

# Conflicts of interest, gifts, prizes and hospitality

## Introduction

<p><b>When to use</b></p>	<p>This policy sets out the expected behaviours and rules that apply when you:</p> <ul style="list-style-type: none"> <li>• identify a conflict of interest</li> <li>• receive an offer of a gift, prize or hospitality.</li> </ul> <p>Apply this policy when you are:</p> <ul style="list-style-type: none"> <li>• aware that you have financial, commercial or other interests that conflict, have the potential to conflict, or could be perceived as conflicting with the responsibilities of your position or role with Fire and Emergency New Zealand</li> <li>• considering secondary employment or a role in another organisation, if your primary employment is with Fire and Emergency</li> <li>• offered a gift, prize, reward, benefit or some hospitality while you are carrying out your Fire and Emergency role.</li> </ul>
<p><b>Purpose</b></p>	<p>The aim of this policy is to ensure:</p> <ul style="list-style-type: none"> <li>• Fire and Emergency transactions and decisions are transparent and able to withstand public scrutiny, while maintaining confidence and trust in the services we provide</li> <li>• principles of fairness, integrity and impartiality are evident in all Fire and Emergency dealings</li> <li>• all personnel know what a conflict of interest is</li> <li>• conflicts of interest are managed appropriately.</li> </ul>
<p><b>Who it applies to</b></p>	<p>This policy applies to all Fire and Emergency personnel. For the purposes of this policy, the term 'personnel' includes:</p> <ul style="list-style-type: none"> <li>• Fire and Emergency permanent, fixed term and temporary employees, contractors, and volunteers</li> <li>• members of the Board or committees, including Local Advisory Committees.</li> </ul>
<p><b>Contents</b></p>	<p>This policy contains the following content:</p> <ul style="list-style-type: none"> <li>• <a href="#">What is a conflict of interest?</a></li> <li>• <a href="#">When can a conflict of interest happen?</a></li> <li>• <a href="#">Declaring conflicts of interest</a></li> <li>• <a href="#">Managing conflicts of interest</a></li> <li>• <a href="#">Gifts, prizes and hospitality</a></li> <li>• <a href="#">Definitions</a></li> <li>• <a href="#">Related information</a></li> </ul>

## What is a conflict of interest?

<p><b>Definition</b></p>	<p>A conflict of interest is where you are compromised when your personal interests or obligations conflict with the responsibilities of your role. It means that your independence, objectivity or impartiality can be questioned.</p> <p>A conflict of interest can be either positive or negative. You could be seen to favour or benefit someone, or be against them or disadvantage them.</p> <p>Any situation where there is an opportunity for you or an organisation you are connected with to gain an advantage or benefit could be a conflict of interest. This does not necessarily have to be a financial benefit.</p> <p><b>Note:</b> Conflicts of interest are not wrong in themselves, but they should be properly identified and effectively and transparently managed. When a conflict of interest has been ignored, improperly acted on or influenced actions or decision-making, the conduct (not the conflict itself) can be seen as misconduct, abuse of office or even corruption.</p>								
<p><b>Types of conflict</b></p>	<p>A conflict of interest can be any of the following:</p> <table border="1" data-bbox="411 864 1425 1155"> <thead> <tr> <th>Type</th> <th>Definition</th> </tr> </thead> <tbody> <tr> <td>Actual</td> <td>Where the conflict already exists.</td> </tr> <tr> <td>Potential</td> <td>Where the conflict is about to happen or could happen.</td> </tr> <tr> <td>Perceived</td> <td>Where other people may think that a person has been compromised or could be compromised in the future.</td> </tr> </tbody> </table> <p>A poorly managed perceived conflict of interest can be just as damaging as a poorly managed actual conflict of interest.</p> <p>You need to consider how an objective observer, who may not have all the information or background, could reasonably see that situation.</p>	Type	Definition	Actual	Where the conflict already exists.	Potential	Where the conflict is about to happen or could happen.	Perceived	Where other people may think that a person has been compromised or could be compromised in the future.
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<p><b>Political neutrality</b></p>	<p>You must maintain the political neutrality required for Fire and Emergency to work with current and future governments. This means you must:</p> <ul style="list-style-type: none"> <li>• carry out the functions of Fire and Emergency unaffected by your personal beliefs</li> <li>• support Fire and Emergency to provide robust and unbiased advice</li> <li>• respect the authority of the government of the day.</li> </ul>								
<p><b>Public duty to serve the public interest</b></p>	<p>The ‘public interest’ is the collective interest of the entire community. All Fire and Emergency personnel have a public duty to put the public interest above their personal or private interests when carrying out their role.</p>								

## When can a conflict of interest happen?

<p><b>When conflicts arise</b></p>	<p>A conflict of interest can arise in a number of ways: through a relationship, an activity or strong personal views. For example, a person could be compromised if, in carrying out their work duties, they're required to deal with:</p> <ul style="list-style-type: none"> <li>• a relative or close personal friend</li> <li>• an organisation, club, society or association of which they're a member</li> <li>• a person who's their community or church leader</li> <li>• a person or organisation:             <ul style="list-style-type: none"> <li>○ to which they have a professional or legal obligation</li> <li>○ with which they have a business interest or own property</li> <li>○ to whom they owe money</li> <li>○ for whom they've previously worked, or currently work (secondary employment).</li> </ul> </li> </ul> <p>It might be something you are actively involved in, or something you have no control over. It might arise from a long-standing state of affairs, or something that has just happened.</p>
<p><b>Close personal relationships</b></p>	<p>There is a potential conflict of interest if you work with someone who has a close personal relationship with you (i.e. a relative or close personal friend) and:</p> <ul style="list-style-type: none"> <li>• there is a management line reporting relationship between you</li> <li>• the relationship has the potential, or may reasonably be perceived as having the potential, to compromise either person's ability to discharge their duties effectively and impartially.</li> </ul> <p>See <a href="#">Definitions</a> below for what constitutes a close personal relationship.</p>
<p><b>Close personal relationships in volunteer brigades</b></p>	<p>It is recognised that members of volunteer fire brigades often have close personal relationships with other members of their brigade. A declaration is not required.</p> <p>However, a robust process must be followed where a conflict of interest arises between members with close personal relationships when dealing with:</p> <ul style="list-style-type: none"> <li>• procurement</li> <li>• performance reviews or disciplinary issues</li> <li>• recognition or promotions.</li> </ul> <p>In these instances, the conflict of interest must be managed appropriately.</p>

<p><b>Business or other interests</b></p>	<p>You have an obligation to disclose any business or other interests that you have, will have, or propose to have, which could cause a conflict of interest. These interests could be professional, personal, commercial or charitable.</p> <p>For example, when you or someone you have a close personal relationship with has a direct connection with a person or organisation which:</p> <ul style="list-style-type: none"> <li>• stands to gain financially from any Fire and Emergency business dealings, programmes or services</li> <li>• may provide services to Fire and Emergency.</li> </ul> <p>A direct connection means that you or someone you have a close personal relationship with could be the owner, director, partner, licensee, consultant, shareholder, or receive a salary or commission from the person or organisation.</p>
<p><b>Donations</b></p>	<p>Donations made to a volunteer brigade may be accepted providing they are:</p> <ul style="list-style-type: none"> <li>• made without condition or the expectation of benefit to the donor</li> <li>• to the benefit of the entire brigade</li> <li>• made by a donor who is not a current or potential supplier of goods or services to the brigade.</li> </ul> <p><b>Note:</b> A gift of cash made for the benefit of a volunteer brigade must be treated as a donation.</p> <p>The <a href="#">Capital expenditure and donated assets</a> policy applies to donations of assets.</p> <p>If there is any doubt about the appropriateness of accepting a donation consult your manager or leader.</p>
<p><b>Conflict of interest examples</b></p>	<p>For examples of situations that could create a conflict of interest, see: <a href="#">Examples of conflicts of interest</a>.</p>

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## Declaring conflicts of interest

<p><b>Personal responsibility</b></p>	<p>It is your personal responsibility to consider your own situation regarding potential, perceived or actual conflicts of interest and to declare these promptly, when needed.</p> <p>If you are unsure whether a situation could be considered a conflict of interest, you should discuss it with your manager (or their manager if the potential conflict of interest involves your manager). Internal Audit can also give advice about whether the situation could be a conflict of interest.</p>
<p><b>Declaration</b></p>	<p>If there is any matter which is, or could be considered to be, a conflict of interest with your role in Fire and Emergency, you must tell your manager (or their manager if your manager is involved with the conflict), as soon as possible.</p> <p>You and your manager must complete a <i>Conflict of interest declaration</i> and forward it to the National Manager Assurance and Risk. If the conflict involves your manager, then their manager must complete the declaration.</p> <p>See procedure: <a href="#">Report and manage conflict of interest</a>.</p> <p><b>Note:</b> Close personal relationships in volunteer brigades do not need to be declared. However, they must be managed appropriately – see ‘Close personal relationship in volunteer brigades’ in this document. Relevant internal processes must also be followed, for example the ‘Procurement process’ as outlined below.</p>
<p><b>Procurement process</b></p>	<p>If you are taking an active part in a tender evaluation or any decision-making process about awarding contracts, you must first complete a separate conflict of interest declaration/confidentiality agreement. This includes:</p> <ul style="list-style-type: none"> <li>• all members of the procurement team</li> <li>• all members of the evaluation panel</li> <li>• any consultant asked to advise the team</li> <li>• anyone involved in making a recommendation</li> <li>• anyone involved in approving a recommendation or making an important decision</li> <li>• anyone making a financial approval for the procurement.</li> </ul> <p>The declaration requires you to identify any actual, perceived or potential conflicts of interest. If you have none, you can take part in the procurement process.</p> <p>The declaration also needs to be revisited regularly and checked once the supplier has been chosen. Everyone who has signed one needs to check whether they have a conflict of interest in relation to the supplier or any of the named personnel in the supplier’s tender.</p> <p>For more information, see: The Portal &gt; How do I &gt; Purchase, contracts and claims &gt; Procure goods or services &gt; <a href="#">Procurement policy</a>.</p>

<p><b>Members of committees or the Board</b></p>	<p>Members of the Audit &amp; Risk Committee, a Local Advisory Committee, or the Board must fill out the <i>Committee or Board conflict of interest declaration</i>:</p> <ul style="list-style-type: none"> <li>• when they are appointed to the Board or committee</li> <li>• at a regular period determined by the Board</li> <li>• if the member’s interests change.</li> </ul> <p>The declaration must be forwarded to the Secretariat of the committee or Board.</p> <p>At the start of every meeting of the committee or Board, the Chair of the committee or Board must ask members to declare any conflicts of interest arising from the papers to be discussed. These will be recorded in the minutes, including how they will be managed.</p>
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## Managing conflicts of interest

<p><b>Careful management needed</b></p>	<p>While conflicts of interest should be avoided wherever possible, their existence does not necessarily mean that someone has done something wrong. It’s how they’re managed that counts.</p> <p>Conflicts of interest should be identified and managed appropriately with a clear process that is transparent and can withstand scrutiny.</p> <p>A conflict of interest that’s not properly managed could seriously undermine the organisation’s integrity and lead to complaints, challenges and, in some cases, Fire and Emergency’s decisions being overturned.</p>
<p><b>Deciding on action</b></p>	<p>Managers are responsible for making any necessary inquiries to determine the nature and degree of the conflict, and deciding on the best course of action. You and your manager must explain on the <i>Conflict of interest declaration</i> how the conflict will be managed.</p> <p>Any conflict of interest must be registered before the conflict can be resolved. See procedure: <a href="#">Report and manage conflict of interest</a>.</p> <p>Many decisions about conflicts of interest will not be clear-cut. Managers should be guided by the principles of integrity, honesty, transparency, openness, independence, good faith and service to the public.</p>
<p><b>Considerations</b></p>	<p>The test of whether a disclosed interest amounts to a conflict is if the other interest creates, or could create, or be perceived to create, an incentive for you to act in a way that may not be in the best interests of Fire and Emergency or that means you might not bring an impartial mind to decisions you are required to make in your role for Fire and Emergency.</p> <p>In making this judgement, managers will consider the:</p> <ul style="list-style-type: none"> <li>• seriousness – the degree of the conflict of interest</li> <li>• directness – how closely the interests are related or how close the relationship is</li> <li>• significance – how large the effect of one interest is on the other, how much influence over decision-making you have, or how senior you are.</li> </ul>

<p><b>Management options</b></p>	<p>The options for managing a conflict of interest include:</p> <table border="1" data-bbox="411 264 1426 757"> <thead> <tr> <th data-bbox="411 264 592 327">Option</th> <th data-bbox="592 264 1426 327">Definition</th> </tr> </thead> <tbody> <tr> <td data-bbox="411 327 592 394">Restricting</td> <td data-bbox="592 327 1426 394">Imposing restrictions on your further involvement in the situation.</td> </tr> <tr> <td data-bbox="411 394 592 490">Recruiting</td> <td data-bbox="592 394 1426 490">Engaging an independent third party to oversee all or part of the process and verify its integrity.</td> </tr> <tr> <td data-bbox="411 490 592 557">Removing</td> <td data-bbox="592 490 1426 557">Removing you completely from the situation.</td> </tr> <tr> <td data-bbox="411 557 592 624">Relinquishing</td> <td data-bbox="592 557 1426 624">Giving up the private interest that created the conflict.</td> </tr> <tr> <td data-bbox="411 624 592 757">Resigning</td> <td data-bbox="592 624 1426 757">Resigning your position with Fire and Emergency. <b>Note:</b> This should only be considered where the conflict of interest can't be resolved in any other workable way.</td> </tr> </tbody> </table> <p>No matter which option is used to resolve a conflict of interest, it must be managed transparently so that it can withstand scrutiny.</p>	Option	Definition	Restricting	Imposing restrictions on your further involvement in the situation.	Recruiting	Engaging an independent third party to oversee all or part of the process and verify its integrity.	Removing	Removing you completely from the situation.	Relinquishing	Giving up the private interest that created the conflict.	Resigning	Resigning your position with Fire and Emergency. <b>Note:</b> This should only be considered where the conflict of interest can't be resolved in any other workable way.
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<p><b>Close personal relationships in employment</b></p>	<p>Where there is a potential conflict of interest in an employment situation because of a close personal relationship, you and your manager must describe on the <i>Conflict of interest declaration</i> how this will be managed.</p> <p>For example, you will not take part in the other person's:</p> <ul style="list-style-type: none"> <li>• performance reviews or disciplinary issues</li> <li>• future appointments or promotions</li> <li>• remuneration and expense claim approvals</li> <li>• training and overtime approvals.</li> </ul> <p>For further information, see guideline: <a href="#">Appointing interview panel</a> and processes:</p> <ul style="list-style-type: none"> <li>• <a href="#">Recruit employee for permanent position</a></li> <li>• <a href="#">Recruit for fixed-term, secondment, acting up, casual or contractor position</a></li> <li>• <a href="#">Manage employee performance and development.</a></li> </ul>												
<p><b>Members of committees or the Board</b></p>	<p>If you are a member of a committee of the Board including the Audit &amp; Risk Committee or a Local Advisory Committee, or of the Board, and you have declared a conflict of interest, you can only participate in any discussion on the topic with the agreement of all the other members present. If you don't have everyone's agreement, you must either refrain from participating or leave the room.</p> <p>If you are the Chair and you are aware of a real or potential conflict of interest involving one or more members, you must take whatever steps are necessary to ensure that the conflict is managed in an appropriate manner.</p> <p>If you are an individual committee member aware of a real or potential conflict of interest of another member, you are responsible for bringing this to the committee's attention.</p>												

## Gifts, prizes and hospitality

<b>Representing the organisation</b>	<p>Gifts, prizes or hospitality offered to you while you are carrying out your Fire and Emergency role are given to you as a representative of Fire and Emergency, so you need to reflect on whether it is appropriate to accept them. In the case of gifts Fire and Emergency strongly discourages acceptance in all cases. With hospitality, there are guidelines as to best practice, and these can be seen on the State Services Commission’s website at <a href="http://www.ssc.govt.nz/ce-expenses-disclosure">www.ssc.govt.nz/ce-expenses-disclosure</a>. In all cases strong discretion must be used.</p> <p><b>Note:</b> A gift given for the benefit of an entire volunteer brigade is classified as a donation and must be treated as such.</p>
<b>Business relationships</b>	<p>As part of your role, you may form business relationships with external organisations, suppliers or contractors. It could be considered a conflict of interest if you are offered and you accept gifts, hospitality, prizes or other rewards or benefits resulting from:</p> <ul style="list-style-type: none"> <li>• purchases made on behalf of Fire and Emergency</li> <li>• your position, influence or responsibilities with Fire and Emergency.</li> </ul> <p>Think about how accepting the gift, prize or hospitality will affect your relationship with Fire and Emergency, personnel and your community.</p>
<b>Procurement</b>	<p>There are specific rules for accepting gifts or hospitality during a tender process or any decision-making process about awarding contracts. For further information see: The portal &gt; How do I &gt; Purchasing, contracts and claims &gt; Procure goods or services &gt; <a href="#">Procurement policy</a>.</p>
<b>Hospitality</b>	<p>Hospitality should have a clear business purpose. It should not just be for your personal enjoyment, including your family or other people you have a close personal relationship with.</p> <p>Examples of acceptable business purposes include building or managing client relationships, industry networking, and attending training events such as seminars run by suppliers.</p> <p>You must not put yourself in a position where others might think you have been influenced in making a business decision because of accepting hospitality.</p>
<b>Seeking permission</b>	<p>Generally, if Fire and Emergency personnel are receiving hospitality, e.g. you are invited to attend an event, dinner or networking function by a current or potential supplier of goods or services to Fire and Emergency, you must seek permission from your manager before accepting. This applies both when you are in New Zealand or overseas.</p> <p>If it is not practicable to seek permission beforehand, you must bring it to your manager’s attention as soon as possible after the event and follow the procedure: <a href="#">Report and manage gift, prize or hospitality</a>.</p>
<b>Deciding whether to accept</b>	<p>For help in deciding whether to accept gifts, prizes or hospitality, see procedure: <a href="#">Report and manage gift, prize or hospitality</a>. When it is not easy to decide between what is and what isn’t acceptable in terms of gifts or hospitality, you must seek advice from your manager.</p>

<p><b>Reporting gifts, prizes or hospitality</b></p>	<p>You must report all offers of gifts, prizes and hospitality over \$50 in value within five business days of hearing about the win, or receiving the offer of the gift or hospitality. You may apply to keep the gift or prize or accept the hospitality, as outlined in procedure: <a href="#">Report and manage gift, prize or hospitality</a>.</p>								
<p><b>Potential conflict of interest</b></p>	<p>If you feel that any offer could be seen as a potential or perceived conflict of interest, you must also fill out a <i>Conflict of interest declaration</i>. See procedure: <a href="#">Report and manage conflict of interest</a>.</p>								
<p><b>Approval criteria</b></p>	<p>When deciding on the appropriateness of gift, prize or hospitality, managers must take into account your position or influence within Fire and Emergency and whether:</p> <ul style="list-style-type: none"> <li>• Fire and Emergency is in a tender situation, or other procurement or contracting situation, and accepting the gift, prize or hospitality could be seen as influencing the decision</li> <li>• you, Fire and Emergency, the Board or committee could be compromised, or be perceived to be compromised, by your keeping the gift or prize, or accepting the hospitality.</li> </ul>								
<p><b>Considerations</b></p>	<p>It is very unlikely that you will be allowed to keep the gift or prize or accept the hospitality.</p>								
<p><b>Approval levels</b></p>	<p>Use the table below to determine who can approve gifts, prizes and hospitality.</p> <table border="1" data-bbox="411 1021 1426 1518"> <thead> <tr> <th data-bbox="411 1021 935 1120">Situation<sup>1</sup></th> <th data-bbox="935 1021 1426 1120">Person making decision to accept or decline</th> </tr> </thead> <tbody> <tr> <td data-bbox="411 1120 935 1290">Fire and Emergency personnel receive an offer of a gift, prize or offer of hospitality</td> <td data-bbox="935 1120 1426 1290">Chief Executive <b>Note:</b> If the Chief Executive is not available then the DCE Finance and Business Operations.</td> </tr> <tr> <td data-bbox="411 1290 935 1422">The Chief Executive or members of the Board receive an offer of a gift, prize or offer of hospitality</td> <td data-bbox="935 1290 1426 1422">Chair of the Board</td> </tr> <tr> <td data-bbox="411 1422 935 1518">The Chair of the Board receives an offer of a gift, prize or offer of hospitality</td> <td data-bbox="935 1422 1426 1518">Chair of the Audit &amp; Risk Committee of the Board.</td> </tr> </tbody> </table>	Situation <sup>1</sup>	Person making decision to accept or decline	Fire and Emergency personnel receive an offer of a gift, prize or offer of hospitality	Chief Executive <b>Note:</b> If the Chief Executive is not available then the DCE Finance and Business Operations.	The Chief Executive or members of the Board receive an offer of a gift, prize or offer of hospitality	Chair of the Board	The Chair of the Board receives an offer of a gift, prize or offer of hospitality	Chair of the Audit & Risk Committee of the Board.
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<p><b>Registers</b></p>	<p>The National Manager Assurance and Risk must enter the details of all:</p> <ul style="list-style-type: none"> <li>• conflicts of interest in the <i>Conflict of interest register</i></li> <li>• any offers of gifts, prizes and hospitality, including when they are declined, in the <i>Gift register</i>.</li> </ul>								

<sup>1</sup> Please note that Fire and Emergency’s position is that offer of gifts should be declined where this is possible to do without causing offence.

## Definitions

<b>Close personal relationship</b>	A relative or close friend. This includes children, parents, uncles, aunts, cousins, nieces and nephews. It also includes a spouse, partner by marriage or civil union, being in a relationship in the nature of a marriage or civil union, or a long or short-term intimate relationship.
<b>Disclosure</b>	Recording the conflict of interest in the <i>Conflict of interest register</i> or recording the prize, gift, reward, benefit or hospitality in the <i>Gift register</i> .
<b>Gift</b>	Any article, sum of money, provision of a service or invitation to an event at no cost to Fire and Emergency personnel, whether or not as an inducement or bribe, by any individual or business.  <b>Note:</b> A gift given for the benefit of an entire volunteer brigade is classified as a donation and must be treated as such.
<b>Hospitality</b>	Receiving food, drink or accommodation as a guest, e.g. at a function or event.

## Related information

<b>Topics</b>	<p>Refer to these intranet topics to help you apply and comply with this policy:</p> <ul style="list-style-type: none"> <li>• <a href="#">Report and manage a conflict of interest</a></li> <li>• <a href="#">Report and manage gift, prize or hospitality</a></li> <li>• <a href="#">Recruit employee for permanent position</a></li> <li>• <a href="#">Recruit for fixed-term, secondment, acting up, casual or contractor position</a></li> <li>• <a href="#">Procure goods or services</a></li> <li>• <a href="#">Make protected disclosure about serious wrongdoing</a></li> <li>• <a href="#">Manage employee performance and development</a></li> <li>• <a href="#">Report and investigate alleged misconduct</a></li> </ul>
<b>Guidelines</b>	<ul style="list-style-type: none"> <li>• <a href="#">Appointing interview panel</a></li> <li>• Office of the Auditor General good practice guide <a href="#">Managing conflicts of interest: Guidance for public entities</a></li> <li>• Ministry of Business, Innovation &amp; Employment quick guide: <a href="#">Conflicts of interest</a></li> <li>• State Services Commission <a href="#">Walking the Line: Managing Conflicts of Interest – resource kit</a></li> <li>• State Services Commission Code of Conduct for the State Services, <a href="#">Understanding the Code of Conduct – Guidance for State Servants</a></li> </ul>

<b>Policies</b>	<p>Related policies:</p> <ul style="list-style-type: none"> <li>• <a href="#">Sensitive business expenditure</a></li> <li>• <a href="#">Capital expenditure and donated assets</a></li> <li>• <a href="#">Procurement policy</a></li> <li>• <a href="#">Recruitment and transfers</a></li> <li>• <a href="#">Standards of conduct</a></li> </ul>
<b>Legislation</b>	<p>We must comply with legislation, including the following:</p> <ul style="list-style-type: none"> <li>• <a href="#">Sections 62-72</a> of the Crown Entities Act 2004</li> <li>• <a href="#">Section 57</a> of the State Sector Act 1988</li> </ul>

### Document information

<b>Owner</b>	Deputy Chief Executive Finance and Business Operations
<b>Last reviewed</b>	8 May 2018
<b>Review period</b>	Every second year

### Record of amendment

Date	Brief description of amendment
September 2015	This policy replaces the following policies: Conflict of interest (POLFA8.1), Gifts and prizes (POLFA8.4)
1 July 2017	This policy was reviewed as part of the implementation of the Fire and Emergency New Zealand Act 2017. No substantive amendments were considered necessary before 1 July 2017 therefore no changes were made to the content. Any outdated references and links will be updated when the policy is reviewed.
8 May 2018	This policy was reviewed and outdated references and links were updated. Reworded to better reflect requirements for committees and volunteer personnel.
1 July 2019	Outdated organisational leadership team job titles and branch names updated.
1 June 2020	Ownership changed from DCE Office of the Chief Executive to DCE Finance and Business Operations. Fire force terminology removed. Over \$50 threshold for reporting gifts, prizes and hospitality added to align with other content.
2 September 2022	Removed link to retired Procurement manual with link to Procurement policy.
October 2022	Updated Business expenditure policy to Sensitive business expenditure policy.
December 2022	Updated references to Internal Audit to Assurance and risk form org structure changes. Not reviewed, no other changes