



Procedure #: P.UA.2018.07

Effective Date: April 27, 2018

Approved By: Richard LeRoy
Senior Director of University
Development

Fundraising Event Administration Procedures

PURPOSE:

These procedures will guide the review, planning and approval of fundraising events for CSU Channel Islands (CSUCI).

BACKGROUND:

In compliance with CSU Policy No. 15701.00 “Fundraising Events,” each CSU campus is required to have written procedures for University approval of fundraising events, in support of the [CSU policy](#). This policy requires that fundraising events with gross receipts greater than \$5,000 have prior approval from a designated campus authority.

Activities requiring approval include Gaming Activities (bingo, casino and similar “controlled games”, and raffles) and Sales Activities such as auctions. While the CSU policy does not apply to faculty associations, student clubs, fraternities, or sororities raising funds for their own benefit, CSUCI requires that all Fundraising Events held on campus must follow the University’s [Policy on Time, Place and Manner and the Use of University Buildings and Grounds](#) as well as the procedures outlined below.

PROCEDURE

Accountability:

Vice President for University Advancement or designee.

Applicability:

This policy applies to all requests from CSUCI students, faculty and staff from the University or its auxiliary organizations.

Definitions:

Fundraising Event: an event whose primary purpose is to raise money for a cause, charity or non-profit organization. These range from formal dinners to benefit concerts to walkathons. Events are used to increase visibility and support for an organization as well as raising funds. Events can feature activities for the group such as speakers, a dance, an outing or entertainment, to encourage group participation and giving. Events can also include fundraising methods such as a raffle or charity auction. Events often feature notable sponsors or honoree.



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Procedures:

All fundraising events subject to the CSU policy must be approved by the Vice President for University Advancement through submission of an [Event Approval Form](#).

Proposed events must meet the following criteria for approval:

- I. Are consistent with the goals and policies of CSUCI and the CSU
- II. Reflect positively on CSUCI's image, including review of all collateral material through the review and approval process in place and governed by the University's Communication & Marketing office
- III. Comply with appropriate federal, state, and local regulations
- IV. Provide assessment for risk or liabilities
- V. Are arranged and conducted in a manner that supports fulfillment of CSUCI's fiduciary responsibility to donors

A. Approval of Event

- a. Prior to any solicitation of funds, contractual commitments, sponsorships, literature distribution, spending, or other fundraising activities, the department or unit must obtain approval by the department's applicable Dean, or Asst/Associate Vice President, Vice President, and the Vice President for University Advancement.
- b. The department unit shall complete the [Fundraising Event Authorization Form](#) and submit to applicable Dean, AVP, or Vice President.
- c. Upon approval by the applicable party above, the department shall submit the Event Approval Form to University Advancement at least 120 days prior to any solicitations of funds, request for contractual commitments, sponsorships, literature distribution, spending, or other fundraising activities.
- d. University Advancement review may include examination of the list of prospective donors to be invited and/or solicited, the budget and consideration of the intended beneficiary of the event.
- e. Upon approval by University Advancement, the department will receive written notification of the approval and will have authorization to proceed with the fundraising event activities. Copies



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of the completed Event Approval Form will be provided to the Conferences & Events office as notification of the event.

- f. Once a fundraising event is approved, a copy of all proposed fundraising materials using CSUCI's name, logo or trademark must be submitted to Communication & Marketing for approval.
- g. A new approval must be obtained for each occurrence of the event.

B. Benefit Fundraisers

Because they are for the benefit a non-profit organization other than CSUCI, benefit fundraisers are exempt from the CSU "Fundraising Events" policy. Benefit fundraisers may not include cash solicitations (e.g., passing the hat), raffles, or gambling. Auctions may be held, provided they comply with rules and regulations governing auctions.

C. Preparation and Approval of Fundraising Literature

Any literature, including brochures, booklets, and letters used to solicit funds to the University shall be reviewed and approved by Communication & Marketing so that the most accurate information appropriate to a particular fundraising effort is reflected. University Advancement is responsible for maintaining a master calendar that incorporates the schedule of all fundraising mailings and solicitations. Samples of event invitations must be provided to University Advancement for review to ensure compliance with IRS regulations, including clear statement of the value of event attendance and the estimated gift portion.

D. Cash Handling

The sponsoring unit must follow CSUCI deposit procedures for all cash, checks, cash, credit card vouchers, or money orders received. <https://www.csuci.edu/financial-services/accounting.htm>

E. Auctions

Special accounting and gift processing treatment is needed to track auction sales. All sales must be reported to University Advancement. The sponsoring unit must summarize the auction transactions and provides necessary information such as:

- a. Fair market value (FMV) of the donated items with gift-in-kind ([Deed of Gift](#)) form



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- b. Event purchase price
- c. Buyer gift portion
- d. Sales tax portion, if applicable
- e. Summary accounting of all auction transactions

F. Raffles

Raffle fundraising events take special planning and consideration due to strict legal requirements and laws surrounding raffles. Under no circumstances shall any department conduct a raffle without full approval in advance from University Advancement. Raffles should follow University Advancement Procedure for Raffles (BP-UA-2018-03).

G. Donor Acknowledgement Letters

- a. Tax-deductible gifts
 - i. Donor acknowledgement letters and official tax receipts shall only be issued by University Advancement
 - ii. Donor thank you letters may be issued but the college or department but must not include any monetary amount in the letter.
- b. Non-tax-deductible gifts
 - i. Donor thank you letters may be issued by the college or department.

H. Tax Deductibility of Donor Gifts

- a. None, some or all of the revenue received from an attendee (donor) at a fundraising event may be a tax-deductible contribution for the donor. Tax laws, IRS rules and other regulations can make this a complex subject. There are a number of factors that affect the tax deductibility of the gift, including:
 - i. Wording used to describe the event and the gift associated with it in promotional literature, advertising, and at the event.
 - ii. The fair market value of any benefits that the donor received (e.g. food, entertainment, auction item purchased, rounds of golf, etc.)
 - iii. Intent to make a gift vs. fee for service.
- b. University Advancement should be consulted regarding the tax deductibility of the donor gifts, assist with the determination as to the tax-deductible portion, if any, and will issue an official tax acknowledgement letter, where applicable.



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I. Volunteers

Volunteers who assist in fundraising events and are assigned duties under the direction and supervision of a staff employee, must meet license requirements pertaining to their duties (i.e., medical licenses, valid CA driver's license, etc.). Volunteers must complete a [Volunteer Designation Form](#).