



## FINANCE AND PROCUREMENT

### GIFTS, HOSPITALITY AND INTERESTS POLICY

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## 1. POLICY STATEMENT

- 1.1 This Policy details the Scottish Fire and Rescue Service's (SFRS) approach to offers of gifts, hospitality (including sponsorship) and interests, providing clear guidelines, as well as detailing the procedures to be followed. The Policy is intended to establish and maintain a consistent approach in relation to the offer, acceptance and refusal of gifts and hospitality and to ensure that conflicts of interest are avoided. It reflects the general underlying principle that SFRS's actions will be open and transparent and aims to ensure that the conduct of all staff is scrupulously impartial, honest and beyond reproach at all times and that the SFRS suffers no reputational damage from impropriety, thus minimising the risk of fraud.
- 1.2 SFRS will, in the course of its business, engage in the provision and receipt of gifts and hospitality which are reasonable and proportionate, both in frequency and scale to the business being undertaken and, as such, must not exceed normal business courtesy. They must be offered or accepted for the primary purpose of better presenting SFRS or establishing and maintaining cordial relationships with business partners.
- 1.3 SFRS is committed to high standards of ethical behaviour, acting with integrity and upholding the law, including the Bribery Act 2010 ([Appendix A](#)). Acts of bribery and other corrupt behaviour involving gifts and hospitality will not be tolerated in any of SFRS's activities, at home or abroad, including where such activities are carried out by third parties acting on SFRS's behalf. Similarly, staff and third parties acting on behalf of SFRS will be vigilant for the potential of actual or perceived conflicts of interest between their professional and private interests.
- 1.4 SFRS staff should familiarise themselves with this Policy in order to develop and mature an anti-fraud culture and deter corrupt behaviour, minimising the potential for fraudulent activity.

- 1.5 The Policy applies to all employed staff, including Board Members, of the SFRS and those carrying out work on behalf of SFRS, or at the request of SFRS, will be expected to conform to this Policy.
- 1.6 It is the responsibility of each individual to ensure that they are not placed in a position which risks, or appears to risk, conflict between their private interests, their SFRS duties and where there is potential for them to exploit their professional or official capacity for their personal benefit.
- 1.7 In each situation, judgement must be exercised as to whether it is considered likely that the benefits gained by SFRS through the acceptance of a gift or hospitality will be outweighed by adverse third party criticism of the action.
- 1.8 In the conduct of SFRS business, staff and all other parties acting on behalf of the SFRS will:
- Discharge their duties in accordance with their contractual obligations and with due regard to SFRS Policy and Procedures;
  - Avoid instances of the provision and receipt of corporate gifts and hospitality that contravene the Bribery Act 2010;
  - Remain vigilant and report concerns related to suspicious activity;
  - Co-operate fully with any investigations carried out into reported concerns;
  - Avoid all instances where there is an actual or perceived risk of a conflict of interest.

## **2. RESPONSIBILITIES**

### **2.1 Director of Finance and Contractual Services**

- 2.1.1 Section 6.18 of the [SFRS Scheme of Delegations](#) details that the Chief Officer sub-delegates authority for Gifts, Hospitality and Interests to the

Director of Finance and Contractual Services. The Chief Officer authorises the Director of Finance and Contractual Services to:

- Accept and provide gifts and hospitality in accordance with the SPFM and with SFRS's Gifts, Hospitality and Interests Policy, which clearly states SFRS's commitment to high standards of ethical behaviour; and
- Maintain and publish a [Register of Gifts, Hospitality and Interests](#), in accordance with SFRS's Gifts, Hospitality and Interests Policy.

## **2.2 Head of Finance and Procurement**

2.2.1 The Head of Finance and Procurement will be responsible for overseeing the arrangements set out in this Policy.

## **2.3 Compliance Section**

2.3.1 The Compliance Section is responsible for the practical application of the Gifts, Hospitality and Interests Policy, the publication of the [Gifts, Hospitality and Interests Register](#) and engagement with Directorates to maintain ownership and awareness of the Policy.

2.3.2 The Compliance Section will undertake matches identified through the National Fraud Initiative (NFI) where it relates to potential conflicts of interests in relation to employed staff. Where the NFI identifies undeclared interests, the Compliance Team will contact the employee directly to request a [Declaration Form](#).

## **2.4 Board Support Team**

2.4.1 The Board Support Team is responsible for the scheduling and co-ordination and review of the Board Members Register of Interests in line with the Gifts, Hospitality and Interests Policy.

## **2.5 Business Support Team**

2.5.1 The Business Support Team is responsible for the administration of the Strategic Leadership Team's (SLT) declarations of interests and the maintenance and publication of the SFRS Principal Register of Interests.

## **2.6 Director of People**

2.6.1 The Director of People is responsible for ensuring that any instances where an individual is suspected to have contravened the Gifts, Hospitality and Interests Policy are fully investigated in accordance with the [Code of Conduct](#) and, where appropriate, the [SFRS Disciplinary Policy and Procedure](#).

## **2.7 Corporate Board**

2.7.1 The Corporate Board (CB) will support the adoption within SFRS of the principles of Good Governance in the Public Sector, as outlined in the [CIPFA / IFAC International Framework for Good Governance in the Public Sector](#).

2.7.2 CB will receive and review, on a quarterly basis, the [Gifts, Hospitality and Interests Register](#) and will keep under review the Gifts, Hospitality and Interests Policy.

## **2.8 Audit and Risk Assurance Committee (ARAC)**

2.8.1 ARAC is responsible for the provision of independent assurance to the Board and Accountable Officer on the adequacy and effectiveness of policies, procedures and systems relating to internal controls, risk management and governance.

2.8.2 ARAC will receive quarterly monitoring reports in relation to the [Gifts, Hospitality and Interests Register](#) to note the Services adherence to



established policy and to ensure effective scrutiny of information is undertaken.

## **2.9 Line Managers**

2.9.1 Line managers must adhere strictly to the code and ensure that staff they manage are aware of and comply with the provisions of the Gifts, Hospitality and Interests Policy and the related [Employee Code of Conduct](#).

## **2.10 All Employees**

2.10.1 All employees will be deemed to have read and understood this Policy and must ensure that, at all times, their actions are honest, impartial and transparent with regard to the acceptance of gifts and/or hospitality and any instances of potential and/or actual conflict of interest between their professional and personal interests are brought to the attention of their line manager immediately.

2.10.2 Employees are personally responsible for advising the Compliance Section of any offers of gifts or hospitality which fall within the definition of this Policy on the prescribed [Form](#) and within the timescale outlined.

2.10.3 If employees have any doubt about whether an item should or should not be recorded, they are advised to record it and to retain a copy of the entry for future reference. The importance of this cannot be overstated, as it protects the individual and the SFRS from allegations in the future. Further guidance can be obtained from the Compliance team:  
[SFRS.Compliance@firescotland.gov.uk](mailto:SFRS.Compliance@firescotland.gov.uk)

2.10.4 Employees with concerns regarding the conduct of others have a responsibility to raise these through their line manager or via other policies and procedures adopted by SFRS.

2.10.5 All issues will be treated seriously and failure to comply with the Policy may lead to disciplinary action and/or investigation by Internal Audit.

### **3. PROCEDURAL DETAIL**

#### **3.1 General Principles**

3.1.1 SFRS expects staff to exercise the utmost discretion in giving and accepting gifts and hospitality when on official business. Particular care must be exercised regarding a gift / hospitality from a person or organisation that has or is anticipated to participate in tendering activity to be undertaken by SFRS.

3.1.2 In all instances and regardless of value, employees of SFRS must not accept gifts which could be construed as being able to influence procurement, or other business decisions, or cast doubt on the integrity of such decisions through perceived or actual conflicts of interest.

3.1.3 Gifts and hospitality offered by SFRS or accepted by the Service must be reasonable and proportionate, both in frequency and scale, to the nature of the relationship and must not exceed normal business courtesy. They must be offered or accepted for the primary purpose of better presenting SFRS or establishing cordial relationships with business partners. They must not be offered by staff (or third parties acting on behalf of SFRS) with the intent of influencing a decision. Neither must they be accepted, if it is suspected that it is intended to influence SFRS's judgement or decision.

3.1.4 As a general rule:

- All gifts and hospitality offered regardless of value require to be declared, whether accepted or not, by completing the [Declaration Form](#) and submitting it to the Compliance Section within 10 working days of receipt of the offer;

- An approximate value must be identified on the Declaration Form, “unknown” is not acceptable;
- Gifts and hospitality with a value in excess of £50 will be published on the register.

3.1.5 In all instances, staff must carefully consider whether to accept any gift / hospitality, taking account of:

- The perceived value rather than the actual cost to the provider;
- The perception created by acceptance of the gift / hospitality;
- The frequency of the gifts / hospitality;
- The potential for embarrassment and/or conflicts of interests;
- The context of the gift / hospitality, e.g. was the member of staff invited to a function as the representative of SFRS;
- The nature of the relationship between SFRS and the provider.

3.1.6 Where it is difficult to decide whether a gift or hospitality should be accepted or not, the individual should seek advice from their line manager or direct from the Compliance Section.

3.1.7 Gifts and hospitality must not be provided for any form of party political activity or for events that conflict with SFRS’s objectives.

## **3.2 Acceptance and Provision of Gifts**

3.2.1 A gift for the purposes of this Policy is defined in [Appendix B](#). Common gifts include pens, diaries, calendars, business stationery, key-rings, souvenirs, books, flowers and other promotional items. The term may be broadly interpreted and can range from a token gift of very little value (e.g. a promotional branded pen) to a substantial gift of higher value (e.g. a laptop computer).

- 3.2.2 It is acceptable for employees to give and receive the following ‘token’ gifts of low intrinsic value, without prior line management approval and without the requirement to record these in the [Gifts, Hospitality and Interests Register](#):
- low value items or promotional merchandise, such as pens, calendars, mugs;
- 3.2.3 Whilst it may be acceptable to accept a token or small gift on one occasion, employees should refuse repeated gifts, even if these are individually not of a significant value, so as not to create a sense of obligation or the perception of such.
- 3.2.4 Where gifts are donated to a workplace for the purposes of raising funds for an SFRS charity related event, these can be accepted but require to be declared. Where there may be numerous items donated, these can be submitted on a single form with an estimated total value and specifying the total number of items.
- 3.2.5 Gifts given as prizes at exhibitions, conferences, seminars, etc. as part of a free raffle or draw may be accepted but they belong to the SFRS and must be declared in the normal manner. The Acting Head of Finance and Procurement, in consultation with the Acting Director of Finance and Procurement, will determine whether it is appropriate for the individual to retain the gift in question.
- 3.2.6 Where it is impractical to decline or return a perishable gift, the Head of Finance and Procurement, in consultation with the Director of Finance and Contractual Services, may authorise the goods to be kept and shared at a suitable staff gathering (for example, at a pre-Christmas party gathering or a lunchtime briefing session).
- 3.2.7 When employees are presenting gifts on behalf of the SFRS, the following rules will be observed:

- Cash / gift cards / vouchers will not be offered;
- Gifts offered will have a monetary value of not greater than £50, unless approval provided by Head of Finance and Procurement;
- Prior to purchase, the approval of the Head of Finance and Procurement is required for all gifts intended for a foreign public official, irrespective of value; exceptionally, any proposed gifts with a value of over £50.

3.2.8 In instances where an employee receives a gift on behalf of SFRS (other than as outlined at [paragraph 3.2.2](#)), the gift will remain the property of SFRS. The gift may be required for departmental display or it may, with approval of the Head of Finance and Procurement, remain in the care of the employee who received the gift on behalf of SFRS. Unless otherwise agreed, the gift will be returned to the relevant Department on or before the employee's last working day.

3.2.9 Further examples of what could normally be considered acceptable / unacceptable is detailed in [Appendix C](#). This is a broad guide only, as each case needs to be considered on its own merits, taking account of the nature of the relationship with the other party and the value of the gift.

### **3.3 Acceptance and Provision of Hospitality**

3.3.1 The general procedure for hospitality is similar to that for gifts but there is potential for a wide range of implications which require to be considered in the context of SFRS's relationship with external third parties.

3.3.2 It is recognised that modest hospitality is an accepted courtesy of a business relationship. However, the recipient of such hospitality must not allow themselves to reach a position whereby they might be perceived by others to have been influenced in making a business decision as a consequence of accepting such hospitality. Any hospitality accepted must not be significantly greater than SFRS would be likely to provide in return.

3.3.3 In general terms, any hospitality which is promotional, representational or relates to information sharing is less likely to be perceived as creating an obligation than contacts which relate to the functions of SFRS or lead to a contractual relationship. Information sharing would include such activities as meeting with representatives of other public sector bodies or partner organisations for the purposes of comparing good practice.

3.3.4 Staff need not declare offers of the following:

- Working meals, including those taken in the course of meetings or training and meals provided by other public sector or partner organisations during information sharing events;
- Attendance at formal functions as a representative of SFRS; a formal function is an event promoted by an organisation, which can be ceremonial in nature, for which an official invitation is issued and accepted on behalf of SFRS;
- Attendance at formal social functions in relation to which invitations have been issued to all members of staff;
- Hospitality arising from the member of staff holding a public office outside SFRS, where the receipt of that hospitality is subject to the rules of another public body;
- Hospitality that is wholly unrelated to the recipient's status as an employee of SFRS;
- Attendance at seminars or training courses where hospitality is provided as part of the event.

3.3.5 Further examples of what would normally be considered acceptable/unacceptable is detailed in [Appendix C](#). This is a broad guide only, as each case needs to be considered on its own merits, taking account of the nature of the relationship with the other party and the value of the hospitality.

### **3.4 Strategic Leadership Team (SLT)**

3.4.1 It is recognised that the SLT conducts business with others organisation, which may be on an international basis, which can be ceremonial or formal in nature. On such occasions, it is common practice to offer gifts and hospitality. It is recognised that, in such situations, gifts and/or hospitality may be offered which are not normally acceptable and offence may be given if rejected or it may be impractical to attain prior approval to accept such offers. Where it is deemed that cordial relationships would be damaged by refusal, the SLT member may accept the gift or hospitality on behalf of SFRS. Any such gifts will remain the property of SFRS.

### **3.5 Procurement Staff and Those Involved in the Procurement Process**

3.5.1 Staff working within the Procurement function, Property function and others directly involved in the procurement processes of SFRS will not accept gifts or hospitality of any kind, unless the hospitality takes the form of an invitation to attend a supplier or industry conference, seminar or trade show, where the hospitality element is incidental to the event and relevant business information is expected to be gained through their attendance.

3.5.2 Staff having significant advisory or technical input into the procurement decision making process will not accept gifts or hospitality, unless these are principally linked to the discussion of business matters at either a working lunch or at a supplier or industry conference, seminar or trade show.

3.5.3 No offer of hospitality or gifts, no matter the value, will be accepted during or immediately before or after, a related procurement exercise is being undertaken and staff shall exercise care to ensure no conflict of interest, perceived or actual, occurs.

3.5.4 All staff working in the Procurement function or those involved with a procurement decision making process should declare any gifts or hospitality they have declined, irrespective of value, on the Declaration Form.

### **3.6 Declaration of Interests**

3.6.1 Staff who are aware that SFRS has entered into, or proposes to enter into, a contract with an organisation in which he / she or any person connected with him / her has any pecuniary interest, direct or indirect, will declare their interest by completing the [Declaration Form](#) and submit to the Compliance Section. The declaration would be submitted annually, provided the interest remains valid.

3.6.2 Where a potential conflict of interest is identified, the line manager receiving the declaration must discuss the interest received with the individual and assess the risk arising from the interest and determine what, if any, appropriate action might need to be taken to mitigate any risk. Some examples of possible actions are;

- delegating the individual's responsibilities in a particular issue to another member of staff;
- declaring any relevant interests at all meetings to which the interest relates;
- the recording of such potential conflicts in the minutes of meetings;
- the exclusion of staff from meetings (or parts of meetings) which discuss matters related to their interests;

3.6.3 Where a significant risk of conflict is identified or where a manager is unsure how to identify or deal with a potential conflict, advice must be sought from the Compliance Section and notification provided to the relevant senior manager.

3.6.4 Staff who are involved in the User Intelligence Group (UIG) process related to SFRS procurement activity will be required to complete a Code of



Conduct Form at the initial meeting of the UIG, declaring any interest with their participation in the process to be undertaken. Failure to complete the Code of Conduct will be reported to the Head of Finance and Procurement and will result in non- participation in the procurement process.

3.6.5 Identified interests received from UIG's will be considered by the Compliance Team. Where relevant information is identified the responsible individual will be asked to complete a declaration form, with information to be included within the [Gifts, Hospitality and Interests Register](#). The declaration would be submitted annually, provided the interest remains valid.

### **3.7 Declaration of Interests (SLT only)**

3.7.1 SLT responsibilities in relation to ensuring transparency of their interests require each member of the SLT to be more specific about the interests they must declare and, therefore, register. Members of the SLT will, therefore, declare their interests against the categories listed below and in line with the procedures detailed in this section:

- Category 1 – Remuneration;
- Category 2 – Related Undertakings;
- Category 3 – Contracts;
- Category 4 – Houses, Land and Buildings;
- Category 5 – Shares and Securities;
- Category 6 – Non-Financial Interests.
- Category 7 – Other Interests.

3.7.2 SLT members will declare their interests against the 7 categories using a Register of Interests Declaration Form. Any changes to their interests must be notified to the Business Support Team within 10 working days of the SLT Member being made aware of the change.

- 3.7.3 On appointment to the SLT, the Business Support Team will ensure each individual completes a Register of Interests Declaration Form not later than 10 working days after the date of their appointment. The Business Support Team will then use the completed Declaration Form to prepare an entry within the SFRS Principal Register of Interests.
- 3.7.4 A 'Declaration of Interests' standing agenda item will feature at the beginning of each formal SLT meeting. This arrangement will allow SLT members to declare any actual or potential financial and/or non-financial conflicts of interest associated with the business for consideration on the agenda.
- 3.7.5 SLT members who are aware that SFRS has entered into, or proposes to enter into, a contract with an organisation in which he / she or any person connected with him / her has any pecuniary interest, direct or indirect, will declare their interest by giving notice as soon as practicable to the Business Support Team.
- 3.7.6 SFRS will maintain all records in respect of a SLT Member's Register of Interests until five years after the date they cease to be a member of the SLT.

### **3.8 Declaration of Interests (Board Members only)**

3.8.1 Board Member responsibilities in relation to ensuring transparency of their interests require each Board Member to be more specific about the interests they must declare and therefore register. Members of the Board will therefore declare their interests against the categories listed below and in line with the procedures detailed in this section:

- Category 1 – Remuneration;
- Category 2 – Related Undertakings;
- Category 3 – Contracts;
- Category 4 – Houses, Land and Buildings;

- Category 5 – Shares and Securities;
- Category 6 – Non-Financial Interests.
- Category 7 – Other Interests.

3.8.2 Board Members will declare their interests against the 7 categories using a Register of Interests Declaration Form. Any changes to their interests must be notified to the Board Support Team within 10 working days of the Board Member being made aware of the change.

3.8.3 On appointment to the Board, the Board Support Team will ensure each individual completes a Register of Interests Declaration Form not later than 10 working days after the date of their appointment. The Board Support Team will then use the completed Declaration Form to prepare an entry within the SFRS Principal Register of Interests.

3.8.4 A 'Declaration of Interests' standing agenda item will feature at the beginning of each formal Board / Committee meeting. This arrangement will allow Board Members to declare any actual or potential financial and/or non-financial conflicts of interest associated with the business for consideration on the agenda.

3.8.5 Board Members who are aware that SFRS has entered into, or proposes to enter into, a contract with an organisation in which he / she or any person connected with him / her has any pecuniary interest, direct or indirect, will declare their interest by giving notice of such fact as soon as practicable to the Board Support Team.

3.8.6 SFRS will maintain all records in respect of a Board Member's Register of Interests until five years after the date they cease to be a member of the Board.

### **3.9 Commercial Sponsorship**

- 3.9.1 As a general principle, acceptance of offers of sponsorship from commercial third parties cannot be seen to compromise procurement or other business decisions of SFRS.
- 3.9.2 All such offers must be refused, unless prior approval to accept has been received from the Head of Finance and Procurement. This includes sponsorship of SFRS charity events.
- 3.9.3 Attendance at relevant commercially sponsored conferences and courses is acceptable within the terms of [paragraph 3.9.1](#). Receipt or provision of such sponsorship will be recorded in the Register.

### **3.10 Monetary Gifts / Gratuities**

- 3.10.1 The acceptance of or giving of monetary gifts, gift cards, vouchers or gratuities of any value is not generally acceptable.
- 3.10.2 Where monies are received by SFRS this will be on behalf of an affiliated charity and all monies must be passed to the relevant Charity or organisation as soon as practicable and confirmation that the money has been transferred notified to the Head of Finance and Procurement.

### **3.11 External Third Parties**

- 3.11.1 All such bodies working or acting on behalf of SFRS must comply with the SFRS's standards with regard to Gifts, Hospitality and Interests and with the requirements of the Bribery Act 2010, and must ensure that their staff are required to comply with those standards and requirements and receive appropriate training.

3.11.2 SFRS may require a written assurance from a third party of their compliance with SFRS's standards and the requirements of the Act, including details of the anti-bribery measures that they have taken.

3.11.3 SFRS reserves the right to terminate its contractual arrangements with any third party providing services for or on behalf of SFRS with immediate effect and without compensation for any loss where there is reasonable evidence that they / their staff have committed an act of bribery. Where appropriate, SFRS will include terms in its contracts with third parties requiring compliance with SFRS's standards and with the requirements of the Bribery Act 2010.

### **3.12 Inducements**

3.12.1 Employees will refer to the Head of Finance and Procurement any overt or covert offer of any gift, benefit or hospitality or other inducement linked to them taking some action pertaining to a contract with an external third party or a prospective decision of SFRS.

### **3.13 Completing the Declaration Form**

3.13.1 Where the procedures require a member of staff to complete the [Declaration Form](#), it must be signed by the employee. Thereafter, the form must be passed by the individual to their line manager for approval and signature. After being signed off by the Line Manager, it must be submitted electronically to the Compliance Section who will acknowledge and retain the form in electronic format.

3.13.2 Where the procedures require a member of the SLT or the Board to complete the Declaration Form, it must be signed by the SLT or Board member. Thereafter, the form must be submitted electronically to the Board Support Team ([SFRS.BoardSupport@firescotland.gov.uk](mailto:SFRS.BoardSupport@firescotland.gov.uk)) who will acknowledge and retain the form in electronic format. The Board Support

Team will update the SFRS Principal Register and the information published on the SFRS website.

- 3.13.3 All employees are personally responsible for making the appropriate declaration. A failure to make a gifts, hospitality or interests declaration within 10 working days, or an incomplete / misleading declaration, may be deemed to be misconduct under the [Employee Code of Conduct](#) and may result in disciplinary action.

#### **4. THE REGISTER OF GIFTS, HOSPITALITY AND INTERESTS**

- 4.1 The Head of Finance and Procurement will ensure that appropriate arrangements are in place for maintaining a [Register of Gifts and Hospitality](#). All gifts and hospitality that are declared using the procedures set out in this Policy will be recorded in the Register of Gifts and Hospitality and published on the SFRS Website. The Register of Gifts and Hospitality will be reviewed on a quarterly basis through the Corporate Board and reported to the Audit and Risk Assurance Committee on a quarterly basis.
- 4.2 All interests that are declared by the SLT, using the procedures set out in [section 3.7](#), will be recorded in the SFRS Principal Register of Interests and published on the SFRS Website. The SFRS Principal Register of Interests will be reviewed on a quarterly basis.
- 4.3 All interests that are declared by the Board, using the procedures set out in [section 3.8](#), will be recorded in the SFRS Principal Register of Interests and published on the SFRS Website. The SFRS Principal Register of Interests will be reviewed on a quarterly basis.
- 4.4 The Board and Business Support Teams will ensure an up-to-date hard copy of the SFRS Principal Register of Interests is made available for public inspection at SFRS HQ.

## **5. MONITORING AND REPORTING**

- 5.1 The Director of Finance and Contractual Services will be responsible for submitting a report on a quarterly basis to the Corporate Board and the Audit and Risk Assurance Committee detailing the declarations and any specific declarations where further investigations were undertaken, as required by the Policy.
- 5.2 Declarations received concerning a supplier not on the contracts register and where the value of spend is above £4000 will be referred to Procurement for additional guidance. Where declarations are received concerning common spend items and where value is less than £4000 discussions will be held with Procurement to identify whether a contract for these items is in place.
- 5.3 Where the value of a single or multiple declaration(s) exceeds £500, above or below £50 threshold, further information will be requested from the declaring individual and their line Manager.
- 5.4 Repeated offers from a supplier or repeated offers relating to the same individual will be identified and further information requested from the declaring individual and their line manager.
- 5.5 A quarterly report will be provided to each Directorate, identifying relevant declarations made over the period.

## 6. ASSOCIATED DOCUMENTS / REFERENCES

[Code of Conduct for Board Members of the SFRS](#)

[Code of Conduct for SFRS Employees](#)

[Disciplinary Policy and Procedure](#)

[Financial Regulations](#)

[Gifts, Hospitality and Interests Declaration Form](#)

[Gifts, Hospitality and Interests Register](#)

[Scheme of Delegations](#)

[Standing Orders for the Regulation of Contracts](#)

[CIPFA / IFAC International Framework for Good Governance in the Public Sector](#)

[Scottish Public Finance Manual](#)

[Bribery Act 2010](#)

[Ethical Standards in Public Life etc. \(Scotland\) Act 2000](#)



## APPENDIX A – LEGAL FRAMEWORK

The Bribery Act 2010 ('the Act'), which repeals previous corruption legislation, has introduced the offences of offering and/or receiving a bribe. It also places specific responsibility on organisations to have in place sufficient and adequate procedures to prevent bribery and corruption taking place.

The legislation refers to 'commercial organisations', which has been deemed to cover all organisations, whether private or public, which engage in commercial activities, e.g. procurement.

Under the Act, bribery is broadly defined as giving or receiving a 'financial or other advantage' in connection with the 'improper performance' of a position of trust, or a function that is expected to be performed impartially or in good faith. Bribery does not have to involve cash or an actual payment exchanging hands and can take many forms, such as a gift, lavish hospitality/entertainment, political / charitable donations and publicity.

The timing of the financial or other advantage does not matter. It is still considered to be a bribe, even if it is given or paid after the event. Individuals may be liable, even if they unwittingly give or receive a bribe. Liability can also be attributed if a bribe is offered or promised (or agreed to); it does not have to be actually given or received. The employer does not need to actually receive any advantage from the offer or payment of the bribe.

The Bribery Act creates the offences of 'active' and 'passive' bribery and also makes it possible for organisations to be prosecuted for failing to prevent bribery:

- **Active Bribery:** This offence involves the offering, promising or giving of a financial or other advantage where the initiator intends the advantage to bring about the improper performance by another person

of a relevant function or activity, or intends that the advantage will reward such improper activity.

- **Passive Bribery:** This offence involves the requesting, agreeing to receive or accepting of a financial or other advantage by an individual in return for improper performance.
- **Failure of a commercial organisation to prevent bribery by an associated person:** A commercial organisation is liable to prosecution if a person associated with it bribes another person intending to obtain or retain business or an advantage in the conduct of that organisation. The definition of 'associated person' is detailed in the Bribery Act. It covers those who perform services for, or on behalf of, an organisation such as, for example, employees, agents and subsidiaries. The capacity in which the person performs the services does not matter. There is a presumption that employees will be associated persons of the employer. However, others working for SFRS, such as consultants, agency workers and volunteers will also be associated persons for the purpose of the Bribery Act.

SFRS is, therefore, potentially responsible and liable for the actions of a wide range of individuals, some of whom it may have minimal control over as a result of the offences created under the Bribery Act 2010. In addition, individuals can also be prosecuted for accepting bribes or offering bribes. The Bribery Act does offer a defence to the actions of an 'associated person', if an organisation can show that it had in place 'adequate anti-bribery policies and procedures' at the time of the offence. What is 'adequate' is not defined in the Act but has been covered in guidance issued relevant to the Act and will depend on the risks, nature, size and complexity of the business in question. Such guidance has been accounted for in the development of this Policy.

The consequences of a breach of the Bribery Act are severe. Individuals can potentially face up to ten years' imprisonment and commercial organisations can be fined an unlimited amount and prevented from tendering for public contracts.

## **APPENDIX B – DEFINITIONS**

**Gift:** is defined for the purposes of this Policy, as ‘any item, cash, goods or service which is offered for personal benefit at no cost, or at a cost that is less than its commercial value’.

**Hospitality:** is defined, for the purposes of this Policy, as any generous or material welcome or reception that is more than an incidental kind, i.e. more than a beverage or light refreshment and includes the offer of any free meals, excursions, entertainment, flights and/or accommodation.

**Gratuity:** is defined as a gift of money.

**Conflict of Interest:** is any situation where an individual has a competing professional or personal interest and is in a position, whether actual or perceived, to exploit their professional or official capacity within SFRS for the own personal benefit, e.g. employee who is a director / owner of a company which supplies goods/services to SFRS. Interests should be declared on an annual recurring basis where the Interest is still valid.

**SFRS Principal Register of Interests:** is a published document containing all current and relevant declarations of interest for SLT and Board Members. Under the Ethical Standards in Public Life (Scotland) Act 2000, the SFRS has a duty to set up, maintain and make available for public inspection a register of interests of their Board members. Equally, it is noted as best practice and good governance for Executive Directors (SLT) to follow the requirements of this Act.

## APPENDIX C – GUIDING CRITERIA AND EXAMPLES

A list of examples of Gifts and Hospitality that would normally be considered as acceptable / unacceptable list set out below. This is a broad guide only, as each case needs to be considered on its own merits, taking account of the nature of the relationship with the other party and the value of the hospitality.

<b>Gifts</b>	
<b>Acceptable</b>	<b>Unacceptable</b>
<p>Low intrinsic value, e.g.:</p> <ul style="list-style-type: none"> <li>• Pocket Diary</li> <li>• Calendar or other stationery</li> <li>• Calculator</li> <li>• Key ring</li> <li>• Minor promotional items</li> <li>• Paperweight</li> <li>• Decorative items (wall plaque)</li> <li>• Box of chocolates</li> <li>• Flowers</li> </ul> <ul style="list-style-type: none"> <li>• Official gift which bears the donor’s name or insignia, the presentation of which was ceremonial in nature and which is to be retained in the offices of SFRS</li> <li>• Low value gifts (below £50) between other Emergency Services / Partner Organisations</li> </ul>	<p>All other gifts, e.g.:</p> <ul style="list-style-type: none"> <li>• Gift vouchers (other than through SFRS Reward / Recognition Schemes)</li> <li>• Membership / subscription to an organisation, such a sports / other club</li> <li>• Tickets to sporting or social / leisure event</li> <li>• Holidays or holiday travel</li> <li>• Goods / services at trade / discount prices (other than discounts negotiated by SFRS on behalf of staff)</li> <li>• “Gifts in kind”, such as professional expertise which would normally incur a fee</li> <li>• Repeated offers of gifts from the same person / organisation, even where the value on each occasion is less than £50</li> <li>• Gifts from individuals / organisations tendering for work or</li> </ul>

	<p>where a procurement process is imminent or has just been completed</p> <ul style="list-style-type: none"> <li>• Receipt of payment from external organisation for work undertaken in</li> <li>• an individual's official capacity as employee of SFRS</li> </ul>
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<b>Hospitality</b>	
<b>Acceptable</b>	<b>Unacceptable</b>
<ul style="list-style-type: none"> <li>• Refreshments freely available to all persons attending an event</li> <li>• Working lunches and dinners which form part of meetings, training and similar events</li> <li>• Attendance at events where the individual is in attendance in their capacity as an official representative of SFRS</li> <li>• Attendance at formal functions as a representative of the SFRS; a formal function is an event promoted by an organisation, usually ceremonial in nature, for which an official invitation is issued and accepted on behalf of the SFRS</li> </ul>	<ul style="list-style-type: none"> <li>• Personal invitations for evenings out with representatives from a company or firm who have dealings with the SFRS or who are likely to have dealings in the future</li> <li>• Travel and accommodation</li> <li>• Use of vehicles</li> <li>• Repeated offers of hospitality from the same person / organisation even where the value on each occasion is less than £50</li> <li>• Hospitality from individuals / organisations tendering for work or where a procurement process is imminent or just been completed</li> </ul>