

ARCHDIOCESE OF CINCINNATI

GIFTS AND GRATUITIES POLICY

Policy

The purpose of this policy ("policy") is to ensure that employees of the Archdiocese and its affiliates (defined as any entity that is subject to the administrative authority of the Archbishop of Cincinnati under Canon Law) do not conduct business with customers or vendors on the basis of gifts or favors. No employee shall receive any improper payment or gratuity from any business enterprise which is a supplier, customer or competitor of the Archdiocese or its affiliates.

This prohibition includes accepting a gift, favor, service or privilege, including travel or entertainment, from an existing or potential customer or supplier that is of more than nominal value, and that exceeds the level of business courtesies extended in accordance with accepted ethical business standards, thereby creating a conflict of interest. If an employee has any questions regarding the appropriateness of a gift, gratuity or invitation, he/she should address the concern with his/her supervisor, the Human Resources Director or the Chief Financial Officer.

Definition

A "business gift" is anything of value received as the result of a business relationship and for which the recipient does not pay fair market value. A gift can be in any form. For example: food, theater or sporting event tickets, discount or "all expense paid" trips, promotional items and golf greens fees, to name a few, can all be considered business gifts.

Employees are generally prohibited from receiving business gifts and entertainments more than the value of \$50.00 unless otherwise permitted under the guidelines below.

Guidelines

It is understood that there are times when meals, beverages, golf outings, tickets to sporting or cultural events and other social events are proper and acceptable and are helpful in conducting business. However, entertainment of this nature is not to be encouraged or used as a prerequisite for doing business with the company, but may be accepted or extended by employees when appropriate for business objectives.

Gifts or gratuities will not be accepted if they could, or if they give the appearance that they could: 1) be reasonably considered to improperly influence the Archdiocese's business relationship with or create an obligation to a customer, vendor or contractor 2) violate laws, regulations or our Conflict of Interest Policy 3) constitute an unfair business inducement or 4) cause embarrassment or negative impact to the Archdiocese of Cincinnati or its affiliates.

Central Office and all branch office employees receiving gifts from vendors must complete the Gifts and Gratuities Transaction Log. This form can be accessed by going to the Archdiocesan website, clicking on Human Resources Office, select "**Forms**". Complete the form and send to the Director of Finance/CFO. (Affiliates may use the Archdiocesan Log or develop their own procedure for logging in gifts.)

Enforcement

The Archdiocese and responsible administrators intend to enforce the policy set forth and expect all employees to comply with the guidelines. Failure to comply with any of the provisions of the Gifts and Gratuities Policy will be grounds for discipline, up to and including termination.