



Commissioner for **Older People**  
for Northern Ireland

## Gifts and Hospitality Policy

Reviewed by:	David Murray
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Approved by the Chief Executive:	N/A
Date:	N/A
Approved by the Accounting Officer:	Eddie Lynch
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## 1. Introduction

This guidance on the acceptance and provision of gifts, hospitality and rewards is issued taking account of DAO 10/06 which provides guidelines on acceptance and provision of hospitality.

HM Treasury's publication Regularity, Propriety and Value for Money (November 1994) states that "the way in which our public service goes about its business, including the way individual public servants go about theirs, is of prime importance to every head of department, chief executive and public servant". The public expects the conduct of officials to be above reasonable reproach, therefore official hospitality should be, and should be seen to be, unostentatious, and on a modest scale, and it should not be such as to provoke adverse public comment.

DAO (06/05) Departmental Delegations/Requirements updated to DAO (06/12) requires COPNI to obtain Department of Finance (DoF) Supply approval for all gifts in excess of £250.

The following guidance is designed to protect both individual members of staff and COPNI in general. External people acting on behalf of COPNI (e.g. consultants, contracted staff etc.) must also adhere by the principles of guidance and should be notified of this requirement before commencing work for COPNI.

## 2. Purpose

The purpose of this document is to:

- outline for all COPNI staff, the guidelines and fundamental principles for the provision and acceptance of gifts, hospitality and rewards;
- provide advice on how hospitality either provided by or offered/accepted by COPNI staff should be approved;
- provide advice on whether and how provision and acceptance of hospitality by COPNI staff should be recorded; and
- outline roles and responsibilities for staff at all levels within COPNI.

This guidance should also be seen as applying to gifts or hospitality offered to spouses, partners or other associates of an official if it could be perceived that the gift or hospitality would create a conflict of interest for a staff member.

The guidance does not seek to supply a prescriptive list of the gifts or hospitality that can be provided or accepted but rather seeks to provide the ethical framework for decision making in relation to provision and acceptance.

### 3. Fundamental Principles

The basic requirement is that COPNI staff must act, and be seen to act, at all times in a manner that is fair, impartial, with honesty and without favouritism or bias in the exercise of their duties. As a consequence, staff must not use public resources for personal benefit, or receive benefits of any kind from a third party which might reasonably be seen to compromise their personal judgement, integrity or impartiality.

As the expenditure of taxpayers' money on official hospitality is a sensitive matter which can lead to public criticism, care must be taken to avoid exposing the individual or the organisation to allegations of extravagance or impropriety.

Any hospitality offered or received should further the organisations or taxpayers interest and involve no reasonable suspicion that personal judgement or integrity has been compromised. HMT's document on Regularity, Propriety and Value for Money suggests a test to apply if there is any question mark over whether a proposed course of action meets the requirements of propriety – "*could this course of action be satisfactorily defended in public?*" This is a useful test in both the acceptance and provision of gifts and hospitality.

In accepting offers of gifts or hospitality from a third party, the fundamental principle is that an officer should not do anything which might give rise to the impression that they have been influenced by a gift or consideration to show bias for or against any person or organisation while carrying out official duties.

For the provision of hospitality by COPNI staff, it is acknowledged that in some instances cultivating and maintaining contacts with outside groups is essential, however, as with all public expenditure, provision of hospitality expenditure should be value for money and incurred in accordance with the principles of regularity and propriety. The 'Seven Principles of Public Life' (often referred to as the Nolan Principles), which were endorsed in *Spending Public money: Governance and Audit Issues* (March 1996), capture the key characteristics of propriety and they are included in Annex 1. Whilst it can be difficult not to offer hospitality as a gesture of reciprocity, this should not be the sole reason for justifying the expenditure. The provision of hospitality should generally be limited to a meal or light refreshments.

It is not practical to draw up a sliding scale for everything falling under the umbrella of provision of hospitality. Some events will justify a much greater outlay than others and judgements on the scale of provision should be based on common sense considerations.

#### **4. Situations not covered by guidelines**

It is recognised that there may be cases where, in the interest of COPNI, flexibility in interpretation of the strict rules may be necessary. In such instances, approval must be obtained from the Chief Executive or Commissioner which clearly details:-

- Why the request falls outside the boundaries of what is normally allowable;
- Why it is considered necessary to provide or receive such hospitality;
- How it will directly benefit COPNI; and
- The expected consequences of the request being refused.

#### **5. Acceptance of Gifts and Hospitality offered to us**

##### **Gifts and Hospitality Register**

COPNI maintains a Gifts and Hospitality Register recording all gifts and hospitality offered to and accepted or rejected by COPNI staff, their spouses, partners etc. or those working on behalf of COPNI. The Register is maintained by the Head of Corporate Services

A template of the Gifts and Hospitality Register is included at Annex 2. The Register will be subject to the following monitoring arrangements:

- The Commissioner and Chief Executive will be responsible for monitoring the COPNI Gift and Hospitality Register on a regular basis;
- The COPNI Audit and Risk Assurance Committee Chair will be responsible for monitoring the Gifts and Hospitality Register on a quarterly basis.

Each entry on the Gifts and Hospitality Register should record gifts and/or hospitality that have been accepted or rejected. It is not necessary to include inexpensive gifts on the Register (such as calendars, pens, diaries) provided these bear company names or logos, however working lunches should be included to ensure they do not become a regular occurrence.

Gifts of lottery tickets, cash, gift vouchers, alcohol, cigarettes or gift cheques cannot be accepted on any account. These gifts should be refused or returned with a carefully worded covering letter Annex 3.

The Gifts and Hospitality Register may be included in Internal Audit inspections. The register is subject to Freedom of Information (FOI) queries. The Gifts and Hospitality Register will be published quarterly on the COPNI website, and FOI requesters will

be referred to the published information. All staff should bear this in mind when deciding on the acceptance of any gift or hospitality.

### **Approval levels and recording of offers/acceptance of hospitality**

A table at Annex 4 provides details on the level of approval required for acceptance of gifts and hospitality offered to COPNI staff. It also provides clear advice on the recording of all such offers within the Gifts and Hospitality Register and any other action which may be required in relation to the offer of gifts and hospitality.

In deciding whether hospitality can be accepted, you should bear in mind the following criteria:

- a) Will acceptance help further the Government or taxpayer's interest;
- b) Does acceptance place an obligation on you as the recipient;
- c) Hospitality that is frequent, lavish or prolonged should not be accepted;
- d) The hospitality should be unconnected with any decision affecting the organisation or individual offering it;
- e) Hospitality that is accepted should always be justifiable; and
- f) The benefits of acceptance should outweigh the risk of possible misrepresentation of the hospitality.

If gifts or hospitality are received, the approval of the Chief Executive and/or Head of Department should be sought using form A1 included at Annex 5. If the recipient has declined or intends to decline the offer of gifts or hospitality, they need only send details of the offer to their line manager for inclusion in the Gifts and Hospitality Register. In each case submitted to him/her, the approving officer completes form A1 and will decide whether to:

- a) allow the recipient to keep the gift;
- b) return the gift to the donor with a suitably worded letter Annex 5 explaining why the gift cannot be accepted.
- c) Use or dispose of it, if possible, in or by COPNI; or
- d) Donate the gift to a nominated Charity

The completed Gift/Hospitality Form A1 is held in the Gifts and Hospitality file.

Staff who fail to declare to the Gifts and Hospitality Register in accordance with the above principles should be aware that they may be subject to disciplinary action.

## **6. Provision of gifts and hospitality**

## Justification of Hospitality

The primary consideration for the justification for expenditure on gifts and hospitality to be provided by COPNI is that the gift or hospitality should be in the direct interest of COPNI. The scale of the gift or hospitality provided should be proportionate to the needs of the occasion and the status and number of guests.

All requests to extend hospitality should be accompanied by supporting documentation to enable the authorising officer to make the decision on the provision of the hospitality proposed. This documentation should include:

- a written request for permission to extend hospitality and for the type and scale of hospitality proposed;
- a guest list, detailing employing organisations and, if not immediately apparent, reasons for invitation;
- written approval for the type and scale and estimated cost of hospitality proposed and for the guest list;
- if appropriate, evidence of having followed Central Procurement Directorate (CPD) guidelines and of having sought the best deal.

## Authorising Provision of Hospitality

Authorisation procedures for payment of hospitality where the venue is outside government buildings and/or the refreshments are supplied by outside caterers are the same as those for all other types of goods and services. In all cases authorising officers should ensure that the expenditure was properly incurred and that the hospitality extended falls within the terms approved.

When choosing venues for hospitality or meals to be provided, the most expensive hotels and restaurants should be avoided, unless there are compelling reasons such as the availability of particular facilities, when choosing venues. Where a meal is to be provided, a fixed price menu should normally be agreed in advance

The table at Annex 6 provides details of the types of event where hospitality is permissible, the level and scale of hospitality that may be provided in each circumstance and the level of authorisation required for expenditure on gifts or hospitality.

## 7. Classification and Identification of Hospitality Expenditure

All expenditure on hospitality **must** be clearly identified as such and charged to the expense code for hospitality including events organised for or on behalf of the Commissioner. It is not permissible to obscure the purpose of the expenditure on hospitality by subsuming such expenditure within other expense codes. Hospitality

budgets should be created where required. Official hospitality should be contained within approved budgets.

Copies of all documentation should be held in the appropriate branches and be available for audit inspection.

## **8. Roles and responsibilities in relation to the acceptance and/or provision of Gifts and Hospitality**

### **Employees**

Employees must not use public resources for personal benefit or receive benefits in kind from a third party which may be seen to compromise their judgement or integrity. Care should be taken to avoid actual, potential or perceived conflicts of interests when employing consultants and procuring goods and services.

### **Senior Management Team**

Senior Management Team (SMT) should be satisfied that any expenditure on gifts and hospitality incurred is in the best interest of the organisation, provides value for money and complies with current policies and guidelines. SMT should ensure that all staff comply with current guidance on both the acceptance of and provision of hospitality.

As Approving Officers, SMT are reminded of their responsibility for ensuring adherence to the guidelines. It is important that the Accounting Officer has a defence against charges that the level of gifts and hospitality accepted or provided is excessive or that the COPNI staff are being entertained at the taxpayer's expense. Where there is doubt about any particular event, Approving Officers should seek advice or err on the side of caution and reject the request.

Officers authorising payments are reminded of their responsibility to ensure that the gifts and hospitality extended be properly approved.

### **Audit and Risk Assurance Committee (ARAC) Chairperson**

The ARAC Chairperson will review the COPNI Register of Gifts and Hospitality quarterly and provide general advice on good practice.

### **Internal Audit**

Internal Audit has a role in the monitoring of compliance against policy and guidance. Additionally Internal Audit is available to provide advice and guidance on matters relating to the acceptance or provision of gifts and hospitality.

## **Chief Executive**

Responsibilities of the Chief Executive will include taking decisions affecting the acceptance and provision of gifts and hospitality within COPNI. In order to counter any possible accusation or suspicion of improper conduct by staff in COPNI, the Chief Executive has a responsibility to ensure that a Gifts and Hospitality Register is properly maintained.

## **The Commissioner**

The Commissioner, as Accounting Officer, has a leadership role as regards propriety, his/her actions and behaviour should set a high standard for the organisation. The essence of an Accounting Officer's role is a personal responsibility for the propriety and regularity of the public finances for which he/she is answerable; for the keeping of proper accounts; for prudent and economical administration; for the avoidance of waste and extravagance; and for the efficient and effective use of the available resources.

## **9. Policy Review**

This policy will be monitored on an ongoing basis and will be subject to a full review every 3 years.



## THE SEVEN PRINCIPLES OF PUBLIC LIFE

Below is a section from the First Report of the Committee on Standards in Public Life. These “Seven Principles of Public Life” capture the key characteristics of propriety and is a reminder that issues of propriety and corporate governance are clearly linked.

### **Selflessness**

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

### **Integrity**

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might influence them in the performance of their official duties.

### **Objectivity**

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

### **Accountability**

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

### **Openness**

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

### **Honesty**

Holders of public office have a duty to declare any private interests in relation to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interests.

### **Leadership**

Holders of public office should promote and support these principles by leadership and example.



Date

Name  
Address

Dear .....

**Return of Gift**

The Commissioner for Older People for Northern Ireland operates a Gifts and Hospitality Policy to ensure high standards of propriety in the conduct of its business.

On account of public confidence, perception is as important as reality and because of this I am obliged to return your offer of INSERT: *Name of gift / hospitality.*

This is not in any way meant to offend or to imply that your [gift/hospitality] was offered in anything but the utmost good faith, but is designed to protect both individual members of staff and the Commissioner for Older People. I hope you will accept our response in that spirit and that we can look forward to continued effective working relationships.

Yours sincerely

**Name**  
**Position**

Enc: Name of gift / hospitality

## GUIDANCE FOR THE ACCEPTANCE OF GIFTS AND HOSPITALITY OFFERED TO US

Hospitality Offered	Appropriate to Accept?	Prior Approval Required	Further Action Necessary
Modest conventional hospitality (e.g. Tea/Coffee or scones, or Working/sandwich lunch).	Yes	No	None
More formal lunch or dinner, by prior invitation	Yes subject to approval	Prior approval required - Chief Executive or Commissioner	Record in Gifts and Hospitality Register
Hospitality offered to a team	Yes subject to approval	Prior approval required - Chief Executive or Commissioner	Record in Gifts and Hospitality Register
Commemorative event or trade promotion organised by contractor, consultant or supplier with a meal.	Yes subject to approval	Prior approval required - Chief Executive or Commissioner	Record in Gifts and Hospitality Register
Annual dinner of Professional Institute or Association		Prior approval required - Chief Executive or Commissioner	Record in Gifts and Hospitality Register
(a) Where officer is a guest of the Institute or Association; and	Yes subject to Approval		
(b) Where officer is the guest of a particular consultant, contractor or supplier.	Yes subject to approval		

Cultural or sporting events as a guest.	No	Not Applicable	Should be refused or returned. Record in Gifts and Hospitality Register
<b>Hospitality Offered</b>	<b>Appropriate to Accept?</b>	<b>Prior Approval Required</b>	<b>Further Action Necessary</b>
Overseas visits	Yes subject to approval	Prior approval required for all grades; approval to be obtained DfC.	Record in Register of International Conferences and Events
Occasional seasonal or modest gifts, (eg company calendars, diaries, inexpensive pens or stationary sets.) Value should not exceed £10.	Yes	No	None
Expensive gifts (Value of more than £10, including gifts of lottery tickets, cash, gift vouchers or gift cheques)	No	Not Applicable	Should be refused or returned.  Record in Gifts and Hospitality Register
Trade or Discount Cards, or Air Miles through which an individual Officer might personally benefit from the purchase of goods or services at a reduced rate.	No	Not Applicable	Should be refused or returned.  Record in Gifts and Hospitality Register
Gifts of alcohol from any source, including a contractor, or where a	No	Not Applicable	Should be refused or returned.

contractor relationship is being contemplated			Record in Gifts and Hospitality Register
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**WHERE PRIOR APPROVAL IS REQUIRED, THE FORM AT ANNEX 5 SHOULD BE COMPLETED**

**Part 1: To be completed by recipient**

<b>GIFT / HOSPITALITY FORM A1 (Part 1)</b>	
Offered to:	
Name of ultimate recipient if not as above (i.e. if gift or hospitality passed on to some else)	
Date of event or gift offered:	
Who made the offer:	
Description of the offer:	
Why was the offer made:	
Estimated/actual value of offer:	
State whether offer was declined	
Is there a potential/current contract with the donor? If yes provide details:	
Signature:	Signed:
	Date:

**Please turn over for Part 2 to be completed by the Approving Officer**

**Part 2: To be completed by Approving officer**

<b>GIFT / HOSPITALITY FORM A1 (Part 2) OUTCOME</b>	
Decision:  (approved/ not approved)	
Reasons why approval has/has not been granted	
Is gift being returned? If so a letter should be issued (template at Annex 3 to be used)	
Has the gift been used or disposed of? If so give details:	
Has the gift been donated to a nominated charity?	
Has the Gifts and Hospitality register been updated?	
Signature of Approving Officer:	Signed:
	Date:

**N.B. Form not valid unless both Parts 1 and 2 have been completed**



## GUIDANCE FOR THE PROVISION OF GIFTS AND HOSPITALITY

Type of Event Requiring Hospitality	Circumstances where Hospitality may be provided at public expense	Description of Hospitality which may be Provided	Authorisation/Special Requirements
Meetings	Meetings expected to last more than one hour and extending over a break, where attendees from outside COPNI are included.	Tea/Coffee/ Biscuits/Scones	Invoice approved at Grade 7 or above. Prior approval not needed.
Working lunches	Meetings extending over the lunch break, where attendees from outside COPNI are included.	Sandwiches/ Tea/Coffee	Prior approval at Grade 7 or above.
Training Courses, Workshops, Away Days, Seminars, Conferences	Residential  Non-residential  Residential/Non-residential	Meals and light refreshments to be provided for delegates. Alcohol is not allowed.  Lunch may be provided where it facilitates the running of the course or where alternative provision is not available. Unless part of a fixed package, beverages (with the exception of tea/coffee) should not normally be provided with lunches.  Refreshments provided morning or afternoon should be limited to tea, coffee and biscuits or scones.	Prior approval at Grade 7 or above.  Prior approval at Grade 7 or above.  Prior approval at Grade 7 or above.

Type of Event Requiring Hospitality	Circumstances where Hospitality may be provided at public expense	Description of Hospitality which may be Provided	Authorisation/Special Requirements
Entertaining Guests (lunchtime)	Where it is necessary to entertain visitors at lunchtime.	Internal conference and dining facilities should be considered, particularly when numbers are relatively small and consideration should be given to providing sandwiches or a snack meal from a local caterer. Alcoholic beverages should not be provided with lunch. Receipts to cover the expenditure must be obtained.	When it is necessary to use a venue outside Equality House prior approval is required by the Commissioner or Chief Executive.
Entertaining Guests in the Evening	<p>Where it is necessary to entertain visitors in the evening.</p> <p><i>Note: When considering the entertainment of visitors, regard should be given to keeping as low as possible the number of public sector visitors; and COPNI should not normally bear the cost of hospitality for public sector visitors except where they form a minor and necessary part of the guest list.</i></p>	<p>The total cost per head including refreshments and any service charge or tip should not be excessive.</p> <p>The element for refreshments (including alcoholic and soft beverages) should not normally exceed a third of the total bill.</p> <p>If no service charge is included in the bill, a tip of 10% would be reasonable, but this should be contained within the maximum cost per head specified above.</p> <p>Receipts to cover the expenditure must be obtained.</p>	Prior approval required by the Commissioner or Chief Executive.

<b>Type of Event Requiring Hospitality</b>	<b>Circumstances where Hospitality may be provided at public expense</b>	<b>Description of Hospitality which may be Provided</b>	<b>Authorisation/Special Requirements</b>
Expenditure on Official Gifts	Where it is appropriate to provide a corporate gift to an individual, or organisation e.g. Visitors from a Foreign Government Organisation. Any gifts should involve modest expense and should not be regarded as part of the normal conduct of COPNI.	Gift should not exceed £250 (including VAT).	Prior approval required by the Commissioner or Chief Executive. Gifts over the delegated limits must have the prior approval of DfC and where necessary DoF.