

# CALIFORNIA STATE UNIVERSITY, FRESNO FOUNDATION

Policy No. 2005

## Community Relations Policy

This policy is applicable to the following auxiliary corporations:

- Agricultural Foundation
- Association
- Associated Students, Inc.
- Athletic Corporation
- Foundation
- Programs for Children

### REVISION RECORD

Date	Type	Approval Authority
3/20/14	Revision	Approved by Board of Governors
9/23/16	Revision	Approved by Board of Governors
7/1/19	Revision	Administrative Revision
9/26/24	Revision	Approved by Board of Governors

### DOCUMENT CONTROL

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<b>Responsible Position(s):</b>	
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## PURPOSE

The purpose of this policy is to ensure that expenditures submitted to the Foundation for Community Relations expenses are made in accordance with ICSUAM Policy 1301.00 and Section 9.2.1 of the "Compilation of Policies and Procedures for California State University Auxiliary Organizations", California Code of Regulations, Title 5, Division 5, Section 41600, 41601; California Education Code Sections 66600, 89030, 89035, 89044; HR 96-11.

Expenditures must fall within the educational mission of the CSU as defined by the respective statues, Board of Trustees policy, and campus policy. Expenditures must not be made which are specifically prohibited for auxiliary organizations either by statue, Board of Trustees policy, and campus policy. An auxiliary shall not expend funds for goods and services on behalf of a campus and arrange in some way to be compensated for the expenditure by the campus if circumvention of CSU policy or procedure would occur.

## STATEMENT OF POLICY

Each auxiliary organization shall maintain documentation for expenditures consistent with good business practice, and in keeping with applicable documentation standards required by Federal, State and local governments. Good business practice includes documentation procedures adequate to allow the efficient annual fiscal audit. Each auxiliary organization shall also provide special documentation to assure expenditures are made consistent with the constraints attached to certain sources of funds.

1. Where funds are received for research and grants or educational projects, or are held as trust or agency funds, documentation must be maintained as required by the entity providing the funds.
2. In the administration of restricted funds such as gifts, etc. the auxiliary organization must maintain adequate documentation to be able to demonstrate that the expenditures are made in a manner consistent with the restrictive conditions.

## REGULATIONS

In accordance with the above policy, allowable Foundation expenditures may include, but are not limited to:

1. Membership and participation in the activities of community groups, including but not limited to service clubs and community-wide organizations of leading citizens in education, business, government,

industry, and agriculture, which serve the needs of the campus community.

2. Official University programs/activities that promote students, faculty, and staff; professional development; and/or donor cultivation and stewardship. Such activities may include, but are not limited to campus receptions, public ceremonies, auxiliary board and advisory committee meetings.
3. Membership and participation in the activities of community groups and local non-profit organizations which promotes the engagement of the University with the community.
4. Hospitality includes the provision for meals, catered events, promotional materials, gifts, and travel expenses for official guests of the University or Foundation. Hospitality also includes expenses for activities that promote the University or Foundation to the public with the expectation of benefits/goodwill accruing directly or indirectly to University or Foundation.
5. Awards in recognition of service, retirement gifts, incentives, program awards, etc., in the form of gift cards, cash or check to University or Foundation employees, irrespective of value, are considered taxable wages to the employee.
6. Gifts given or bestowed upon an individual, group, or entity with the expectation of benefit/goodwill accruing to the University or Foundation.
7. Promotional materials distributed to promote the name and brand of the University or the Foundation.
8. Employee relations for events such as employee recognition, service award, or retirement gatherings.
9. Business related meals, when it is necessary for employees to conduct official University or Foundation business during a meal.
10. Official activities that promote student, faculty, and staff recruitment, morale, and/or develop and maintain effective community relations. Such activities may include, but are not limited to campus receptions, public ceremonies, advisory committee meetings, and any academic programs of the University. Typical expenditures for these activities include the cost of meetings, conferences, catering, speaker fees, etc.

11. This policy provides the means for appropriate participation in bona fide activities by the spouse or significant other of an officer, employee, or other delegate of the University or Foundation where such participation is reasonably intended to achieve the community relations objectives of the University or Foundation.
12. Flower purchases for official University or Foundation functions such as commencement, award ceremonies, seminars, and other official campus events. Additionally, flowers may be purchased for funeral services/bereavement, get well wishes, and birth announcements for employees, retired employees or donors/community members. For clarification, flowers for sympathy/bereavement where a current employee has experienced a loss of an immediate family member (i.e. parent, spouse/partner, sibling, or child) is allowable. Monetary contributions up to \$100.00 to a non-profit charity or research or educational organization is permitted in lieu of flowers.

No reimbursement shall be allowed for the following expenses:

- Employee birthday, baby shower, wedding, wedding anniversary, etc.
- Tuxedo or other clothing rental.
- Political contributions, except for capital outlay bonds supported by the California State University Board of Trustees and authorized by the University President.
- Daily reimbursement of lunches would not be considered ordinary, reasonable and necessary.
- Amounts that are unreasonable given the circumstances in which the expenses were incurred and/or the benefit they provided to the Foundation or University.
- Membership or participation in organizations that discriminate based on race, color, religion, national origin, ancestry, age, gender, sexual orientation, marital status, veteran status, or disability.

A Community Relations Authorization form must be approved by the authorized account signer. Signature stamps are not acceptable. The account signer approving the authorization is responsible to ascertain the necessity and reasonableness of the authorization and that adequate documentation is attached to support the authorization. Account signers may not approve authorizations payable to themselves. Account signers may not approve authorizations payable to their supervisor. Community Relations Authorization

forms shall be submitted within 30 days of the date the expense was incurred. The following information is required to be provided upon request for payment:

- **Purpose** – Be specific regarding the business purpose for the expenditure and the business benefit expected to be gained as a result of the expenditure. Generic statements such as “promotes positive relations”, “community relations” or “employee relations” are not acceptable.
- **Relationship** - Names of the persons included, their employer and occupation or title that shows their business relationship to the University/Foundation. When a donor’s name needs to be kept confidential, indicate as either “confidential” or “anonymous” donor.
- **Receipts** – Original receipts are required that include the amount, date, place and description of the expenditure. In cases where receipts cannot be obtained or have been lost, a statement to that effect should be made and attached to the authorization.
- **Highest Position Responsible for Payment** – The highest ranking University/auxiliary employee in attendance at a business related meal is deemed to be responsible for making the payment to the vendor and he/she will subsequently seek approval to be reimbursed with approval from their immediate supervisor, if allowable per policy.