



# Conflict of Interest Procedure

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## Overview

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<b>Overarching Policy</b>	This Procedure supports the Code of Conduct Policy (GO_LR_POL_TCOC).
<b>Purpose</b>	This document outlines the process to be followed for the management of actual, apparent or perceived conflicts of interest relating to The Salvation Army (TSA).
<b>Who does this apply to?</b>	This procedure applies to all Personnel of TSA and anyone who engages with TSA.
<b>Effective date</b>	15/03/2021

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## Definitions

Definitions are located in the [Glossary of Terms and Definitions](#).

## Procedure Statement

### Principles

#### Conflicts of Interest

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Personnel must ensure they:

- Disclose any actual, potential or perceived conflict of interest
  - Report all conflicts of interest to the appropriate Senior TSA Representative for assessment of the conflict
  - Remove themselves from any discussion and/or decision-making situation where the Chair of a meeting or other Senior TSA Representative has determined the conflict requires that action
  - Do not engage in external employment where an appropriate Senior TSA representative has determined that a conflict of interest exists or may arise, and the conflict is not able to be managed
  - Declare any relevant personal relationships when holding a decision-making position, such as recruitment, supplier selection, purchasing or financial authorisation
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#### Approved Authorities

All approvals must be made in accordance with TSA's Approved Authorities Policy (GO\_LR\_POL\_TAAP) and Approved Authorities Matrix (GO\_LR\_PRO\_TAAP).

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#### Gifts and Benefits

Personnel must not:

- Solicit any gifts or benefits of entertainment
- Accept offers of money, commissions or bribes
- Participate in any scheme in which a supplier offers incentives as reward for placing orders
- Provide gifts, money or benefits of any kind to any service recipient, irrespective of the age of the service recipient

Gifts and benefits are permissible in some circumstances, including but not limited to:

- Sharing of low value gifts that would not be deemed to have an impact on engagement with TSA
- Gifts given or received as part of a pre-approved TSA initiative such as small, low value Christmas gifts
- Any gifts of low value received during the course of engagement from a service recipient, partner or supplier, provided they are not deemed to have any adverse impact on TSA



Low value is defined as a cumulative value over a twelve-month period being less than one hundred dollars (AUD \$100).

All gifts and benefits that are NOT low value must be recorded in the Gifts and Benefits Register, which is maintained by the Head of Audit, Risk and Compliance.

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#### Recording and Reporting Gifts and Benefits

All gifts and benefits that are NOT low value must be approved by the appropriate Senior TSA Representative as per the Approved Authorities Matrix. Once approved, any such gift or benefit must be reported to the Head of Audit, Risk and Compliance by emailing a completed Gifts and Benefits Declaration form to [enterpriserisk@salvationarmy.org.au](mailto:enterpriserisk@salvationarmy.org.au).

All declared gifts and benefits will be recorded in the Gifts and Benefits Register and stored securely with the Head of Audit, Risk and Compliance.

The Gifts and Benefits Register will be reported to the Board periodically, by the Secretary to the Property Trusts.

Instances of attempted bribery must be reported to the Internal Audit Department, via the Head of Internal Audit, and in accordance with the Fraud Policy (GO\_LR\_POL\_TFRC).

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## Principles (Continued)

<b>Secondary Employment</b>	<p>Personnel who engage in any work external to TSA (whether paid or unpaid) must not involve or engage clients (of any age) of TSA in any capacity, with the exception of work that is undertaken through a regulated/funded program or service or other pre-approved circumstance.</p> <p>Personnel must not engage in any additional employment which prevents or hinders or is materially in conflict or competition with TSA.</p>
<b>Whistleblower Protections</b>	<p>All reporting of systemic wrong-doing or disclosures of improper conduct within TSA will be addressed in accordance with the Whistleblower Protections Policy (GO_LR_POL_TWBP).</p>
<b>Identifying Conflicts of Interest</b>	<p>A conflict of interest involves a conflict between the interests or benefits of Personnel, and those of TSA, whereby the private or personal interests could improperly influence the performance of duties.</p> <p>A conflict may arise from a range of factors including, but not limited to:</p> <ul style="list-style-type: none"><li>▪ <u>Personal relationships</u> Any situation which may require Personnel to supervise a person with whom they currently or previously have had a personal, commercial, familial or other significant relationship. Any personal relationship that may influence the recruitment, selection, appointment or promotion of Personnel, disciplinary matters or determining access to resources.</li><li>▪ <u>Private interests</u> Any instance that might result in personal advantage that has the potential to disadvantage TSA, such as secondary employment.</li><li>▪ <u>Personal benefits</u> Any situation that might involve an incentive or inducement to perform or not perform an official TSA function, duty or responsibility.</li></ul>
<b>Declaring Conflicts of Interest</b>	<p>Personnel must declare any actual, perceived or potential conflict of interest to the appropriate Senior TSA Representative, in writing, as soon as practicable and prior to any engagement involving the conflict.</p> <p><u>Actual conflict of interest</u> A conflict between the duties and the personal interests of an individual that improperly influences the performance of their duties/responsibilities.</p> <p><u>Apparent or perceived conflict of interest</u> A situation where it appears that an individual's personal interests could improperly influence the performance of their duties, but this is not in fact the case.</p> <p><u>Potential conflict of interest</u> Where a process has been set in motion that in the future, may create a conflict of interest.</p> <p>Some examples of the types of interests and relationships that may need to be disclosed include real estate investments, shareholdings, trusts or nominee companies, company directorships or partnerships, involvement in self-managed superannuation funds, other significant sources of income, significant liabilities, gifts, private business, employment, voluntary activities, social or personal relationships that could, or could be seen, to impact upon your role/responsibilities.</p>
<b>Managing Conflicts of Interest</b>	<p>Once an actual conflict is identified and declared, a strategy must be developed by the appropriate Senior TSA Representative(s) to either manage or resolve the conflict. This may include but is not limited to:</p> <ul style="list-style-type: none"><li>▪ The individual withdrawing from the situation that relates to the conflict,</li><li>▪ Restriction of the individual's involvement in the situation that relates to the conflict; or</li><li>▪ Any other approved arrangement.</li></ul>

## Principles (Continued)

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<b>Recording and Reporting Conflicts of Interest</b>	<p>Actual, potential or perceived conflicts of interest may be declared to an individual Senior TSA Representative in writing, or verbally, often prior to the commencement of a meeting which the conflict relates to.</p> <p>Once declared to the appropriate Senior TSA Representative, any actual, perceived or potential conflict of interest must be reported to the Head of Audit, Risk and Compliance by emailing a completed Conflict of Interest Declaration form to <a href="mailto:enterpriserisk@salvationarmy.org.au">enterpriserisk@salvationarmy.org.au</a>.</p> <p>All declared conflicts, whether actual, perceived or potential will be recorded on the Conflict of Interest Register and stored securely by the Head of Audit, Risk and Compliance.</p> <p>Any material conflicts of interest as determined by the Head of Audit, Risk and Compliance, will be reported periodically to the Board.</p>
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## Roles and Responsibilities

The roles associated with execution of this procedure are provided below:

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<b>Personnel</b>	<p>Personnel are required to perform their duties in line with this procedure.</p> <p>Personnel must report any actual, potential or perceived conflict of interest to an appropriate Senior TSA Representative as soon as practically possible.</p> <p>Personnel must protect and respect TSA's interests as per the Code of Conduct Policy (GO_LR_POL_TCOC).</p>
<b>Head of Audit, Risk and Compliance</b>	<p>Maintenance of TSA's Gifts and Benefits Register and review prior to each Board meeting.</p> <p>Maintenance of TSA's Conflicts of Interest Register and review prior to each Board meeting.</p> <p>Periodic reporting to the Board as appropriate.</p>
<b>Senior Salvation Army Representative</b>	<p>Supports and advises Personnel in relation to the application of this Conflict of Interest procedure including:</p> <ul style="list-style-type: none"><li>▪ Ensuring Personnel have access to and understand this procedure</li><li>▪ Ensuring Personnel adhere to this procedure</li></ul>

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## Accountability

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<b>Obligation</b>	<p>Personnel, under the terms of their service, employment, engagement or contract, must comply with all TSA policies, procedures and supporting documents.</p>
<b>Consequences of non-compliance</b>	<p>Failure to comply with this procedure may result in disciplinary action or mediation and, in serious cases, termination of employment or engagement with TSA.</p> <p>Employees found to have failed to identify, declare and appropriately manage a perceived, potential or actual Conflict of Interest may be subject to TSA's disciplinary procedures.</p> <p>Some breaches may also have consequences under criminal or civil jurisdictions.</p>

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## Location

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<b>Repository</b>	Territorial Policy Hub
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## Feedback

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<b>Feedback is encouraged</b>	<p>Feedback is used to improve and enhance the impact of this procedure and will be considered when reviewing and updating the document.</p>
<b>Who is feedback provided to?</b>	<p>All feedback is to be forwarded to the Head of Audit, Risk and Compliance via email to <a href="mailto:policy@salvationarmy.org.au">policy@salvationarmy.org.au</a>.</p>

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## Related Documents and References

<b>Policy Documents</b>	Code of Conduct Policy (GO_LR_POL_TCOC) Code of Conduct Standard (GO_LR_PRO-01_TCOC) Conflict of Interest Procedure (GO_LR_PRO-02_TCOC) Conflict of Interest Disclosure Form (GO_LR_FOR-01_TCOC) Gifts and Benefits Disclosure Form (GO_LR_FOR-02_TCOC)
<b>Related Policy Documents</b>	Approved Authorities Policy (GO_LR_POL_TAAP) Fraud Policy (GO_LR_POL_TFRC) Procurement Policy (BS_FI_POL_TPRO) Recruitment and Onboarding Policy (BS_HR_POL_TROB) Whistleblower Protections Policy (GO_LR_POL_TWBP)
<b>Related Legislation</b>	<i>Crimes Act 1914</i> (Cth) <i>Criminal Code 1995</i> (Cth) <i>Corporations Act 2001</i> (Cth) <i>Fair Work Act 2009</i> (Cth)
<b>Funding Agreement Requirements</b>	N/A
<b>Governance/ Accreditation/ Certification Standards</b>	N/A
<b>Audit Report Findings</b>	N/A
<b>Other Relevant Documents / Resources</b>	N/A

## Document Control Information

<b>Document ID</b>	GO_LR_PRO-02_TCOC		
<b>Theme</b>	Governance		
<b>Category</b>	Audit, Risk and Compliance		
<b>Policy Owner</b>	Assistant to the Chief Secretary – Governance Portfolio		
<b>Policy Implementer</b>	Head of Audit, Risk and Compliance		
<b>Approval Authority</b>	Australia Territory Board		
<b>Review Date</b>	N/A		
<b>Next Review Date</b>	March 2024		
<b>Previous Documents</b>	<b>AUE</b> – Conflict of Interest Policy (COI 0411) <b>AUS</b> – N/A		
<b>Document History</b>	<b>Version</b>	<b>Date Approved</b>	<b>Summary of Changes</b>
	1-0	12/03/2021	Inaugural version
	1-1	01/07/2021	Policy Owner and Implementer update