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| HOSTING PROCEDURE |
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| Procedure Type: | Institutional | Initially Approved: | February 12, 2009 |
| Procedure Sponsor: | Vice-President, Finance and Operations | Last Revised: | January 21, 2025 |
| Administrative Responsibility: | Finance Department | Review Scheduled: | January 2030 |
| Approver: | President and CEO | | |

A. PURPOSE

As a publicly funded institution, Alberta University of the Arts (AUArts) is accountable for the prudent and effective stewardship of the University's funds. From time to time, and for various operational reasons, AUArts hosts individuals and groups, including potential students and their families, donors, members of Campus Alberta, members of the public or other third-party guests and visitors to the University. The University also incurs expenses related to regular business interactions through Hospitality, working sessions and planned corporate events. The purpose of this procedure is to document the principles and guidelines for expenditures related to these activities and to ensure that these expenditures are managed in a cost-effective manner and are compliant with appropriate external regulations.

B. SCOPE

This procedure applies to all Hosting Events entirely funded by AUArts. This procedure does not apply to events sponsored by third parties or events where costs are expected to be recovered from third parties, the third party regulations will take precedence. This procedure also does not apply to activities outside the course of regular University business, which are organized by and supported by employees directly; which activities should follow the process set out in the Use of Facilities for Non-Institutional Activities Policy. Furthermore, this procedure aligns with Canada Revenue Agency (CRA) restrictions on employee benefits as well as with the Government of Alberta disclosure requirements.

C. PROCEDURES

1. PRINCIPLES

- 1.1 The following principles are the cornerstone of effectively managing University hosting activities. They shall guide all employees in achieving fair, reasonable, and current practices for hosting internal and external events and for appropriate payment reimbursement.
 - a) Hosting costs are must support the mission and mandate of the University. Employees should be aware of budget effects and exercise discretion and common sense when considering the costs of providing

Hospitality, Working Sessions/meetings or other business or social interactions paid for and hosted by the University.

- b) Hosting may be authorized only by employees as outlined within the Delegation of Signing Authority Policy and Signing Authority Matrix.
 - c) An event host is responsible for the safety and well-being of those who attend, especially where alcohol is served. The guidelines to minimize risk and limit liability are:
 - i. Have the function in a setting that provides trained staff;
 - ii. Provide food and non-alcoholic drinks at the event;
 - iii. Monitor consumption of alcoholic beverages to discourage overconsumption;
 - iv. Make alternative or commercial transportation available if needed and warranted.
 - v. Ensure that space capacity limits are adhered to.
- 1.2 The University will reimburse practical and cost effective approved expenses for Hosting Events incurred by employees if such activities are directly related to University Business or incurred as a matter of courtesy to guests of the University.
- 1.3 The University may sponsor a variety of Planned Institutional Events. Generally, such events are arranged by central offices such as the Office of the President and CEO or Advancement. These events require approval by a Dean, Executive Director, Vice-President or the President and CEO with the appropriate signing authority.
- 1.4 The purchase of alcoholic beverages by employees with meals while travelling or attending University Business is generally prohibited unless incurred for Hospitality of guests of the University. Any costs incurred for alcoholic beverages for employees or third parties attending Working Sessions will not be reimbursed by the University.
- i. Direct purchases of bottled alcohol for Hospitality for Planned Institutional Events may only be made with approval by the President and CEO or Vice-President, Finance and Operations, regardless of the amount purchased.
 - ii. The scheduling of Working Sessions/meetings must consider the business purpose.
 - iii. Ensure the frequency and regularity of such Working Sessions are reasonable and appropriate to facilitate University Business.

2. ADMINISTRATION

- 2.1 A hosting Event Form must be submitted to Campus Operations for all Hospitality Events held on AUArts property. Campus Operations will review to ensure alignment with University policies, safety standards, and logistical considerations. Campus Operations reserves the right to require modifications to event plans, including but not limited to, venue selection, timing, and the need for additional services such as security or custodial support. Final approval of Hosting Events will only be granted once Campus Operations has verified that all necessary arrangements and requirements are in place.

- 2.2 Hosting Events that exceed or are estimated to cost more than an employee's signing authority, as defined under the Delegation of Signing Authority Policy and Signing Authority Matrix, require pre-approval from a Dean, Executive Director, Vice-President, or the President and CEO with the appropriate signing authority using the hosting Event Form.
- 2.3 For subsequent review, monitoring and audit purposes, supporting documentation for Hospitality and Working Session Expenses must include the names or numbers of attendees, the purpose and date of the event and the total cost. Detailed receipts are required for reimbursement.
- 2.4 For Planned Institutional Events, employees must identify parties anticipated to attend the session or event. Each individual attending must be named for small groups (10 or fewer people); for large groups (10 or more people), name the group. Where identity must be kept confidential, identify the participant as "Anonymous Donor," etc. Detailed receipts are required for reimbursement.
- 2.5 Approved invoices must be forwarded to Accounts Payable, and a copy of the completed hosting Event Form must be attached where required. Where multiple invoices are received for a single pre-approved Hosting Event, invoices should reference the function name and date.
- 2.6 If Hosting Events requiring pre-approval, are paid through an expense claim or a Pcard, a copy of the approved hosting Event Form must be attached to the expense claim or Pcard statement and forwarded to the Finance department.
- 2.7 Campus Operations has the authority to approve or deny Hosting Events that utilize University facilities or property. Any use of university facilities or property for Hosting may also be subject to the approval of the President and CEO's Cabinet.

D. DEFINITIONS

- Hospitality Expenses:** Hosting costs incurred for food, beverages, and other expenses for specific activities, events or functions concerning Hospitality for guests of the University as a matter of courtesy or to facilitate business. Hospitality may also be used to evoke collaboration on the broader interests of the University and may not necessarily advance a specific program or service.
- Hosting Event:** Hospitality, Working Session or Planned Institutional Event or activity that requires the expenditure of University funds.
- Planned Institutional Event Expenses:** Expenses incurred for events sponsored by the University where costs are incurred for food and beverages for planned social interactions between employees, students, University guests or other third parties. These events typically include a general invitation and are scheduled well before the occurrence. They will consist of recurring events in recognition of retirement, long service, student or employee achievement, holiday celebrations, annual open houses, recruitment events, the opening of the New School Year, and graduation ceremonies.

Working Session Expenses: Expenses incurred for food and non-alcoholic beverages provided to employees or third parties attending meetings with employees of the University held to facilitate University Business.

University Business: Activities intended to promote and achieve the mission, mandate, goals and objectives of the University.

E. RELATED POLICIES

- Delegation of Signing Authority Policy
- Use of University Facilities for Non-Institutional Activities Policy

F. RELATED LEGISLATION

- Alberta Election Finances and Contributions Disclosure Act
- Alberta Freedom of Information and Protection of Privacy Act
- Canada Revenue Agency, Employer’s Guide Taxable Benefits and Allowances

G. RELATED DOCUMENTS

- Liquor Service Procedure
- Travel Expense Claim Procedure
- Signing Authority Matrix
- Event Approval Form

H. REVISION HISTORY

| Date (mm/dd/yyyy) | Description of Change | Sections | Person who Entered Revision (Position Title) | Person who Authorized Revision (Position Title) |
|------------------------------|----------------------------------|-----------------|---|--|
| 08/15/2024 | Review and Revisions | All | VP, Finance and Operations | VP, Finance and Operations |
| 01/21/2025 | Review and Revisions | All | University Secretary | VP, Finance and Operations |