

ENTERTAINMENT AND HOSPITALITY POLICY

STATUTORY POLICY



1 Scope

This policy applies to all purchases of entertainment and hospitality by Rockhampton Regional Council employees and Councillors.

2 Purpose

The purpose of this policy is to ensure:

- (a) Compliance with section 196 of the *Local Government Regulation 2012*; and
- (b) Council's spending on entertainment and hospitality is reasonable and appropriate.

3 Related Documents

3.1 Primary

Local Government Regulation 2012

3.2 Secondary

A New Tax System (Goods and Services Tax) Act 1999 (Cwth)

Crime and Corruption Act 2001

Fringe Benefits Tax Assessment Act 1986 (Cwth)

Local Government Act 2009

Code of Conduct

Code of Conduct for Councillors in Queensland

Conflict of Interest Policy and Procedure

Corporate Purchase Card Procedure

Councillor Gifts, Benefits and Hospitality Policy

Delegation and Authorisation Policy

Delegations Corporate Register

Employee Gifts, Benefits and Hospitality Procedure

Entertainment and Hospitality General Ledger Expense Allocation Whole of Council Work Instruction

Events Register

Expenses, Reimbursement and Provision of Facilities for Mayor and Councillors Policy

Memorandum of Understanding between Rockhampton Regional Council and Friends of the Theatre Rockhampton Inc.

Payment Exception Authority Procedure

Purchasing Policy – Acquisition of Goods and Services

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Service Recognition Policy and Procedure
Travel and Event Attendance Policy and Procedure

4 Definitions

To assist in interpretation, the following definitions apply:

Approved Positions	Delegated officers and other positions as approved by the CEO from time to time.
CEO	Chief Executive Officer A person who holds an appointment under section 194 of the <i>Local Government Act 2009</i> . This includes a person acting in this position.
Council	Rockhampton Regional Council
Councillor/s	The Mayor and Councillors of Council, within the meaning of the <i>Local Government Act 2009</i> .
Delegated Officer	An employee appointed to a position with a corporate band 1, 2 or 3 delegated in accordance with the Delegation and Authorisation Policy and detailed in the Delegations Corporate Register.
Employees	Local government employee: (a) The CEO; or (b) A person holding an appointment under section 196 of the <i>Local Government Act 2009</i> .
Manager C&C	Manager Communities and Culture
Mayor	An elected member of Council, also referred to as a Councillor, with additional responsibilities as outlined in section 12(4) of the <i>Local Government Act 2009</i> .
MOU	Memorandum of Understanding between Council and Friends of the Theatre Rockhampton Inc.
Official Council Business	Official business conducted on behalf of Council that should result in a benefit being achieved for the local government and/or local government Region (for example opening a school fete) and where a Councillor, employee or volunteer is required to undertake certain tasks to satisfy legislative requirements or achieve business continuity for the Council including, but not limited to: (a) Official Council meetings, Councillor forums and workshops; (b) Meetings and engagements associated with Councillors or employees who have been formally appointed to an external organisation; (c) Attendance at prescribed Local Government training/workshops and conferences; (d) Attendance at civic ceremonies and community events where a formal invitation has been received inviting Councillors, employees or volunteers in their capacity to undertake official duties; (e) Attending public meetings, annual meetings, community meetings, organised/official events or presentation dinners where invited as an Councillor, employee or volunteer; (f) Attending meetings of community groups where invited to speak about Council programs or initiatives; (g) Attending private meetings with constituents about Council strategies, programs or initiatives;

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	(h) Attending organised meetings, inspections and community consultations pertaining to Council responsibilities. Participating in a community group event or being a representative on a board not associated with Council is not regarded as official Council business.
PSA	Partner, spouse or associate.
Volunteer	Any person, who of their own free will, offers to undertake un-paid work for Council and is accepted as a volunteer by the CEO and/or their authorised delegates.

5 Policy Statement

Council recognises that there are circumstances where expenses on entertainment and hospitality are appropriate in the conduct of official Council business. As Council is a publicly funded body, it must ensure funds are spent for the purpose of Council operations, and a high standard of accountability for funds are maintained.

Any expenditure incurred must:

- (a) Be for official Council business purposes;
- (b) Be properly documented with the purpose identified;
- (c) Be available for scrutiny by both internal and external audit;
- (d) Appear appropriate and responsible and withstand the public defensibility test; and
- (e) Be in accordance with the adopted budget.

5.1 Approval of Expenditure

Entertainment and hospitality may be allowed where it is considered important for the conduct of official Council business and/or facilitating corporate and professional relationships. Paragraph 5.2 lists the appropriate entertainment and hospitality expenditure. Requests for expenditure must be submitted for approval via email.

All expenditure must be approved prior by the relevant delegated officer, excluding:

- (a) The purchase of tickets which is approved by the CEO in accordance with paragraph 5.2.7.1; and
- (b) Service recognition which is approved in accordance with the Service Recognition Policy and Procedure.

Alcohol may only be provided at an event or function if the Mayor or CEO has approved it prior to the event or function and where the provision of hospitality is within the bounds of normal customary hospitality. Alcohol is not provided during meetings or training courses held by Council.

5.1.1 Employees and Volunteers

If it is not practicable to gain prior approval, expenditure incurred on behalf of Council should be paid for by the most senior employee in attendance and then approved by the relevant delegated officer.

Expenditure to cover an employee's PSA attendance must be approved by the CEO prior to spending funds. If attendance by a PSA has been approved the PSA is expected to comply with the Code of Conduct.

On approval of the CEO, Council may acquire tickets to certain events that are then paid for by the employee or volunteer.

Expenditure incurred by an employee which is not reasonable and appropriate must be repaid to Council.

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5.1.2 Councillors

Where practicable, entertainment and hospitality expenses incurred by Councillors, excluding the Mayor, must be approved by the CEO prior to spending funds and be within the expenditure limits set for the Councillors and Mayor in the Expenses Reimbursement and Provision of Facilities for Mayor and Councillors.

Expenditure to cover a Councillor's PSA attendance must be approved by the Mayor or the CEO prior to spending funds. If attendance by a PSA has been approved the PSA is expected to comply with the Code of Conduct for Councillors in Queensland.

On approval of the CEO, Council may acquire tickets to certain events that are then paid for by the Councillor.

Expenditure incurred by a Councillor which is not reasonable and appropriate must be repaid to Council.

5.2 Appropriate Entertainment and Hospitality

Expenditure considered to be appropriate entertainment and hospitality include the following.

5.2.1 Meeting Refreshments

Entertainment and hospitality for employee meetings held within ordinary working hours should be avoided where possible where there is an expectation of Council providing refreshments.

Light refreshments/lunches may be available for meetings or conferences where employees are required to work during a meal time and an alternative meal break is not available.

Meals and buffet snacks, including refreshments, may be provided during official Council and/or committee meetings, workshops and other events and functions.

5.2.2 Civic Events

In accordance with the Civic Events Policy refreshments and catering may be provided during civic receptions or functions:

- (a) To recognise significant contributions from groups or individuals to the community;
- (b) To host official dignitaries;
- (c) For citizenship ceremonies; and
- (d) For community celebrations.

5.2.3 Functions with External Parties

Councillors and approved positions may be required to participate in business meetings with representatives of business, industry, professional associations or community groups in a less formal environment. In these instances there is an obligation to ensure the function is official Council business and expenditure is not excessive.

5.2.4 Employee Functions

Functions may be held for Council rewards and service recognition presentations and other minor in-house social events including farewells for long standing employees, whole of Council annual Christmas functions or employee achievement awards.

5.2.5 Significant Events

For significant events it is acceptable that under certain circumstances (for example the time of day or duration of shift) employees and volunteers may be provided refreshments and meals.

5.2.6 Council Community Programs and Events

Refreshments and catering may be provided to members of the public in order to promote a Council community program, project, service or event.

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5.2.7 Tickets to Events

5.2.7.1 Purchase of Tickets

There may be occasions where tickets may be purchased for the Mayor, Councillors, employees or volunteers to attend events. The decision must be based solely on optimising the advocacy and/or networking benefit with other stakeholders, to meet corporate objectives, support community initiatives and/or raise the profile of the Region. The CEO approves all tickets purchased. This process also ensures tickets allocated to Councillors do not exceed the expenditure limits specified in the Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy. If tickets for Councillors are limited, the Mayor allocates to Councillors. The CEO allocates all tickets to employees or volunteers.

5.2.7.2 Pilbeam Theatre Complimentary Tickets Where Council is Presenting or has a Direct Involvement in the Production

In circumstances where Council is presenting or has a direct involvement in a production at the Pilbeam Theatre and is maintaining the ticketing inventory and has control over the issuing of complimentary tickets, complimentary tickets may be provided in accordance with the following table.

The specific rationale for the offering of these tickets and composition of the categories is detailed in the table below. Complimentary tickets are issued by the Pilbeam Theatre Box Office.

No.	Category	Members of Category	Rationale	Number of Tickets/Approval
1.	Councillors	Mayor and Councillors	<ul style="list-style-type: none"> ▪ Awareness and understanding of Council services provided to the community ▪ For advocacy 	Councillor + Guest (not transferable)
2.	CEO	<ul style="list-style-type: none"> ▪ CEO ▪ Leadership Team ▪ Employees 	<ul style="list-style-type: none"> ▪ Awareness and understanding of Council services provided to the community ▪ For recognition and reward 	5 double passes distributed at the CEO's discretion
3.	Pilbeam Theatre Employees	Employees based at the Pilbeam Theatre	Professional Development Opportunity	Employee + Guest (not transferable) generally for preview shows only (when scheduled). Number at Manager C&C's discretion
4.	Friends	Friends of the Theatre Rockhampton Inc	In accordance with the MOU between Council and Friends of the Theatre Rockhampton Inc, a number of tickets per performance may be made available for use by the volunteering members of the organisation.	Purchase with voucher at discounted rate
5.	Queensland and Federal Elected Members	<ul style="list-style-type: none"> ▪ Queensland members for Rockhampton, Keppel and Mirani ▪ Queensland Minister for the Arts ▪ Queensland Shadow Minister for the Arts ▪ Federal Member for Capricornia 	<ul style="list-style-type: none"> ▪ For building relationships For awareness ▪ For advocacy 	Member + Guest

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No.	Category	Members of Category	Rationale	Number of Tickets/Approval
		<ul style="list-style-type: none"> Federal Minister for the Arts Federal Shadow Minister for the Arts 		
6.	Queensland and Federal Public Services	<ul style="list-style-type: none"> Program Managers for the Playing Australia Program Queensland Director General and senior staff of Arts Queensland Regional Arts Sector 	<ul style="list-style-type: none"> For demonstrating use of Queensland and federal funding For building relationships For awareness and advocacy 	Only invited if members are in Rockhampton at the time of the performance.
7.	Marketing and Media	<ul style="list-style-type: none"> Marketing contacts – industry and show specific Media representatives Market influencers 	<ul style="list-style-type: none"> For media awareness, coverage and promotion of the production For facilitating reviews of the production For encouraging social media coverage of the production 	Number at Manager C&C's discretion and only to preview shows (when scheduled) where tickets are not selling and additional media exposure is required.
8.	Existing and Potential Sponsors, Supporters and Suppliers	<ul style="list-style-type: none"> Venue sponsors Event specific sponsors Sponsors of visiting companies Potential sponsors 	For meeting contractual arrangements under sponsorship agreements	In accordance with agreements
9.	Local Indigenous Community	<ul style="list-style-type: none"> Elders and other key members of local indigenous communities Other indigenous contacts 	<ul style="list-style-type: none"> For maintaining and enhancing relations with indigenous communities For ensuring visiting indigenous companies, for example Bangarra Dance Theatre, feel welcome at the venue 	Number of tickets at Manager C&C's discretion
10.	Trustees of Central Qld Performing Arts Foundation and Central Qld Regional Performing Arts Foundation	Trustees	<ul style="list-style-type: none"> For acknowledging commitment For providing trustees with a better understanding of activities and programs For attracting future philanthropy 	4 tickets + Guest
11.	Socially Disadvantaged Community Organisations	Community organisations identified as having a link to the production, which then distribute complimentary tickets to their members/clients	For allowing people to access live theatre who might otherwise not have the opportunity to do so	Number of tickets at Manager C&C's discretion, generally for preview shows only (when scheduled)
12	Other	<ul style="list-style-type: none"> Others invited to attend by Mayor Others identified by the CEO 		CEO approval required

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5.2.7.3 Pilbeam Theatre Complimentary Tickets Where Council is Not Presenting the Production or has No Direct Involvement

In circumstances where Council is not presenting or has no direct involvement in a production at the Pilbeam Theatre complimentary tickets may be issued as house seats in accordance with the following table.

No.	Category	Members of Category	Rationale	Number of Tickets/Approval
1.	House Seats	<ul style="list-style-type: none"> ▪ Mayor and Councillors ▪ General Public (where there are issues with allocated seating or last minute purchases where no other tickets are available) 	<p>In accordance with the venue hire agreement 2 x 6 seat blocks are provided in the theatre.</p> <p>Tickets issued as house seats to the Mayor and/or Councillors for use under this provision are recorded and reported in accordance with the Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy with the value of the tickets recorded as the face value of the appropriate ticket buyer type.</p>	Max 12 tickets, number of tickets at Manager C&C's discretion
2.	Friends	Friends of the Theatre Rockhampton Inc	In accordance with the MOU between Council and Friends of the Theatre Rockhampton Inc., up to six tickets per performance may be made available for use by the volunteering members of the organisation.	Six tickets
3.	Pilbeam Theatre Employees	Employees based at the Pilbeam Theatre	Professional Development Opportunity	Employee + Guest (not transferable) only for preview show (when scheduled)

Tickets not issued as detailed above, prior to 48 hours before the performance or event, are returned to the ticketing inventory and may be sold with all ticket proceeds payable to the venue hirer in accordance with the venue hire agreement.

5.2.7.4 Tickets Allocated via Sponsorship

Excluding events under paragraph 5.2.7.3, there are many sponsorship arrangements Council undertakes for the benefit of the community. Whilst Council's position is not to seek tickets as part of these arrangements, they may be offered from time to time. In these circumstances the CEO approves the distribution of tickets prior to the event:

- (a) The Mayor or CEO allocates to Councillors and PSA's, (on approval these must be entered in the Gift and Hospitality Register – Councillors in accordance with the Councillor Gifts, Benefits and Hospitality Policy); and
- (b) The CEO allocates to employees, volunteers and PSA's (on approval these must be declared in accordance with the Employee Gifts, Benefits and Hospitality Procedure).

5.2.7.5 All Other Tickets Offered or Donated

It is recognised that Mayor and Councillors, as part of their role as elected representatives of Council and in recognition of the role they play in advocating for the Region, are offered invitations/tickets to events. These instances must be entered in the Gift and Hospitality Register – Councillors in accordance with the Councillor Gifts, Benefits and Hospitality Policy.

When the invitation or ticket is not specifically addressed to a Councillor the Mayor or CEO allocates to Councillors and PSA's.

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In relation to employees, as part of their role at times may be offered invitations/tickets to events. Consequently the CEO decides the most appropriate use of such tickets, including PSA's prior to the date of the event. When approved these are deemed gifts and as such employees must ensure they are declared in accordance with the Employee Gifts Benefits and Hospitality Procedure.

5.3 Not Reasonable or Appropriate Expenditure

Unless approved in accordance with this policy the following expenditure is considered not to be reasonable or appropriate:

- (a) Any events not deemed official Council business;
- (b) Dinners/functions at the private residence of a Councillor or employee;
- (c) Drinks only costs - including hot and cold beverages;
- (d) Alcohol;
- (e) Morning/afternoon tea and refreshments outside Council premises, where only Councillors and/or employees are attending;
- (f) Christmas and other notable date celebrations/lunches outside of authorised whole of Council events;
- (g) Stocking of bar fridges (except in the instance of the Mayor or CEO for small scale entertainment); and
- (h) Expenditure should not be incurred for attendance of a Councillor's or employee's PSA except where prior approval has been obtained.

5.4 Claiming Reimbursement of Personal Expenditure

There may be times when a Councillor or employee is able to be reimbursed for personally spending funds on entertainment or hospitality. In order to claim for reimbursement, the Councillor or employee should be comfortable in disclosing the expense (the public defensibility test).

Councillors must seek approval from the CEO.

Employees must seek approval from a delegated officer.

When approving the claim, the CEO or delegated officer will consider the following:

- (a) Prior approval for the spending has been received;
- (b) The activity is deemed official Council business;
- (c) The frequency of claims;
- (d) Factors such as accepted community practice or standard;
- (e) Be satisfied it is reasonable;
- (f) Includes appropriate documentary evidence;
- (g) Whether the claim withstands the public defensibility test;
- (h) For employees, is in accordance with the allowable and non-allowable expenditure detailed in the Travel and Event Attendance Procedure (if applicable); and
- (i) For Councillors, is in accordance with the Expenses Reimbursement and Provision of Facilities for Mayor and Councillors Policy.

All reimbursements must be in accordance with Council's Payment Exception Authority Procedure.

5.5 Use of Corporate Purchase Card

A Councillor or an employee issued with a corporate purchase card may use this card to pay for entertainment and hospitality expenditure subject to the terms and conditions of the card and in accordance with this policy and the Corporate Purchase Card Procedure.

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5.6 Allocation of Funding

This policy is subject to the allocation of funding in the annual budget.

Hospitality expenses related to civic events and other approved functions organised by employees must be met from relevant approved budgets.

5.7 Reporting

Entertainment and hospitality expenditure are charged to specified accounts as per the Entertainment and Hospitality General Ledger Expense Allocation Guideline to ensure compliance with tax obligations relating to goods and services tax and fringe benefits tax.

Entertainment and hospitality expenditure relating to official overseas travel must be included in the Annual Report, as required under the *Local Government Regulation 2012*.

Tickets to events purchased by Council, including approved purchase of tickets by a Councillor or employee who is reimbursed by Council, must be recorded on an Events Register maintained by the Office of the CEO.

6 Review Timelines

This policy is reviewed when any of the following occur:

- (a) As required by legislation;
- (b) The related information is amended or replaced; or
- (c) Other circumstances as determined from time to time by the Council.

7 Document Management

Sponsor	Chief Executive Officer
Business Owner	Chief Executive Officer
Policy Owner	Deputy Chief Executive Officer
Policy Quality Control	Legal and Governance

OUR VALUES



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