

HEAD OF POWER

- *Local Government Regulation 2012*, section 196

INTENT

The purpose of this policy is to ensure compliance with section 196 of *Local Government Regulation 2012* (the Regulation) and that Council's spending on entertainment or hospitality is reasonable and appropriate.

SCOPE

This policy applies to all employees, Councillors and Councillor Advisor (Mayor's Chief of Staff).

DEFINITIONS

Employee means a local government employee as defined pursuant to the *Local Government Act 2009*.

POLICY STATEMENT

1. All entertainment and hospitality spend must be incurred in the public interest, or as a legitimate means of promoting Council business. Examples of entertainment or hospitality include:
 - Entertaining members of the public to promote a Council project;
 - Providing food or beverages to a person visiting Council in an official capacity;
 - Paying for a Councillor or Council employee to attend a function as part of their official duties or obligations.
2. The person authorising the spending must be able to validate the benefits to Council and the community.
3. The amount spent on entertainment and hospitality must be commensurate with the benefit received by Council or the community.
4. The spending must be within Council's budget and be authorised in accordance with Council's accounting procedures.
5. Entertainment and hospitality expenses may only be charged to a corporate purchase card if prior authorisation has been obtained and such spending has been authorised within a specified limit.
6. Approvals for spending are as follows:
 - Employees may not authorise their own spending.
 - Spending by a Council employee must be authorised by the employee's Manager/Supervisor.
 - Spending by the Chief Executive Officer must be authorised by a member of the

Executive Leadership Team or the Mayor.

- Spending by a Councillor must be authorised by the Mayor, Chief Executive Officer, or the appropriate Executive Leadership Team member.
- Spending by the Mayor must be authorised by the Chief Executive Officer, or the appropriate Executive Leadership Team member.
- Spending by the Councillor Advisor (Mayor's Chief of Staff) must be authorised by the Mayor.
- Appropriate documentation must be supplied when claiming reimbursement for expenses incurred (e.g. tax invoices, receipts etc.) including sufficient details for Fringe Benefit Tax purposes.
- Where there is some doubt about the validity of claiming particular spending, the principles of this policy should be used to make the determination.

ASSOCIATED DOCUMENTS

- Code of Conduct for Councillor Advisors
- Code of Conduct for Queensland Councillors
- Corporate Purchase Card Manual
- Employee Code of Conduct Policy
- Expenses Reimbursement for Councillors Policy
- *Fringe Benefits Tax Assessment Act 1986*
- Gifts and Benefits Policy
- *Local Government Act 2009*
- Travel and Accommodation Policy

DOCUMENTS CONTROLS

Council will review this policy biennially or in response to changes in law or best practice.

POLICY OWNER

Chief Financial Officer, Financial Services.