

## **RECEIPT OF GIFTS POLICY**

### **Policy Statement**

It is the aim of Michael Rogers LLP to ensure high levels of customer and client satisfaction. Occasionally, satisfied customers, clients or other third parties may seek to reward employees with gifts. Whilst Michael Rogers LLP has no desire to stop deserving employees receiving a small token of gratitude or appreciation from a customer or client, we do recognise that there is the potential for abuse.

In addition, some suppliers or contractors may offer 'reward schemes' which allow employees to obtain free gifts or discount vouchers for ordering services or products on behalf of Michael Rogers LLP from that supplier or contractor. Obviously, Michael Rogers LLP must ensure that its suppliers or contractors are competitive and that its employees are acting in the best interests of Michael Rogers LLP when using a particular supplier or contractor.

Michael Rogers LLP does not believe that it is appropriate for employees to accept anything of greater value than small tokens of appreciation from customers, clients, suppliers, contractors or from any other person or organisation with which Michael Rogers LLP has, or might have, business connections. This is because it is important to ensure that no employee acts in any way that is inconsistent with the integrity of the business by accepting a gift in circumstances where it could influence, or be seen to influence, that employee's business decisions or actions.

For the purposes of this policy, a 'gift' is deemed to be any payment or item given to an employee on an apparent ex gratia basis by any party in connection with the employee's employment by Michael Rogers LLP.

### **Disclosure Requirements**

Michael Rogers LLP also promotes a culture of honesty and transparency in the practice of receiving gifts. All employees are under an obligation to report the receipt of gifts, including the nature of the gift and the identity of the sender, to their line manager as soon as they are received. Failure to report the receipt of any gift from any party constitutes a disciplinary offence and will be dealt with in accordance with Michael Rogers LLP's disciplinary procedure. Depending on the gravity of the offence, it may be treated as gross misconduct and could render the employee liable to summary dismissal.

If the gift is not a small token of appreciation but has a substantial financial value (as determined by Michael Rogers LLP), the employee will be required to return the gift to the sender with a polite letter thanking them and explaining that it is Michael Rogers LLP's policy that employees should not receive lavish, extraordinary or excessive gifts.

If, in the opinion of the employee's line manager, the gift clearly constitutes a bribe or other inducement, the employee will be asked to pass the gift to an Equity Partner of Michael Rogers LLP who will return it to the sender with a suitable letter explaining Michael Rogers LLP's policy and asking the sender to comply with the policy in future.

In cases where the employee's line manager determines that the gift constitutes a small token of appreciation for the particular employee as a personal reward, the employee may, at the line manager's discretion, be permitted to retain the gift. However, unless the sender of the gift specifically states or makes clear that the gift is intended for a particular employee as a personal reward, all gifts are deemed to be the property of Michael Rogers LLP and may be shared amongst other members of staff as appropriate.

Thus, small gifts that are genuinely given as a token of appreciation are acceptable, provided always that the employee properly declares the gift in line with this policy and provided they do not subsequently treat the sender of the gift more favourably than other clients, customers, suppliers or contractors.

If Michael Rogers LLP discovers a supplier or contractor has been used wholly or mainly because of the incentive of a free gift and, as such, the employee has not acted in the best interests of Michael Rogers LLP, this will also constitute a disciplinary offence and will be dealt with in accordance with Michael Rogers LLP's disciplinary procedure. Depending on the gravity of the offence, it may again be treated as gross misconduct and could render the employee liable to summary dismissal.

The receipt of all gifts will be closely monitored by Michael Rogers LLP.

This policy does not apply to promotional gifts i.e. items such as pens, mugs, calendars or stationery that bear Michael Rogers LLP name or logo of another organisation, provided that these have no significant financial value.

Michael Rogers LLP  
November 2012