AUDIT COMMITTEE REPORT

BORDERS COLLEGE REGIONAL BOARD

Subject: Register of Gifts or Hospitality update.	**Purpose:** **For Approval** ☐ **For Discussion** ☐ **For Information** ☒
Prepared by: Kirsty Robb, Vice Principal – Finance and Corporate Services	**Date of Committee: 5 October 2023**

Purpose:

The Committee to note the update to the Register of Gifts.

Executive Summary:

The Audit Committee provides assurance to the Board that "appropriate measures" are in place for a key number of governance and control activities. This includes the governance and oversight of the Register of Gifts which is maintained in accordance with the Financial Regulations.

The Financial Regulations and the Anti-Bribery policy require any gifts or hospitality of value, in excess of £20, to be approved by either the Principal or Vice Principal and recorded in the register. The register will soon be held in Halo.

The Terms of Reference for the Audit Committee require any updates to the Register of Gifts to be reported to the Audit Committee and is a standing item on the Committee agenda plan.

Key items

The table below details additions to the Register of Gifts during the period 30 April to 31 August 2023. All gifts accepted have been authorised in accordance with the approved procedures.

Date	Staff member	Company	Gift/Event	Value	Authorised by
Aug 23	Pete Smith	BT	1 Murrayfield rugby tickets	£150	Ray McCowan
Feb 23	Cameron Reith	BT	1 Murrayfield rugby tickets (without hospitality)	£150	Jane Grant

The revised Policies approved at the Committee on 11 May 2023 are available on the Colleges website and all staff have been advised to ensure they have read the policies and are adhering to them. This message was reinforced at the Principals Welcome Back address on 15 August.

The attached procedure note has also been written to sit alongside the policy and the Halo system is currently being tested to allow all gifts etc to be recorded and monitored. Once Halo testing is complete an all staff email will be circulated announcing the launch and reminding all staff of the policy requirements. The

use of Halo for recording will allow for improved reporting, monitoring and transparency. **Questions that Members should ask themselves when reading the paper:** Does the report give any concerns to the members that the Financial Regulations have not been adhered for gifts and hospitality?	
Linked to Strategic Ambition(s): **Take a leading role in enabling an inclusive, resilient and sustainable Scotland** Choose an item. **Performance Measures:** An Agile & Creative Staff Body Choose an item.	
Linked to Strategic Risk Register: 4b - Governance Choose an item.	
Recommendation: The Committee to note the additions made to the Register of Gifts during the reporting period.	
Previous Committee Approvals:	
For publication ☒	**Not for publication** ☐ **If not, why not?**

Procedure for Donations, Gifts, Hospitality & Sponsorship

The Anti Bribery Policy details the Colleges policy for the giving and accepting donations, gifts, hospitality and sponsorship. The policy can be found by clicking here. This policy applies to all College employees.

The procedure below should be followed to ensure the policy is adhered to. The giving and accepting of gifts is allowed if the following requirements are met:

(a) It is not made with the intention of influencing a party to obtain or retain business or a business advantage, or reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits
(b) It is given or received in the College's name
(c) It does not include cash or a cash equivalent (such as gift vouchers)
(b) It is appropriate in the circumstance, taking account of the reason for the gift, its timing and value.
(e) It is given openly, not secretly
(f) It complies with any applicable local law.

The policy allows, reasonable and appropriate hospitality or entertainment given to or received from third parties, for purposes of:

(a) Establishing or maintaining good business relationships;

(b) Improving or maintaining our image or reputation; or

(c) Marketing or presenting our products and/or services effectively

Consideration should be given to who is the most appropriate individual or department to participate. This will be dependent on the nature of the offer and it may be appropriate to pass to others who will gain more benefit for the College from the development of the business relationship or if more relevant to the department's activities. As a guide: -

- Where the purpose is the development of a strategic partnership or alliance, or the whole College will benefit, then it is likely that the most appropriate attendee is a senior manager.
- Where the purpose is the development of more specific business relationship, or that a single department will benefit, then it is likely that the most appropriate attendee is a middle manager or relevant staff member.

All personal or corporate gifts over the value of £20, which will not be utilised for curriculum delivery, should be handed into the Executive office. The SLT will then agree the most approportionate utilization of the gifts.

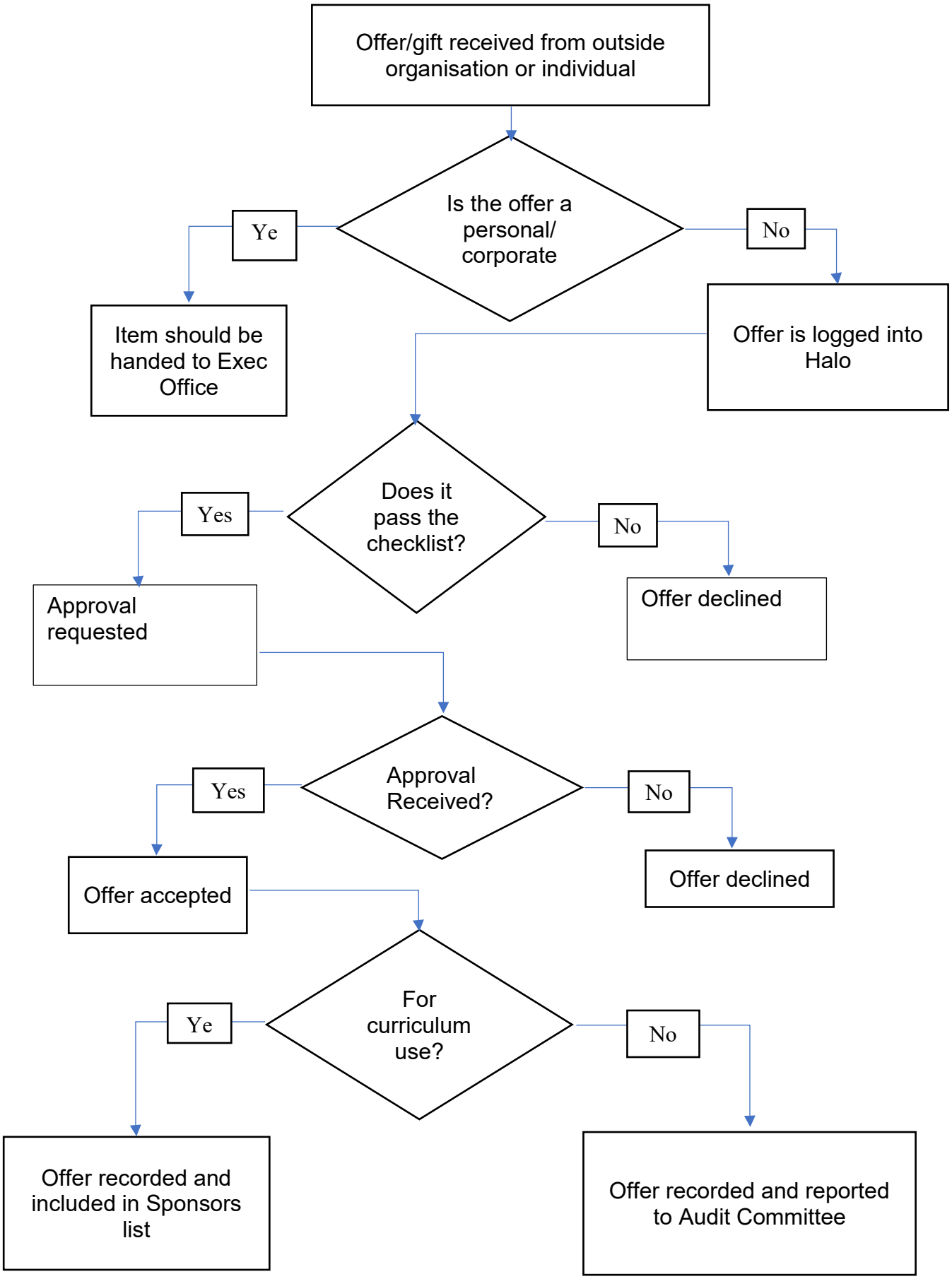
All donations, gifts, hospitality (over £20) and sponsorship should be logged via Halo and no offers should be accepted without the approval of the Principal or Vice Principal – Finance & Corporate Services. Offers to the Vice Principal – Finance & Corporate Services will require approval of the Principal and offers to the Principal will require approval from Chair of the Board. The Executive will monitor the frequency and number of

offers made to individuals and from companies. This will include both accepted and declined. All gifts offered will be reported to the Audit Committee.

The lists above should be used as the checklist for approves to consider prior to giving or declining approval.

The flow chart in Appendix 1 details the procedure for all offers.

Appendix 1


Offer/gift received from outside organisation or individual
Is the offer a personal/ corporate
Ye
No
Item should be handed to Exec Office
Offer is logged into Halo
Does it pass the checklist?
Yes
No
Approval requested
Offer declined
Approval Received?
Yes
No
Offer accepted
Offer declined
For curriculum use?
Ye
No
Offer recorded and included in Sponsors list
Offer recorded and reported to Audit Committee