

## Gifts and Benefits Policy

### 1 Policy statement

IPART's reputation for integrity, professionalism and impartiality rests on IPART officials displaying the highest standards of ethical conduct. This includes ensuring that stakeholders can be confident that we are not influenced by gifts, benefits or bribes. IPART officials must be open and transparent about offers of gifts or benefits.

### 2 Scope

This policy sets out:

- when a gift or benefit can be accepted or should be declined;
- when a gift or benefit can be given; and
- the actions to take if offered a gift or benefit.

#### 2.1 Who this Policy applies to

This policy applies to Tribunal and Committee members (when acting on behalf of IPART), all permanent, temporary and contingent workforce staff employed by IPART. For this Policy, these groups are referred to collectively as 'IPART officials'.

This Policy should be read in conjunction with other relevant IPART policies and procedures (see section 7) including those published on the miPART intranet and instructions on how to make a declaration in myCareer.

#### 2.2 What is a gift or benefit?

'Gift' and 'benefit' are defined in full in section 8 of this Policy.

Generally, a gift or benefit is an item, service or advantage that has an intrinsic value and/or value for the recipient, or a relative or associate. Gifts and benefits offered by or given to (including a representative of) a regulated entity, applicant, scheme participant, supplier, potential supplier or external person or organisation (e.g., other government agency, stakeholder, industry association, public representative) are governed by this Policy.

## 2.3 What isn't considered a gift or benefit

The following items are not considered a gift or benefit (and hence no disclosure is required):

- Declined or disregarded offers that are part of a generic or bulk/broadcast invitation related to a free event.
- Events, training, or lunch time seminars provided for free by a NSW or Commonwealth government entity to NSW government staff for the purposes of increasing sector wide capability.
- Low-risk hospitality received in an official capacity, for example:
  - Meals provided during a workshop, training or conference where the officer attends e.g., forming part of professional development, corporate or industry information session on new or emerging legislation, policy, technology or ways of working to build IPART official's knowledge, skills and capability (including when provided by a consultant or service provider to IPART, but the invitation must be provided to a broad government and/or industry cohort).
  - Functions where the recipient attends in an official capacity as IPART's representative e.g., as a presenter, speaker, roundtable or panel member.
  - Light refreshments, or a modest meal (less than \$25) that is incidental to a meeting, conference, networking event or official business-related function (including at auditee premises).
- Awards received in recognition of performance.

## 3 Key principles

Ultimately, the question is: 'Would a reasonable person think that the hospitality was intended to influence the recipient to act in the interests of the giver, either now or in the future?' Refer to **Attachment A** – Decision Chart for easy reference.

If you are offered a gift or benefit, apply the principles in section 3.1.1 to 3.1.3.

If you are considering offering a gift or benefit, apply the principles in section 3.1.4.

### 3.1 IPART officials must not solicit or accept gifts or benefits

This section is to be read in conjunction with Section 2.1.1. IPART officials must not:

- Solicit a gift or benefit.
- Accept a gift or benefit as a perceived or real inducement or incentive to act in a certain way.
- Accept cash, cheques, money orders or gift vouchers.
- Accept a gift or benefit above the value of \$150, or serial gifts or benefits where the cumulative value is more than \$450 (calculated over a three-year consecutive period).

- Accept a gift or benefit where it is to be provided to a family member, relation, friend or associate.
- Accept a gift or benefit where you currently, or may in the future, exercise discretion in the making of a decision affecting the giver. (Also see low-risk hospitality received in an official capacity).
- Accept a gift or benefit where there is an actual, potential or reasonably perceived conflict between your personal interests and your performance of your public duties.
- Accept a gift or benefit if you are unsure whether you should.

### 3.2 IPART officials must comply with this policy

IPART officials must read, understand and comply with this gifts and benefits policy, and to:

- Always consider the intent of the gift, benefit or hospitality being offered and the public perception of accepting the gift.
- Promptly declare all offers of gifts and benefits valued above \$25 using the myCareer form, regardless of whether they are accepted or declined.
- If offered a suspected bribe, report it immediately to your manager, the Principal Risk Officer (PRO), or General Counsel / Chief Audit Executive (CAE).
- Apply the principles outlined in section 3.1.3 when offered, accepting or giving gifts or hospitality.
- Politely decline a gift or benefit which is not allowed.
- Seek approval to accept a gift or benefit, either by
  - a manager in the case of IPART employee, contractor or contingent labour,
  - the Tribunal or Committee in the case of the Chair or member.
- Consult with your manager, the PRO or General Counsel / CAE if unsure what to do about the offer of gifts, benefits or hospitality.

### 3.3 IPART officials may accept gifts and benefits in certain circumstances

This section is to be read in conjunction with sections 2.2 and 2.3. A gift or benefit may be accepted where it:

- amounts to a small token of appreciation or gratitude (for example, a gift given in appreciation for presenting as an IPART representative at a conference)
- is offered to multiple parties (e.g., invitations to an industry or professional event), or
- is given to IPART (not an individual IPART official) and are of cultural or ceremonial significance.

### 3.4 IPART official may **give** gifts or hospitality in certain circumstances

A gift or offer of hospitality may be provided, if:

- it is in the conduct of official business or other legitimate organisational goals.
- the expenditure does not provide a personal benefit to IPART public officials or your family or friends.
- the cost is proportionate to the benefits obtained for the State and reasonable in terms of community expectations.
- the purchase of a gift or benefit complies with IPART's procurement policies.
- Prior approval to expend funds is sought for a gift, entertainment or hospitality that:
  - includes suppliers or service providers, you must seek CEO approval.
  - does not include suppliers or service providers, seek your manager's approval.

When giving gifts, be aware of the requirements placed on IPART officials by section 5.6 of the *Government Sector Finance Act 2018* (NSW) and the applicable Treasurer's direction TD21-04 Gifts of Government Property (including TD22-27) on permissible gifting, including:

- there are clear limitations set by legislation on permissible gifting.
- need to apply the test in Treasurer's direction *TD21-04* subclause 1(1) to determine whether the gift can be given.
- Gift giving is to be in accordance with the values and associated principles set out in the Treasurer's direction.
- Registering and disclosure requirements.

Consult with the Manager Finance or Director Corporate Services if unsure on the practice of offering a gift, benefit or other government property.

## 4 Process for disclosure and approval

IPART officials must use personal judgement in line with this policy and declare the gift or benefit within 10 business days of receipt. The gift or benefit will be assessed (by the line manager, PRO or General Counsel / CAE, or Tribunal and Committee) as to whether it is appropriate to retain, donate or share, or return the gift or benefit (where applicable).

## 4.1 Process for IPART officials (excluding Tribunal and Committee members)

If you are offered a gift, benefit or hospitality valued **above \$25**, this **must** be declared and approved. Gifts and benefits valued above \$150 are to be declined (but declared). The following process applies for formal declaration and approval:

- **Formally declare** all offers of gifts or benefits by completing the myCareer [form](#) that will workflow to your manager for approval.
- Wherever possible, seek prior approval (verbally, via email or other acceptable form of communication) from your manager before you accept a gift or benefit. There may be circumstances where it is not possible to obtain prior approval before accepting a gift or benefit, however, an assessment for retention, donation, sharing or returning (of the gift or benefit) will still be required.

Note: IPART's Gifts and Benefits Policy is published on the IPART website along with the Register of Gifts and Benefits (in a manner that does not involve publishing individual employee names but does identify the organisation or company offering the gift or benefit). Refer to **Attachment B** Example of Public Gifts and Benefits Register.

Gifts and benefit declarations made, approved or not approved are reportable (by the CAE) to the Executive Leadership Team (ELT), Audit and Risk Committee (ARC) and Tribunal, at determined intervals.

Gifts of government property are disclosed to the ELT, ARC and Tribunal at determined intervals, and may be subject to public disclosure (by Director Corporate Services) on IPART's website, at least annually.

## 4.2 Process for Tribunal and Committee Members

If a Tribunal member receives an offer of a gift or benefit, they should report it at the next available Tribunal meeting when the Tribunal considers declarations of conflicts of interest. If the Tribunal member has not declined the offer, the Tribunal will then consider whether to approve acceptance. Similarly, Committee members (for offers that have some connection to your IPART role) should declare offers at the next available Committee meeting.

The declaration at the meeting will be recorded and the details entered by the Secretariat into the Tribunal Member Gifts and Benefits Register – a declaration form is not required for Tribunal or Committee members.

The Secretariat seeks Tribunal approval for website publication of the declared Gifts and Benefits Register every 6 months. The Secretariat will provide analysis of any risks and potential mitigation strategies that have arisen over the last 6 months in the 6-monthly Tribunal briefing.

## 5 Alignment with ethics framework

IPART employees are bound by both IPART and NSW Public Sector values as well as IPART's Code of Ethics and Conduct. This Policy is incorporated into IPART's *Code of Ethics and Conduct* (permanent and temporary IPART employees and contractors), the *Code of Ethics and Conduct for Tribunal members*, and the *Code of Conduct Audit and Risk Committee Chairs and Members*. A breach of this policy will therefore constitute a breach of the applicable Code of Ethics and Conduct and may result in disciplinary action.

## 6 Governance

### 6.1 Roles and responsibilities

Table 1 provides a summary of the roles and responsibilities.

**Table 1** Roles and responsibilities

Role	Key responsibility
Chair	<ul style="list-style-type: none"> <li>Promote a culture that is not influenced by gifts, benefits, or bribes.</li> <li>Report any instances of actual or suspected fraud, corruption or bribery to the Independent Commission Against Corruption.</li> <li>See People Manager (for direct reports)</li> </ul>
Chief Executive Officer	<ul style="list-style-type: none"> <li>Promote a culture that is not influenced by gifts, benefits, or bribes.</li> <li>Encourage registration of all offers of gifts and benefits.</li> <li>Pre-approve expenditure on 'entertainment and hospitality' that includes suppliers or service providers.</li> <li>See People Manager (for direct reports)</li> </ul>
Executive Leadership Team	<ul style="list-style-type: none"> <li>Regularly review reports about gifts and benefits and outcomes.</li> <li>Review the gifts and benefits register.</li> <li>See People Manager (for direct reports)</li> </ul>
People Manager	<ul style="list-style-type: none"> <li>Assess, in accordance with this Policy, whether it is appropriate to accept and retain, accept and donate or share, or decline a gift or benefit.</li> <li>Approve expenditure on 'entertainment and hospitality' that excludes suppliers or service providers.</li> <li>Approve gifts and benefits declarations submitted by direct reports through approved systems (e.g., myCareer)</li> </ul>
General Counsel / Chief Audit Executive (Receipt of gifts and benefits)	<ul style="list-style-type: none"> <li>Ensure necessary processes are in place to support compliance with this policy.</li> <li>Provide advice on obligations and issues including assessing the appropriate treatment of a gift or benefit.</li> </ul>

Role	Key responsibility
	<ul style="list-style-type: none"> <li>• Raise awareness including working with HR and relevant Secretariat for declaration, approval and reporting systems (e.g., via myCareer) and deliver training programs.</li> <li>• Approve publishing (e.g., IPART website) relevant Gifts and Benefits Registers</li> </ul>
Director Corporate Services (Provision of gifts and benefits)	<ul style="list-style-type: none"> <li>• Ensure necessary processes are in place to support compliance with this policy.</li> <li>• Provide advice on obligations and issues including assessing the appropriate treatment of giving a gift or benefit.</li> <li>• Raise awareness, including working with Finance and Procurement for declaration, approval and reporting systems.</li> <li>• Keep and approve publishing (e.g., IPART website) relevant Gifts of Government Property Register, at least annually</li> </ul>
Principal Risk Officer (PRO)	<ul style="list-style-type: none"> <li>• Review and update this Gifts and Benefits Policy as required.</li> <li>• Provide advice on whether a gift or benefit should be accepted or not.</li> <li>• Review declarations made, and escalate non-compliance matters to the People Manager, and General Counsel</li> <li>• Report declarations made (via myCareer) to the ELT, ARC and Tribunal (at determined intervals)</li> <li>• Publish 'Gifts and Benefits Register' on IPART's website</li> </ul>
Tribunal and Committees / Secretariat	<ul style="list-style-type: none"> <li>• Assessing whether it is appropriate for Tribunal and Committee members to accept and retain, accept and donate or share, or decline a gift or benefit.</li> <li>• Secretariat of the Tribunal or Committees to maintain the Gifts and Benefits register/s and seek to publish 6-monthly</li> </ul>
All IPART employees, and contingent workforce	<ul style="list-style-type: none"> <li>• Comply with this policy.</li> <li>• Record all offers of gifts or benefits valued above \$25 and whether the offer has been accepted or not by completing the MyCareer <a href="#">form</a> that will workflow to your manager or appropriate approver.</li> </ul>
Tribunal and Committee members	<ul style="list-style-type: none"> <li>• Report any instances of actual or suspected dishonesty, misconduct, fraud or corruption in relation to this Policy</li> </ul>

## 7 Definitions

Table 2 provides a glossary of terms that are not explained elsewhere in this document.

Table 2 Definitions

Term	Definition
Gift	<p>Item or service given willingly by a regulated entity, stakeholder, applicant, scheme participant, supplier, potential supplier or external organisation which has an intrinsic value and /or a value to the recipient, a member of your family, relation, friend or associate. May include:</p> <ul style="list-style-type: none"> <li>• cash, shares, gift card or voucher</li> <li>• gifts such as bottles of wine or personal items</li> <li>• promotional materials including clothing, books, compact discs or DVDs</li> <li>• low value asset, personal equipment or item (below \$500 market value estimate) including equipment, mobile devices, laptops, monitors and associated items.</li> </ul> <p>Excludes matters excluded under sections 2.2 and 2.3 of this Policy.</p>
Benefit	<p>An advantage received from a regulated entity, stakeholder, applicant, scheme participant, supplier, potential supplier or external organisation which has an intrinsic value and /or a value to the recipient, a member of your family, relation, friend or associate. May include:</p> <ul style="list-style-type: none"> <li>• sponsored travel</li> <li>• attending conferences (participant or speaker)</li> <li>• competition prizes</li> <li>• accommodation and hire car discounts</li> <li>• discounts on commercial items</li> <li>• free or discounted places on training and development courses</li> <li>• loyalty schemes</li> <li>• airline upgrades.</li> </ul> <p>Excludes matters excluded under sections 2.2 and 2.3 of this Policy.</p>
Hospitality	<p>Entertainment of guests. May include:</p> <ul style="list-style-type: none"> <li>• meals or other hospitality</li> <li>• entertainment, e.g. seats at sporting or theatre events or golf days</li> </ul>
Low risk hospitality	<p>May include:</p> <ul style="list-style-type: none"> <li>• Transport for essential site visits</li> <li>• Hospitality that is part of training or conferences</li> <li>• Incidental working lunch or coffee (including at auditee premises)</li> <li>• Catered briefings and roundtables</li> <li>• Customer experience or other stakeholder forums</li> </ul>
Bribe	<p>A gift or benefit offered to or solicited by someone to influence that person to act in a particular way.</p>

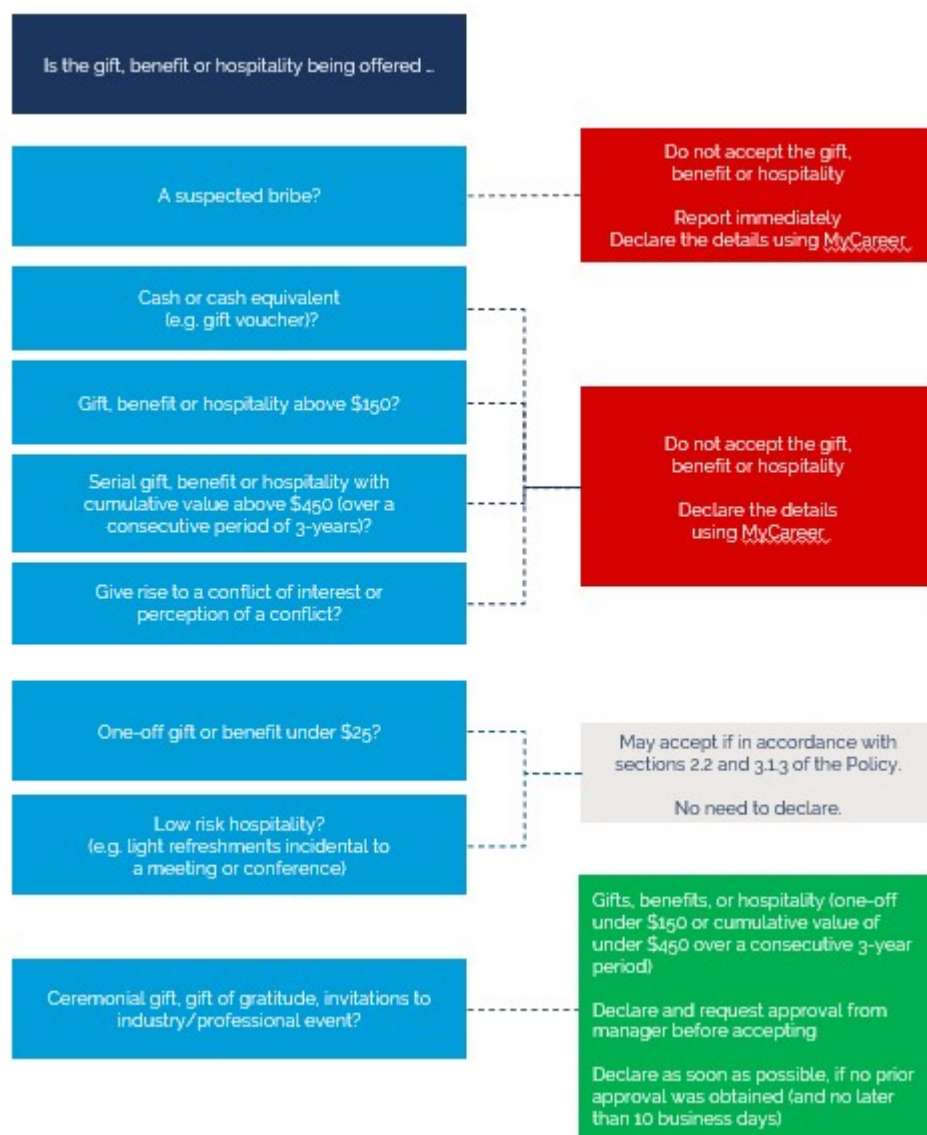


## 8 Document control

<b>Title</b>	Gifts and Benefits Policy
<b>Author</b>	Principal Risk Officer
<b>Owner</b>	General Counsel / Chief Audit Executive
<b>Endorsed ELT</b>	17 May 2024
<b>Approved Owner</b>	26 June 2024
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<b>Reference</b>	Gifts and Benefits Policy Working Document (D20/2697: 25 June 2024) Gifts and Benefits Policy Approved (D19/6201: 26 June 2024)
<b>Related Documents</b>	Public Service Commission's Behaving Ethically: A guide for NSW government sector employees August 2022 Public Service Commissioner Direction No 1 of 2022, <i>Managing Gifts and Benefits: Minimum Standards</i> Treasurer's Directions (TD21-04 and TD22-27) Gifts of Government Property IPART policies, including: <ul style="list-style-type: none"> <li>• Code of Conduct and Ethics Policy</li> <li>• Code of Conduct and Ethics for Tribunal members</li> <li>• Code of Conduct Audit and Risk Committee Chairs and Members</li> <li>• Risk Management Policy</li> <li>• Fraud and Corruption Control Charter</li> <li>• Conflict of Interest Policy and Guide</li> </ul> Public Interest Disclosures Policy <i>Government Sector Employment Act 2013</i> <i>Government Sector Finance Act 2018</i> <i>Independent Commission Against Corruption Act 1988</i> <i>Crimes Act 1900</i> (applies if offered cash or a financial benefit that would constitute a bribe)
<b>Supersedes and Revision History</b>	Gifts and Benefits Policy Approved (D19/6201: July 2021)
<b>Release</b>	Approved Policy on IPART website and miPART intranet
<b>Review Schedule</b>	Every Three Years: June 2027

## Attachment A - Decision chart

Figure 0.1 Decision chart



## Attachment B – Example Public Gifts and Benefits Register

Date of Offer / Receipt	Organisation Providing	Division	Description	Est. Value	Context	Decision	Reason
11Dec23	Energy Professionals Australia (NSW)	Pricing & Policy	Flowers and Plaque	\$120	Speaker inc. Q&A Session/Attendance at Energy Professionals Conference	Accept	Value did not exceed the threshold; work representative attendance
21Dec23	ABC Energy Corporate Pty Ltd	Executive Office	2013 Dom Perignon	\$385	Christmas Gift	Decline	Value exceeded threshold; non-work-related
1Nov23	Christoph's Law Pty Ltd	Legal	Legal Notes Seminar	\$250	Contract law seminar	Decline	Value exceeded threshold; non-work-related; targeted government entities