



Hospitality and Entertainment Policy

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The provision of hospitality and entertainment ('H&E') can result in significant benefits to The Lir Academy and it is appropriate and necessary in particular circumstances.

In line with best practice, The Lir seeks to manage these necessary expenses in an open and transparent manner to ensure value for money and safeguard the use of public funds.

This policy encapsulates in a more formal way The Lir's current practices and procedures in this regard.

The purpose of this Hospitality and Entertainment Policy is to:

- Ensure consistency and transparency in relation to expenditure on H&E
- Ensure appropriateness in the provision of H&E
- Guide and protect the claimant and authoriser through the provision of broad principles and a more detailed code of conduct.

Definition For the purpose of this policy:

H&E refers to: "Meals, beverages, light refreshments and entertainment of any type provided out of all types of funds held by The Lir to anyone, be they a public servant or official, representative of a public or private body or organisation, or a private individual"

Scope of this policy:

The H&E policies and procedures apply to all individuals, including employees, students, and visitors providing hospitality or entertaining on behalf of The Lir, in Ireland or abroad, and seeking reimbursement from The Lir

H&E expenditure is underpinned by the following principles:

It must be:

- approved in advance by appropriate line manager;
- necessary and exclusively for the business of The Lir;
- of benefit to the The Lir;
- properly documented;
- managed in a consistent and cost-effective manner;
- specific enough that a third-party reviewer can understand the business purpose for which the expenditure was incurred

Claimant responsibility:

It is the responsibility of every staff member to act in a reasonable manner when entertaining on behalf of The Lir.

Employees, students, and visitors in receipt of hospitality must always take care to ensure that their actions do not leave The Lir open to questioning, potential criticism or reputational damage.

Expenditure on H&E must not be excessive and should always stand up to public scrutiny.

Responsibility of Authoriser:

Unless otherwise delegated, all H&E will be approved in advance by the Director of The Lir who is responsible for:

- ensuring the H&E policy is complied with
- authorising all H&E expense claims
- being satisfied with the necessity of the H&E expenditure

It is important that the authoriser can satisfy him/herself, and others, that the level of hospitality offered was appropriate, reasonable and not excessive.

H&E expenditure incurred by the Director of The Lir will be approved in advance by the Chair of the Board.

Claiming for H&E Expenses:

The expense claim must have all receipts attached and include the following information:

- Business purpose
- Date of the business meal or function
- Person or persons entertained and their affiliation to The Lir
- Amount

H&E expenditure limits:

H&E expenditure should be kept as low as possible, in keeping with the occasion however some events will justify a greater outlay than others and judgements on the scale of provision should be based on common sense.

It is recommended that expenditure on H&E is in line with the following limits:

Dinner: €65 per person

Formal lunch: €35 per person

Informal lunch: €15 per person

Staff Christmas Party: €30 per person

Pre-approved catered meetings: €7 per person

Casual coffee: The Lir will reimburse staff for casual coffees bought during business meetings but encourages staff to avoid the necessity where possible

Taxis: Taxis to and from functions are reimbursable only if attending for Lir business in an official capacity and other forms of transport, including public transport, are not practicable.

In the limited circumstances that H&E is in excess of the agreed rates as set out above then clear and robust evidence to support the reasons for any departure from the rates should be provided at the time of incurring the cost or claiming reimbursement. The claimant and authoriser must take full responsibility for providing this information and, by approving a claim, the authoriser is confirming that this has been provided and therefore, that the departure from the policy has been approved.

Reporting and Audit:

H&E is subject to regular audit by any of the following: Audit & Finance Committee, The Lir external auditors

Service Charges:

If no service charge is included in the restaurant bill, a gratuity of up to 10% of the total restaurant bill is reasonable. A gratuity in excess of 10% of the total restaurant bill will not be reimbursed unless local customs require a payment in excess of this amount.

Alcohol:

Discretion should be exercised in the purchase of alcohol at business meals. In normal circumstances reimbursement of expenditure for alcohol will be permitted only up to one-third of the total restaurant bill.

Exceptional Items:

In very rare circumstances situations will occur when it is most appropriate to entertain on behalf of the Lir at week-ends or in a staff member's home. In the interests of transparency such arrangements require the pre-approval of the Director of The Lir or Chair as appropriate. Similar pre-approval is required if a staff member's spouse/partner is being included in an H&E arrangement.