



UCWDC® FINANCIAL PRACTICE No. 8 Gift, Entertainment and Travel

Version 1.0

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1. INTRODUCTION

The United Country Western Dance Council® is an international organization which promotes country western dance by producing festivals and competitions across the world. We host the annual Country Dance World Championships® for couples and line dancers and we advocate country dancing as a social activity for people of all ages and abilities.

1.1 Purpose

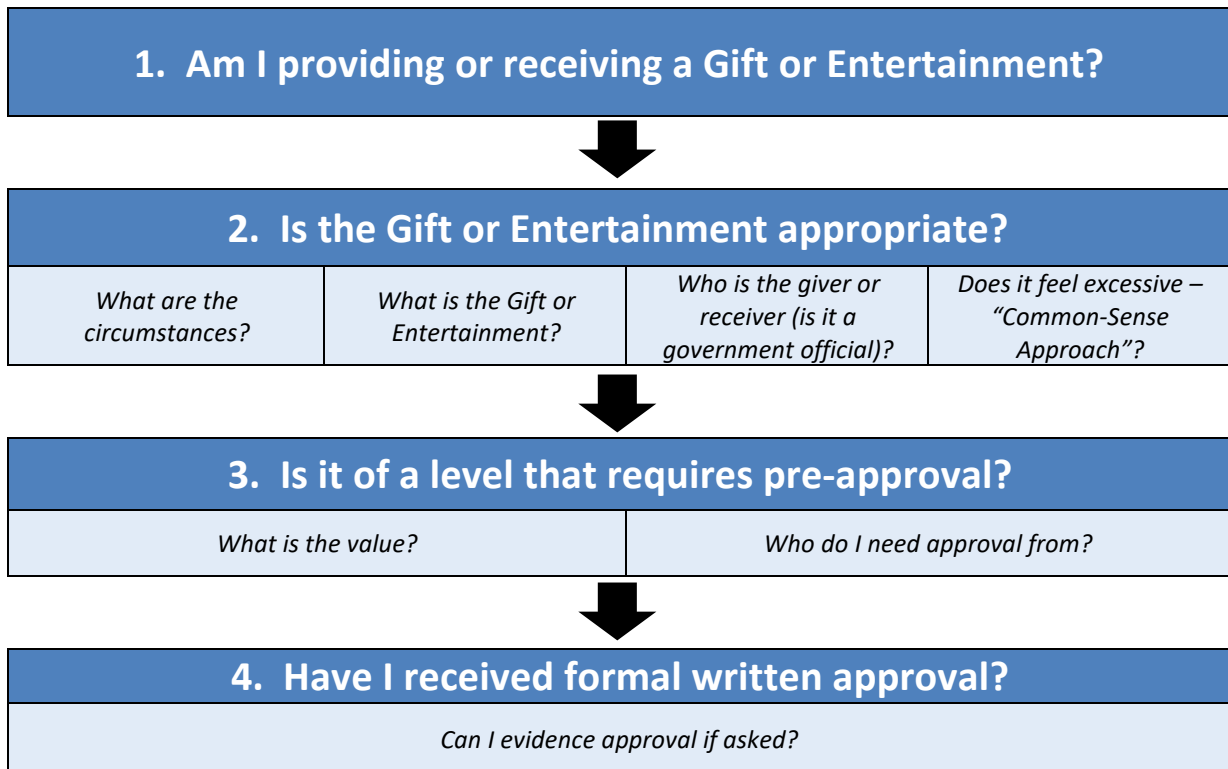
The purpose of this policy is to help all Member Directors make the right decisions when providing or accepting Gifts, Entertainment or Travel while conducting business on behalf of the UCWDC.

If you are in any doubt about what to do, consult the Financial Oversight Committee or President or, who should discuss as needed.

This Policy also applies to all independent contractors and consultants working on behalf of the UCWDC or in connection with its business.

The UCWDC may, at their discretion, establish more stringent director or committee-specific limits and approvals, but not less.

Always Ask:





2. WHAT IS A GIFT / ENTERTAINMENT

Gift: Anything of value given to, or by, a third party, without the expectation of return (which is not classified as Entertainment).

Entertainment: Any form of free or subsidized hospitality (i) a UCWDC Member Director provides to, and attends with, a non-UCWDC Member Director, or (ii) is provided to a UCWDC Member Director by, and attended with, a non- UCWDC Member Director (for example: sporting events, concert, golf, outings, meals/drinks, etc.).

3. GIFTS AND ENTERTAINMENT: PERMITTED VS. NOT PERMITTED

The following guidelines are intended to be used to aid in decision making when confronted by an offering of a Gift, Entertainment or Travel.

3.1 Giving and Receiving / Keeping Gifts

The UCWDC recognizes that it may be appropriate and customary to offer Gifts to, or receive Gifts from, third parties in order to strengthen relationships, build goodwill or comply with customs. It is important, however, that these Gifts do not affect Member Director's judgment or give the appearance that one's judgment may be affected, i.e. the Gift doesn't constitute a "quid pro quo". Accordingly, the UCWDC and its Member Directors must be very careful when it comes to accepting or giving Gifts.

As a general rule, UCWDC Member Directors may give or accept a Gift, only where the Gift:

1. is provided in good faith with the intention only to build or maintain a legitimate relations or offer normal courtesy;
2. does not create the appearance (or an implied obligation) that the Gift giver is entitled to preferential treatment, an award of contract, better prices or improved service;
3. would not embarrass the UCWDC or the Gift giver if disclosed publicly;
4. is token or modest (both in isolation and when considered in the context of other Gifts and Entertainment), and valued under US \$250;
5. if valued at US \$250 or above (even if promotional in nature), is approved under the Gift Pre-Approval Procedure below, and would be appropriate for reimbursement under all applicable expense reimbursement policies;
6. is reasonable and appropriate (in terms of type, value, occasion, frequency, practice and local cultural sensitivities);
7. is properly expensed in accordance with UCWDC procedures, and clearly identifiable;
8. does not exceed any specific limits established by the Financial Oversight Committee; and
9. would not prevent a UCWDC Member Director from awarding business to one of the Gift giver's competitors.

The following Gifts are *never* appropriate:

1. Gifts that may give rise to, or may be seen as giving rise to, a conflict of interest;
2. Gifts that are provided with the intention or an expectation of reciprocity;
3. Gifts that involve parties in a tender or competitive bidding process;
4. Gifts of cash or cash equivalents;



5. Gift cards that are not (i) a reasonable value, and (ii) directly related to an approved UCWDC customer or initiative;
6. Gifts that are prohibited by local law;
7. Gifts given as a bribe, payoff, or kickback (e.g., to obtain or retain business, or to secure an improper advantage, such as securing favourable bidding status, or to influence sanctioning);
8. Gifts the recipient knows are prohibited by the Gift giver's organization; and
9. Gifts given in the form of services or other non-cash benefits (e.g., the promise of sanctioning).

Additional Considerations:

1. This Policy is not intended to limit a UCWDC Member Director from having standard and well documented relationships with outside organizations, proposed event applications, contractor relations or diplomatic relations
2. The cumulative annual value of all Gifts a Member Director may receive from any one Gift giver, or provide to any one recipient or organization, cannot exceed US \$250 unless approved under the Gift Pre-Approval Procedure. Further, multiple Member Directors shall not individually provide separate Gifts to a recipient or organization in order to purposely exceed the US \$250 limitation.
3. Any Member Director who receives a Gift that is not appropriate under these guidelines, but is impractical or offensive to refuse, may accept the Gift and then promptly report it to the Financial Oversight Committee or President. The Member Director and Financial Oversight Committee can then discuss the appropriate response, which may include donation to a charity or a random give away to local UCWDC Member Director.
4. UCWDC Member Directors must never ask for Gifts, regardless of value. Member Director are expected to exercise good judgment in accepting Gifts from, and giving Gifts to, customers, or other businesses/organizations.

3.2 Giving and Receiving Entertainment

Entertainment can play an important role in strengthening relationships among Member Directors. Accordingly, UCWDC Member Directors may accept or provide Entertainment for legitimate organizational purposes, such as building goodwill and enhancing relationships, provided, that it complies with these guidelines.

Additionally, Entertainment will only be permitted where it:

1. is provided in good faith and reasonably related to a legitimate purpose (e.g., accompanying a perspective event applicant or supplier to a concert/round of golf/sporting event or attending a business meal);
2. does not create the appearance (or an implied obligation) that the host is entitled to preferential treatment, an award of contracts, better prices, improved service or sanctioning;
3. is in good taste and occurs at a organization-appropriate venue;
4. would not embarrass the UCWDC or Entertainment giver if disclosed publicly;
5. is reasonable and appropriate in the context of the occasion, number of participants and frequency;
6. is properly expensed in accordance with UCWDC procedures, and clearly identifiable;
7. is provided by a Member Director holding a title and role in which providing Entertainment is expected;
8. would not influence, or appear to influence, an Member Director's ability to act in the best interest of UCWDC; and



9. is disclosed and approved under the Entertainment Pre-Approval Procedure (in applicable instances).

The following is *never* appropriate:

1. Entertainment the host knows the recipient is not permitted to accept or that the recipient knows the host is not permitted to give;
2. Entertainment that can be viewed as excessively lavish in the context of the occasion;
3. Entertainment prohibited by tender or competitive process, or that is provided with the intention to secure an improper advantage;
4. Entertainment provided with the intention or an expectation of reciprocity;
5. “Adult” Entertainment or any sort of event involving nudity or lewd behavior; and
6. Entertainment that is otherwise prohibited by local management.

Additional Considerations:

1. Member Directors should talk to the Financial Oversight Committee or President when in doubt as to whether an event, location, or expenditure is appropriate.
2. Finally, note that these Entertainment guidelines apply to situations in which the host is present. Tickets to sporting or cultural events provided to or by a UCWDC Member Director and not attended by the host are “Gifts,” not “Entertainment,” and, therefore, all guidelines with respect to Gifts shall apply.

3.3 Giving and Receiving Travel

Infrequently, it may be appropriate for customers, suppliers, or other business associates to pay for travel-related expenses for UCWDC Member Directors. In other instances, it may be appropriate for the UCWDC to cover the travel-related expenses of non-UCWDC Member Directors.

Offers to pay for or accept any travel-related expenses *must* comply with the Entertainment Pre-Approval Procedure.

In reviewing the travel request, the Financial Oversight Committee tasked with approving such request should consider the factors laid out above with respect to Gifts and Entertainment.

They should also consider whether:

1. the travel is related to UCWDC business;
2. the class of travel, the type of hotel and other travel-related expenses are reasonable and commensurate with the traveler's seniority and the company's policies and practices;
3. the proposed expenditures comply with United States and local laws and customs; and
4. the itinerary is reasonable given the purpose of such travel.

Additional Considerations:

1. Where the UCWDC is paying for a non-UCWDC Member Director's travel, the travel and accommodations must be paid directly, and not provided as a per diem.



2. This Policy is not intended to limit a UCWDC Member Director from having standard and well documented relationships with UCWDC Events related to outside contracts pertaining to, but not limited to; Contest Coordination, Scoring Director, Emcee, DeeJay services.
3. The UCWDC will never approve trips that appear to be provided in exchange for an improper advantages.

3.4 Government Officials

The laws of the United States, and most other nations, prohibit giving anything of value to Government Officials in order to obtain or retain business or to secure some other improper advantage.

Accordingly, UCWDC Member Directors are prohibited from giving Gifts or providing Entertainment to, or covering the travel-related expenses of, Government Officials, barring extraordinary circumstances.

Government Official is broadly defined. It includes all branches, levels and subdivisions of any government (e.g., local, regional, national or foreign and administrative, legislative or executive) including family members and relatives of any of Government official.

4. WRITTEN PRE-APPROVAL PROCEDURES

4.1 Gift Pre-Approval Procedure

Prior to giving or receiving/keeping a Gift, a UCWDC Member Director must seek pre-approval as provided below. **All pre-approvals must be in writing (or email).** In all instances, any Gift must be received or provided in accordance with all provisions of this Policy.

1. A Gift or Gifts provided to an individual valued less than US \$500 – written approval from either the Financial Oversight Committee or President.
2. A Gift or Gifts provided to an individual valued greater than US \$500 – written approval from the Financial Oversight Committee or President after presentation to and approval from the General Council or Executive Committee.

4.2 Entertainment Pre-Approval Procedure

Prior to providing or receiving Entertainment, a UCWDC Member Director must seek pre-approval as provided below. **All pre-approvals must be in writing (or email).** In all instances, Entertainment must be received or provided in accordance with all provisions of this Policy. The below procedure is not on a per-individual basis; but applies per instance of Entertainment (regardless of the number of individuals in attendance).

1. Entertainment less than US \$500 – written approval from either the Financial Oversight Committee or President.
2. Entertainment valued greater than US \$500 – written approval from the Financial Oversight Committee or President after presentation to and approval from the General Council or Executive Committee.



4.3 Travel Pre-Approval Procedure

Prior to providing or receiving Travel, a UCWDC Member Director must seek pre-approval. **All pre-approvals must be in writing (or email)**. In all instances, any Travel must be received or provided in accordance with all provisions of this Policy.

1. Travel less than US \$1,000 – written approval from either the Financial Oversight Committee or President.
2. Entertainment valued greater than US \$1,000 – written approval from the Financial Oversight Committee or President after presentation to and approval from the General Council or Executive Committee.

END OF FINANCIAL PRACTICE



EXAMPLES

The following examples are designed to help Member Directors acting on behalf of the UCWDC make informed decisions about the appropriateness of accepting or declining Gifts, Entertainment, or Travel.

- ✓ **Right:** A Member Director travels to a facility because they feel that this would be a good location to entertain a bid to host the Country Dance World Championships. The Member Director discloses the travel to the Financial Oversight Committee and received permission to travel after open bidding is announced for the next Country Dance World Championship location. Member Director completes reimbursement documents in accordance with Financial Practice No. 2
- ☒ **Wrong:** In the scenario above, the Member Director travels to the location and presents the location at the next meeting of the General Council then requests reimbursement.
- ☒ **Right:** The UCWDC closes a deal on a significant agreement with a new international sponsor and after the final deal was approved by the General Council the Member Director formally proposes a change to the sponsor agreement to the Financial Oversight Committee to enhance relations. The Financial Oversight Committee agrees to the proposal and engages in negotiations with the sponsor to sign an addendum to the agreement.
- ☒ **Wrong:** In the scenario above, the Member Director approaches the sponsor directly requesting personal perks and access to their systems for free.
- ✓ **Right:** A potential group/individual interested in applying for sanctioning of a UCWDC Event presents a Member Director with a hand crafted carved figurine valued at US \$300. The Member Director discloses the gift to the Financial Oversight Committee and receives written permission to keep the gift.
- ☒ **Wrong:** In the scenario above, the Member Director retains the figurine without disclosure and permission.
- ✓ **Right:** A Member Director is invited for dinner with a potential group/individual interested in applying for sanctioning of a UCWDC Event. The Member Director discloses the Entertainment to the Financial Oversight Committee and receives permission to meet.
- ☒ **Wrong:** In the scenario above, the Member Director meets the potential group/individual without disclosure and permission.
- ✓ **Right:** A Member Director takes a current scoring consultant to dinner to discuss enhancements to the system and orders a US \$70 bottle of wine.
- ☒ **Wrong:** Same scenario, but the bottle of wine is US \$350.