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Sensitive Expenditure Policy 2015

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Definition - Sensitive Expenditure is any Council expenditure where there may be a perceived personal benefit to elected members or staff, or expenditure that could be considered unusual for a Council is deemed to be sensitive expenditure.

Sensitive expenditure will have one or more of the following attributes:

- Results in a perceived or real private benefit to the individual.
- May be an unusual expenditure item for Council.
- Does not directly align with the core business of Council or has a poor link to the business purposes of Council.
- Usually a discretionary expenditure item.
- Could be difficult to justify to the public.
- May involve a conflict of interest [legal or ethical].
- May be considered an extravagant or immoderate expenditure.

Introduction

The purpose of this policy is to:

- Set out clearly the principles and decision guidelines for sensitive expenditure.
- Set out clearly defined parameters for sensitive expenditure.
- Ensure that sensitive expenditure is assessed, authorised and reviewed consistently for all elected members and staff.

The policy has been divided into two parts.

Part One – Section 2-6 outline the broad principles and controls associated with sensitive expenditure.

Part Two – Section 7-12 cover the specific areas where sensitive expenditure may be incurred:

- Council Credit Card.
- Travel and Accommodation.
- Entertainment and Hospitality.
- Goods and Services.
- Staff support.
- Other.

This policy applies to all elected members, staff and contractors of the Taupō District Council.

Part One: Principles and Controls

1 Principles

- 1.1 Council is spending public money consequently all expenditure should be subject to a standard of probity and financial prudence expected of a local authority and be able to withstand public scrutiny.
- 1.2 Expenditure decisions should:
 - Have a justifiable business purpose.
 - Preserve impartiality.
 - Be made with integrity.
 - Be moderate and conservative, having regard to the circumstances.
 - Be made transparently.
 - Be appropriate in all respects [ie are justified and preserve Council's good reputation].

2 Deciding when sensitive expenditure is appropriate

- 2.1 In deciding what appropriate sensitive expenditure is, elected members and Council staff need to take account of both individual transactions and the total amount of sensitive expenditure.
- 2.2 Even when sensitive expenditure decisions can be justified at the item level, the combined amount spent on a category of expenditure may be such that, when viewed in total, Council could be criticised for extravagance and waste.

3 Responsibilities of the Mayor, Councillors and Senior Managers

- 3.1 Overall responsibility for this policy rests with the Mayor, Councillors and the Senior Leadership Group [SLG]. This group must make it clear to staff what is and is not acceptable sensitive expenditure and model those behaviours to the highest standard.

4 Controls and judgement

- 4.1 In the absence of a specific rule for a given situation, the Mayor, Councillors and SLG are expected to exercise good judgement by taking the principles in this policy into account in the context of the given situation.
- 4.2 The Mayor, Councillors and SLG are required to ensure transparency in both sensitive expenditure and remuneration systems, to avoid any trade-off between the two. Items of expenditure that may not be justified under the principles of this policy should not be included as part of an employee's remuneration for the purposes of avoiding scrutiny against sensitive expenditure principles.

5 General controls

- 5.1 All claims must be submitted promptly after the expenditure is incurred. Except in exceptional circumstances this means within one month.
- 5.2 Sensitive expenditure will only be reimbursed if it is deemed to be reasonable, actual and has been incurred directly in relation to the Taupō District Council business.
- 5.3 Valid, original GST compliant invoices/receipts and other supporting documentation must be maintained/submitted for all sensitive expenditure. Credit card statements and EFTPOS receipts do not constitute adequate documentation for reimbursement.
- 5.4 All claims must clearly state the business purpose of the expenditure where it is not clear from the supplier documentation supporting the claim.
- 5.5 All claims must document the date, amount, description, and purpose for minor expenditure [<\$20] when receipts are not available.

6 Approval of sensitive expenditure

- 6.1 Must only be given where the person approving the expenditure is satisfied that a justified business purpose and other principles have been adequately met.
- 6.2 Must be given before the expenditure is incurred, wherever practical.
- 6.3 Must be made strictly within delegated authority and only where budgetary provision exists.
- 6.4 Must be given by a person senior to the person who will benefit or might be perceived to benefit from the expenditure, wherever practical.
- 6.5 Expenditure incurred by the Mayor or other elected officials [not explicitly approved by Council], will be reviewed by the Chief Executive for compliance with this policy.
- 6.6 In the case of SLG the “one up” principle must be applied to the maximum extent possible. However, in the case of the Chief Executive approval is required from the Group Manager Finance, Regulatory & Infrastructure.

Part Two: Specific Areas of Expenditure

7 Council credit cards

Eligibility

- 7.1 The issue of credit cards to the Mayor and Chief Executive is authorised under this policy.
- 7.2 The Chief Executive may approve the issue of additional cards to staff where appropriate.
- 7.3 Before authorising the issuing of additional cards the Chief Executive must be satisfied that they are strictly necessary to cover either regular travel or for administrative efficiencies, eg payment of properly authorised purchases from overseas.
- 7.4 In approving the issue of a card the Chief Executive will also confirm the approved credit limit in accordance with the Delegations Manual. The credit limit will be set based on the minimum amount necessary to enable the cardholder to undertake their Council duties.

Use

- 7.5 Credit card use is monitored monthly by the Financial Accountant. The approval process must be structured in accordance with the final paragraph of the Section 6 [Part one]. Items will be coded by the card holder for posting in the accounting system. Credit card payments must be authorised like other invoices and in accordance with the Delegations Manual
- 7.6 On the card holder's termination of employment the card will be returned to the Financial Accountant who will arrange with the bank to cancel and physically destroy the card.
- 7.7 The use of Council credit cards for private expenditure or credit is prohibited except in exceptional circumstances, where prior approval is required. In these rare cases the expenditure is to be fully reimbursed to Council prior to the monthly credit card payment being due.
- 7.8 All credit card transactions must be supported by original documentation to explain and corroborate transactions. The business reason and other parties [if any] must be recorded along with the purpose of the meeting for all entertainment and travel transactions.
- 7.9 Credit card payments over the internet need to reflect good security practice.
- 7.10 Purchase only from established reputable companies known to Council.
- 7.11 The card holder must print out and keep a copy of the online order form and invoice to support the payment.
- 7.12 Online purchases must comply with Councils normal purchasing policies and controls.

8 Travel and accommodation

- 8.1 Elected members and Council staff may need to incur travel and accommodation costs while conducting legitimate Council business elsewhere in New Zealand or overseas. Expenditure should be economical and efficient, having regard to purpose, distance, time, urgency and personal health, security and safety considerations.

Air travel

- 8.2 To the extent practicable, air travel is to be booked well ahead of the actual travel date, so the expenditure is the most cost-effective possible.
- 8.3 Discounted economy or economy class and/or a discount airline is to be the first choice for journeys where the uninterrupted flight time is 5 hours or less, except where the distance or hours travelled, work schedule on arrival, or personal health, safety or security reasons make business class preferable. In all circumstances first class travel is prohibited.
- 8.4 Council payment for membership of airline travel clubs eg Koru Club requires the express approval of the Chief Executive. Membership must be supported by a clear business purpose and reviewed annually.
- 8.5 Loyalty rewards from air points [or other loyalty schemes] accruing to elected members and staff carrying out their official duties remain the benefit of the Council provided the use of carriers supplying air points does not result in Council incurring additional costs. Air points may be used by individuals as quid pro quo for time of travel outside work hours and in recognition that membership of air points is an individual choice.

Meals and accommodation

- 8.6 To the extent practicable, accommodation is to be booked well ahead of the actual travel date, so the expenditure is the most cost-effective possible. This must take into account the location of the accommodation relative to the event, the standard of the accommodation [which should be modest] and security issues. The use of "5 star" or "luxury" accommodation requires the express approval of the Chief Executive, prior to the booking being confirmed.
- 8.7 Wherever possible use is to be made of Council's preferred suppliers and negotiated corporate rates.
- 8.8 Where any staff member chooses to stay in private accommodation reimbursement will be made directly to the hosts.
- 8.9 Council will pay for only one beverage [alcoholic or non-alcoholic] with an evening meal [eg one glass of wine or non-alcoholic beverage, one can or one small bottle of beer]. Casual drinks before or after the evening meal are to be paid for by an elected member or staff member. *Refer to Entertainment and Hospitality.*
- 8.10 Costs of Minibars/Videos will not be reimbursed by Council.
- 8.11 All charges for business related telephone calls, faxes, email and internet access made by an elected member or staff member while travelling on Council business will be reimbursed.
- 8.12 Accommodation check out times are to be observed. In the absence of extenuating circumstance, any additional costs as a result of failing to check out on time are the responsibility of the elected member or staff member.
- 8.13 Reasonable expenses will be met for unexpected events eg overnight expenses due to a cancelled plane flight.
- 8.14 Reasonable meal costs will be met. Separate meal expenses will not be met where a meal has been provided as part of the meeting, conference, training etc.

Motor Vehicles and Taxis

- 8.15 Council requires that the most economical type and size of rental car be used, consistent with the requirements of the trip. Rental cars are only to be used if it is impracticable or uneconomic to use a Council vehicle. Any fine [parking or traffic offences] incurred while using a rental vehicle are the responsibility of the driver.
- 8.16 Private use of a rental car is only permitted in exceptional circumstances and requires the express approval of the Group/Strategic Manager or Chief Executive. All additional costs as a result of private use are the responsibility of the elected member or staff member.
- 8.17 Council expects the use of taxis to be moderate, conservative and cost effective relative to other transport options. Wherever practicable shuttle or bus services are to be used in lieu of taxis.
- 8.18 Taxi cards are only to be used in an individual's name and require the express approval of the Chief Executive. All use of taxi cards/chits is to be transparent with the purpose of each trip recorded on the account.
- 8.19 Council vehicles [except those provided explicitly under a remuneration arrangement] are not available for private use. Any fines [parking or traffic offences] incurred while using a Council vehicle are the responsibility of the driver unless the fines relate to an aspect of the condition of the vehicle outside the driver's control. Full details on the provision of and use of Council vehicles are contained in the Council's 'Vehicle User Policy'.
- 8.20 Fuel cards are provided in each Council-owned vehicle for the sole purpose of refuelling the fleet vehicle. When purchasing fuel, at designated service stations, the driver must provide the current odometer reading. Fleet fuel cards are not to be used for fuelling staff's private vehicles. Monthly invoices are checked for compliance.
- 8.21 Generally Council will not pay for travel by private motor vehicle where travel by other means is more practical and cost effective. Staff are expected to always use a Council vehicle for Council business if one is available. Pre-approval is required in all instances where reimbursement by Council is claimed. Where the use of a private vehicle is approved, mileage reimbursement for running costs will be made in accordance with the current Council vehicle policy. The vehicle owner must ensure that they have appropriate insurance cover for the vehicle while it is being used on Council business. Any fines [parking or traffic offences] incurred while using a private vehicle on Council business are the responsibility of the driver.

- 8.22 All reimbursement claims for use of a private motor vehicle must be made on the appropriate Council form and at the approved rates.
- 8.23 Council vehicles may be provided explicitly under a remuneration arrangement. Details are contained in Council's 'Vehicle User Policy'.

Other Travel and Accommodation issues

- 8.24 The use of communications technology [eg cell phones, telephones, email and internet access] should be moderate. Reasonable private use to clear email and communicate with family members is permitted.
- 8.25 Private travel [extended travel] linked with official Council travel. Elected members and staff with the express approval of the Mayor or Group/Strategic Manager [as applicable] may undertake private travel before, during or at the end of Council travel, provided there is no additional cost to Council and the private travel is only incidental to the business purpose of the travel.
- 8.26 As a general principle, travel cost of accompanying spouses, partners or other family members are a personal expense and will not be reimbursed by Council. In those rare instances where the involvement of a spouse directly contributes to a clear business purpose and pre-approval has been obtained, then Council may contribute to all or part of the additional costs.
- 8.27 The cost of stopovers will only be reimbursed where they are pre-approved and have a clear business purpose.
- 8.28 Council will not reimburse elected members or staff for tipping while they are on business in New Zealand. Council will reimburse elected members and staff for low to moderate tipping during international travel only in places where tipping is local practice.

9 Entertainment and hospitality

- 9.1 Entertainment and hospitality can cover a range of items from tea, coffee and biscuits to meals and alcohol. It also includes non-catering related items, such as Council funded entry to sporting or cultural events.
- 9.2 There are five business purposes for Council providing entertainment and hospitality:
- Building relationships.
 - Representing the organisation.
 - Reciprocating hospitality where there is a clear business purpose and is within normal bounds – acceptance of hospitality is expected to be consistent with the principles and guidance for provision of hospitality.
 - Recognising significant business achievement.
 - Building revenue.
- 9.3 Supporting the Council's internal organisational development may in some circumstances also be a legitimate business purpose for moderate expenditure.
- 9.4 The principles of a justified business purpose, moderate and conservative expenditure should be applied.
- 9.5 All entertainment and hospitality expenditure must be pre-approved where practical and always supported by clear documentation. This documentation must identify the date, venue, costs, recipients and benefits derived and/or reasons for the event. The most senior person present [with delegated authority] should approve and confirm the expenditure as being appropriate.
- Expenditure on liquor will only be approved when consumed along with food and the amount involved is reasonable and moderate.

10 Goods and services expenditure

Disposal of surplus assets

- 10.1 This section covers obtaining, disposing or using goods and services that are not covered by the terms and conditions of employment.
- 10.2 All disposals are to be handled in a manner that ensures that personal judgment or integrity is not compromised.

10.3 Where disposal to elected members or staff is approved by the Chief Executive, the following principles shall apply:

- Staff involved in disposing of the asset shall not benefit from the disposal.
- All assets identified for disposal to staff shall be valued and subject to a tender or other process that is appropriate to the value of the asset.
- Assets shall not be disposed of at a discounted rate to elected members or staff if a greater value could be realised by an alternative method of sale.

Loyalty reward scheme benefits/prizes

- 10.4 Council treats loyalty rewards accruing to staff carrying out their official duties as the property of Council.
- 10.5 Staff must apply, as far as practicable, those loyalty rewards only for the benefit of Council.
- 10.6 Council requires that staff keep a record of loyalty rewards accrued and applied for the benefit of Council, and regularly supply the Group/Strategic Manager with a report of this record.
- 10.7 Staff leaving Council with unapplied loyalty rewards are to transfer the benefits to Council or buy the supplied rewards from Council at the market rate. Where neither of these is practicable, arrangements are to be made with supplier to cancel the unapplied rewards.
- 10.8 Where a reward/prize is obtained by chance and without inducement, it may be retained by the individual otherwise it will be the property of Council
- 10.9 Generally, prizes received from a free competition entry obtained while undertaking Council business are also considered a loyalty or reward scheme for the purposes of the Council policy with the exception of:
- 10.10 Air Points schemes, these are covered under section 8.5 of this policy.
- 10.11 Prizes received from competitions at training or conference events or through membership of professional bodies are treated as the property of the individual. However where their value exceeds \$100 they are to be disclosed to the manager or supervisor.
- 10.12 In situations where receiving a prize or loyalty reward could be perceived as inappropriate, even if Council rather than the individual would benefit from it, Council expects the prize or reward to be declined.

Private use of Council assets

- 10.13 Any physical item owned, leased or borrowed by Council is considered an asset for the purpose of this policy. This includes photocopiers, telephones, cell phones, cameras, means of accessing the internet¹, vehicles, equipment and stationery.
- 10.14 Private use for personal purposes will only be permitted in limited circumstances and prior approval must be obtained from manager or supervisor.
- 10.15 The costs to Council of private use will be recovered, unless it is impractical or uneconomic to separately identify those costs.
- 10.16 The use of Council assets in any private business that any elected member or staff member may operate is strictly prohibited.

Council use of private assets²

- 10.17 Council may decide that reimbursing staff for use of private assets is appropriate for reasons such as cost, convenience or availability. Council may also decide to do this in circumstances where it would not fully use an asset of the same type if it acquired it directly. Examples include private motor vehicles, private cell phones and private computers.

¹ Council's policies on general and personal use of communications equipment is contained within Council's 'Information Systems & Technology User Policy'

² The main issue associated with Council's use of private assets is the risk of the Council paying or reimbursing amounts that inappropriately benefit elected member or staff member.

- 10.18 Pre-approval by the Group/Strategic Manager is required. In assessing the request the Group/Strategic Manager will pay particular attention to the principles of a justified business purpose and preserving impartiality and integrity.
- 10.19 Staff members must not approve or administer payments to themselves for the Council's use of their private assets.

Private use of Council suppliers

- 10.20 Council, in limited circumstance, enables staff to obtain goods or services from a supplier on the same or similar basis to Council, and staff are thus able to obtain the goods or services at a discounted price not otherwise available to them. This is treated as the private use of official procurement processes.
- 10.21 The selection of suppliers must be in Council's interest and not affected by the availability or possibility of purchasing privileges for staff.
- 10.22 Staff may make moderate use of any preferential access to goods or services through Council's suppliers under the following conditions:
- 10.23 Staff involved in the selection of preferred suppliers requires the Group/Strategic Managers express approval for all orders.
- 10.24 All orders are to be used on a cash sale basis only and the staff member must pay in full for the goods and services directly to the supplier at time of supply.
- 10.25 Staff may not use Council purchasing privileges on behalf of any third party. This includes family members or friends.
- 10.26 In rare circumstances a Council order may cover expenditure with a personal component eg travel or accommodation booking. In this case payment to Council for the personal component must be made on the confirmation of the cost or the receipt of the invoice from the supplier [whichever is the earlier].
- 10.27 Elected members may have preferential access to goods or services through Council's suppliers on the same basis as staff, provided there is no real or perceived conflict of interest.

11 Staff support and welfare expenditure

Clothing

- 11.1 Other than official uniforms and health and safety-related clothing, elected members or staff will not be clothed at the Council's expense, when they are engaged in a normal business activity.

Care of dependants

- 11.2 Care of dependants is a personal and private expense of staff members. In exceptional circumstances, the Chief Executive may authorise the reimbursement of actual and reasonable costs. Examples of this might include when a staff member is unexpectedly required to perform additional duties at very short notice, or when a dependant unexpectedly requires additional care that the staff members cannot provide at that time due to the nature of their duties.

Financing Social Club activities

- 11.3 Council may make a prudent and reasonable monetary contribution to a social club[s]. This may be in the form of an all-purpose grant towards the club's annual budget, or it may be a grant or subsidy for a specific event.

Farewells, long service and retirements

- 11.4 Expenditure on farewells, long service and retirements includes spending on functions, gifts and other items and should not be extravagant or inappropriate to the occasion and be pre-approved by the Group/Strategic Manager.

Sponsorship of staff or others

- 11.5 Staff taking part in an activity that is not part of their job – such as a sporting event – may be sponsored by Council through the provision of, or payment for, goods or services [for example, a t-shirt or an entry fee].
- 11.6 Sponsorship should have a justified business purpose, which could include both publicity for the Council and its objectives and organisational development. The cost to Council must be moderate and conservative. If the sponsorship does not have justified business purpose, the cost is a donation.
- 11.7 Sponsorship will be provided through a social club rather than directly to the staff member if required
- 11.8 Sponsorship of people who are not staff must be undertaken in a manner that is transparent. It is also preferable that, if non-staff are sponsored, the sponsorship is of an organisation they belong to, rather than directly of the individual.

12 Other types of expenditure

Donations & Koha

- 12.1 A donation/koha is a payment [in money or by way of goods or services] made voluntarily and without the expectation of receiving goods or services in return.
- 12.2 Council requires donations to be:
- Lawful in all respects.
 - Disclosed in aggregate in the Council's annual report.
 - Made to a recognised organisation by *normal commercial means* [not to an individual].
 - Not in cash [except as a koha and with the express approval of the Group/Strategic Manager]
 - Non-political.
- 12.2 The amount of koha given on behalf of Council should reflect the occasion and the prestige of Council in its relations with Tangata Whenua and approved by the relevant Group/Strategic Manager on advice from the Strategic Relationships Manager.

Elected Members Giving Gifts

- 12.3 Gifts may be given to promote international relations when gift-giving is customary, or when the Mayor has assessed the specific purpose or occasion warrants gift-giving.
- 12.4 The value of the proposed gift must not be inappropriate or excessive to the occasion or reason for it being given.

Staff Giving Gifts

- 12.5 The giving of gifts up to \$300 requires the approval of relevant Group/Strategic Manager. Any gift over this amount requires the approval of the Chief Executive and/or Council.
- 12.6 The giving of gifts must be appropriate, transparent and reasonable.

Receiving of Gifts

- 12.7 The receiving of a gift is not strictly sensitive expenditure however it nevertheless is a sensitive issue.

Elected Members Receiving Gifts

- 12.8 Gifts may be accepted by Taupō District Council as an organisation except when acceptance could be perceived as a means of influencing a Council decision-making process.

- 12.9 All gifts are the property of Taupō District Council, as an organisation, and the Mayor must be advised of the gift, except where individual elected members are given infrequent, inexpensive gifts such as pens, badges, or flowers etc.
- 12.10 Gifts with an estimated monetary value exceeding \$100 must be recorded on Taupō District Council's Gift Register and the Mayor will determine how they should be used or distributed.
- 12.11 Where it is necessary, in the circumstances, to decline a gift, the following steps should be taken in order to preserve the relevant working relationships of Taupō District Council and the person or organisation involved:
- Thank the person or organisation for the gesture of the gift and acknowledge Taupō District Council's appreciation; and
 - Explain that due to Taupō District Council's policy, the gift cannot be accepted.
- 12.12 In no circumstances should an elected member accept cash, or solicit a gift by virtue of their position. Refer also to the Code of Conduct for Elected Members, "Benefits, Expenses and Resources".

Staff Receiving Gifts

- 12.13 Council staff are permitted to accept gifts if they are infrequent and inexpensive and are openly distributed by suppliers and clients. [eg pens, badges, flowers etc].
- 12.14 Infrequent is defined as no more than three times in any 12 months period and inexpensive as having a monetary value of less than \$100. In all instances staff must inform their manager or supervisor that they have received a gift for service or appreciation.
- 12.15 The acceptance and retention of any gift with an estimated monetary value exceeding \$100 by Council staff must have the express approval of the relevant Group/Strategic Manager and be recorded in Taupō District Council's Gift Register [A911421].
- 12.16 In no circumstances should a staff member accept cash, or solicit a gift by virtue of their position.

Invitations to a social function or event

- 12.17 From time to time elected members/staff will be invited to social events so that they can build appropriate business relationships. The decision as to whether to accept the invitation requires consideration of whether attendance would:
- Benefit a business relationship of Taupō District Council;
 - Be consistent with the guiding principles of this policy set out in part one or
 - Could be perceived as a means of influencing a Council decision-making process.

- 12.18 Members/staff must be aware of the line between appropriate relationship building and compromise, and should consult with the Mayor or Chief Executive in cases of doubt as to whether to accept an invitation to an event.

The invitation, and its acceptance or otherwise, should be recorded in the Taupō District Council's Gift register [A911421].

Corporate Boxes

- 12.19 Although the purchase or hire of a corporate box for a season/year can in some circumstances be seen to be of business benefit, purchase or hire is not considered appropriate for Council.

13 Distribution and Communication

- 13.1 This policy will be published on Council's intranet and internet (under Council Policies). In addition, Senior Management will regularly communicate the existence of this and related policies to all current and new staff.

14 Policy Review

14.1 This policy will be reviewed on a three yearly basis by the Chief Executive.

15 Other Relevant Policies

15.1 This policy must be read in conjunction with the following policies:

Code of Conduct (staff work rules) [A937746]

Code of Conduct (elected members) [A1230251]

Protected Disclosure Policy [A1230839]

Fraud Policy [A1152577]

Conflict of Interest (staff) [A1208923]

Expenses & Remuneration Policy 2013 [A114554]

Vehicle User Policy [A1096753]

Delegations Manual [A1075663]

Information Systems & Technology User Policy

Long Service Recognition

Expenses, work related travel