


PROCEDURE: 200.20.01

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| SECTION: Finance | |
| TOPIC: Hosting | |
| EFFECTIVE DATE: February 12, 2009 | REPLACES: |
| LATEST APPROVAL DATE: July 31, 2014 | |
| NEXT REVIEW: August 2017 | ARCHIVED: |
| APPROVING AUTHORITY: <div style="text-align: center; margin-top: 10px;">  </div> <div style="text-align: right; margin-top: 10px;">Original signed by President + CEO</div> | |

INTENT:

As a publicly funded institution, the Alberta College of Design + Art (the “College”) is accountable for the prudent and effective stewardship of College funds. From time to time, and for a variety of operational reasons, ACAD plays host to individuals and groups including potential students, donors, members of Campus Alberta, members of the public or other third party guests and visitors to the College. The College also incurs expenses related to the undertaking of normal business interactions through working sessions and planned corporate events. The purpose of this procedure is to document the principles and guidelines for expenditures related to these activities.

SCOPE:

This Procedure applies to all Hosting Events where funds are expended by the College for hosting these activities. This Procedure does not apply to events sponsored by third parties or events where costs are expected to be recovered from third parties, eg workshops, provincial or regional association sponsored events. This Procedure also does not apply to planned activities that are organized by employees and supported by Employee Social funds and/or by employees directly.

DEFINITIONS:

Hospitality Expenses: means hosting costs incurred for food, beverages, and other costs for specific activities, events and/or functions in respect to hospitality for guests of the College as a matter of courtesy or to facilitate business. Hospitality may also be used to evoke collaboration on broader interests of the College and may not necessarily advance a specific program or service.

College Business: means activities intended to promote and achieve the goals and objectives of the College.

Working Session Expenses: means any expenses incurred for food and/or beverages provided to employees or to any third parties attending meetings with employees of the College held to facilitate College business.

Planned Corporate Event Expenses: means expenses incurred for events sponsored by the College where costs are incurred for food and/or beverages for planned social interactions between employees, students, College guests or other third parties. These events typically include a general invitation and are scheduled well in advance of the occurrence. They will include recurring events held in recognition for retirement, long service, student or employee achievement; holiday celebrations, annual open houses, recruitment events, opening of the New School Year, and graduation ceremonies.

Hosting Event: means any Hospitality, Working Session or Planned Corporate activity or event that requires the expenditure of College funds.

PRINCIPLES:

1. Because the major sources of funding for the College are the Province of Alberta tax dollars and student tuition revenue, expenditures for Hosting Events must be carefully considered for their appropriateness. Hosting expenditures are expected to support the mission and mandate of the College. Employees should be aware of budget effects and should exercise discretion and good common sense when considering the costs of providing hospitality, working sessions or other business or social interactions paid for and hosted by the College.
2. Hosting is only permitted to be authorized by employees as outlined within the Signing Authorities Matrix under Procedure 200.03.01-Delegation of Authority. A Hosting event that costs, or is estimated to cost more than employee authorized limits requires pre-approval from the President + CEO or a Vice-President with the appropriate delegated authority.
3. The host of an event 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:
 - Have the function at a setting that provides trained staff
 - Provide food and non-alcoholic drinks at the event
 - Monitor consumption of alcoholic beverages to discourage over consumption
 - Make alternative or commercial transportation available if needed and warranted

4. The College will reimburse reasonable and approved expenses for Hosting Events incurred by employees if such activities are directly related to college business or incurred as a matter of courtesy to guests of the College.
5. The College may sponsor a variety of Planned Corporate Events. Generally such events are arranged by central offices such as the office of the President or event management. These events require approval by the President + CEO or Vice-President with delegated signing authority consistent with Procedure 200.03.01.
6. The purchase of alcoholic beverages by employees with meals while traveling or attending to College business is generally prohibited unless incurred for Hospitality to guests of the college. Working Session costs incurred for food and/or beverages shall not include the purchase of alcoholic beverages. Any costs incurred for alcoholic beverages for employees or third parties attending working sessions will not be reimbursed by the College.
7. Direct purchases of bottled alcohol for Hospitality for College guests or for Planned Corporate Events may only be made with President + CEO, or Vice-President approval within their delegated authority, regardless of the amount purchased.
8. The scheduling of Working Sessions by employees must consider the business purpose and ensure the frequency and regularity of such sessions is both reasonable and appropriate to facilitate College business.

PROCEDURES:

1. For Hosting Events that exceed an employee's signing authority limitation under the Delegation of Signing Authority Procedure and related matrix the prior approval of the President +CEO, or delegated Vice President must be obtained using the Hosting Event Form.
2. Where bottled alcohol is proposed for direct purchase, a Hosting Event Form must be approved prior to any purchase being made by the President + CEO or the delegated Vice President.
3. Hosting Events occurring over more than one day are considered a single event.
4. For subsequent review, monitoring and audit purposes, supporting documentation for all hospitality and working sessions expenses must include the names or numbers of attendees, purpose and date of the event and total cost. Detailed receipts are required for reimbursement.
5. For Working Sessions and Planned Corporate Events employees must identify those parties who are anticipated to attend the session or event. For small groups (10 people or less), name each individual attending, for large groups, (10 people or more), name the group. Where identity must be kept confidential simply identify the participant as "Anonymous Donor" etc.
6. Approved invoices must be forwarded to Accounts Payable with a copy of the completed Hosting Event Form attached where required. Where multiple invoices are received for a single pre-approved Hosting Event, invoices should reference the function name and date.

7. Planned Corporate Events or Hospitality Events held on ACAD property where alcohol is served or additional security is required, require the completion of the Hosting Event Form.
8. If Hosting Events requiring pre-approval are paid through an expense claim or through 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.

REFERENCES:

Procedure 200.05.01 Travel Procedure
Procedure 200.03.01 Delegation of Signing Authority