



Woorabinda Aboriginal Shire Council

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| Policy Name | WASC Entertainment and Hospitality Expense Policy | | |
| Policy Number | S006 | Approval Date | 18/6/25 |
| Policy Category | Statutory Policy | Resolution Number | OM 6 2025 - 45 |
| Policy Owner | Chief Executive Officer | Review Date | Annually |
| Policy Maintained by | CEO | | |
| Version | V1 | Superseded | Adopted Policy 2018 superseded |
| NOTE: Council regularly reviews and updates its policies and procedures. The latest controlled version can be obtained from the Policy Register by contacting Council. | | | |

1. INTRODUCTION

Objectives

- 1.1 Ensure Woorabinda Aboriginal Shire Council "Council" maintains compliance with the Local Government Regulation 2012; and
- 1.2 Ensure Woorabinda Aboriginal Shire Council sets standards for entertainment and hospitality expenditure incurred on Council's behalf which meet legislative and community standards and is within the spirit of Council's Codes of Conduct; and
- 1.3 Ensure that Councillors and workplace participants when participating in official entertainment or hospitality activities:
 - (a) obtain the most cost-effective outcome for Council
 - (b) efficiently make the necessary entertainment or hospitality arrangements; and
 - (c) comply with legal, financial, audit and ethical requirements.

2. POLICY

2.1 Provisions

- 2.1.1 Council may spend money on entertainment or hospitality only if the entertainment or hospitality is in the public interest.
- 2.1.2 All entertainment and hospitality expenditure must be:
 - reasonable;
 - cost effective;
 - within the relevant budget allocations for official purposes; and
 - able to withstand public scrutiny
- 2.1.3 Workplace participants or councillors incurring or authorising the expenditure must demonstrate that the expenditure will benefit Council and has been authorised for official purposes.

- 2.1.4 Expenditure incurred by a workplace participant which is deemed by this Policy to be inappropriate or unreasonable must be repaid to Council within 14 days of such workplace participant being notified of such expenditure being inappropriate.
- 2.1.5 Entertainment and hospitality expenditure which is permissible under this Policy may be paid for with a credit card issued in the name of Council, if upon issuing of such credit card to the relevant workplace participant, the payment for entertainment and hospitality expenses was an authorised item falling within the scope of the permitted usage of the issued credit card.
- 2.1.6 All entertainment and hospitality expenditure must be properly documented so as to satisfy audit and reporting requirements. As a minimum Council requires a Tax Invoice as verification of expenditure.
- 2.1.7 Workplace participants must not authorise their own expenditure. Expenditure by the Chief Executive Officer must be authorised by the Mayor. Expenditure by a Manager must be authorised by the Chief Executive Officer. Expenditure by the Mayor must be authorised by the CEO.
- 2.1.8 A declaration must be attached to each authorisation, except in the instance of working lunches or morning/afternoon teas held on Council premises where food is provided. This declaration should include:
- A description of the official purposes of the function;
 - A description of the relationship between the hospitality/function and the conduct of Council's business;
 - A certification that expenditure was incurred in relation to the performance of official duties and responsibilities of the attending officers; and
 - All persons and external organisations represented. Where practical the names of all external persons must also be recorded.

2.2 Entertainment and Hospitality Expenditure

- 2.2.1 Entertainment and hospitality expenditure includes the facilitation of functions related to entertaining visitors (where Council has an interest in, or a specific obligation towards, facilitating the visit) such as intrastate or interstate and overseas delegates, representatives of business, industry, trade unions, recognised community organisations, the media, and other levels of Government. Such entertainment and hospitality should not be a substitute for business meetings. Workplace participants attending such functions must ensure that there is no conflict of interest or breach of Council's Codes of Conduct by their attendance or participation.
- 2.2.2. Council may meet the cost of food and drinks provided to workplace participants as attendees to Council functions, but generally only in the following circumstances:
- A light meal may be provided for workplace participants who are required to attend to guests or partake in social activities during a designated meal time and an alternative meal break is not available. This includes committee and working group meetings, conferences, seminars and training sessions where the cost is met by Council; or
 - If a workplace participant is required to attend a meeting or other function attended by persons external to Council and where food and drink is provided for all other attendees, provided such function has been authorised in accordance with this Policy.

2.3 Entertainment and Hospitality Expenditure

- 2.3.1 Other types of expenses considered reasonable as official expenditure include:

- Tea/coffee or similar for official visitors;
- Breakfast/lunch/dinner for official visitors;
- Light refreshments for internal meetings, conferences, workshops, seminars and other business purposes approved by the Chief Executive Officer;
- Charges for attendance at official functions;
- Employer reward and recognition presentations, such as recognition of workplace participants for outstanding achievement in the provision of services to the public;

- Visits by overseas delegates;
- Annual Christmas celebrations; and
- Civic Receptions

2.3.2 The number of staff attending official functions should be kept to a minimum and should only include those who will be able to advance Council business by their attendance. Expenditure should not be incurred for attendance of a workplace participant's partner or spouse except where the prior approval of the Chief Executive Officer has been granted.

2.3.3 Entertainment and hospitality expenses by Councillors and workplace participants must at all times be publicly defensible.

2.4 Expenditure that is not Reasonable and Appropriate

Examples of expenditure which will generally be considered as unreasonable and inappropriate and therefore treated as private expenditure include:

- Tips or gratuities;
- Dinners/functions at the private residence of a Councillor or workplace participant;
- Alcoholic drinks other than strictly in accordance with this Policy;
- Stocking of bar fridges;
- Mini bar expenses.

2.5 Commencement

This Policy will commence from the date of adoption. It replaces all other policies of Woorabinda Aboriginal Shire Council relating to entertainment and hospitality expenses (whether written or not).

2.6 Review

The policy is to be reviewed whenever legislation changes, OR annually if no changes have been required to be enacted, OR at the direction of the Chief Executive Officer.

2.7 Variations

Woorabinda Aboriginal Shire Council reserves the right to vary, replace, or terminate this policy from time to time.

3. REFERENCE

3.1 Reference Documents

| REFERENCE DOCUMENTS |
|---|
| <i>Local Government Act 2009</i> |
| <i>Local Government Regulation 2012</i> |
| ASSOCIATED DOCUMENTS |
| Woorabinda Aboriginal Shire Council Code of Conduct |
| Woorabinda Aboriginal Shire Council Drug and Alcohol Policy |