

FUNDRAISING EVENT PROCEDURES GUIDE

This Fundraising Events Procedures Guide provides information in the adherence to the University's Fundraising Events Policy approved on February 5, 2014.

1. Fundraising Events must be approved by the Vice President of University Advancement (or designee). This approval should be obtained prior at the outset of planning process. University personnel are encouraged to review the University's Policy on Fundraising Events. The approval process requires general information about the goals and plans for the event and the financial budget.
2. Key Personnel involved in Fundraising Events
 - a. Event Manager is the individual charged with oversight of the personnel and process for the area in which the special event is coordinated. The Event Manager is responsible for financial and administrative review throughout the event cycle. The Event Manager must have signatory authority over the CSUN Foundation fund utilized for the event's revenue and expenses. The Event Manager will be the responsible administrator for the event.
 - b. Event Coordinator is the individual responsible for the day-to-day planning and administration of the event. The individual will be the liaison to CSUN Foundation personnel for questions and concerns regarding the execution of the process.
 - c. Event Administrative Support is the individual responsible for the attendance, expenditure processing, and other administrative monitoring related to the event. This individual will be the liaison with CSUN Foundation accounting and University Donor and Member Services personnel as questions arise regarding the attendance (revenue generation) and expenses of the event.
 - d. CSUN Foundation – the University auxiliary designated for the receipt of all gifts to the University, its colleges, departments, programs, institutes, and centers. The Foundation must serve as the fiscal agent for all fundraising events. The Chief Financial Officer of the Foundation (CFO) is designated to ensure the legal, financial, policy, and tax compliance of fundraising events.
 - e. College or Unit Director of Development – a resource to the Event Manager and Event Coordinator to ensure coordination and appropriate solicitation and stewardship of participants. Directors of Development should not be the event manager or event coordinators.
 - f. Office of Special Events – an additional resource within University Advancement to assist in the planning and execution of fundraising and special events.

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- g. Office of Marketing and Communications – all marketing, advertising, promotional pieces, and event invitations must follow the University identity platform including messaging and design guidelines. Personnel within the Office of Marketing and Communications can also assist in the design and printing of these materials.
3. Per University policy, approval is required before publicity may be distributed for a fundraising event. Event Manager alongside the coordinator and administrative support should complete the **Event Summary** form available on the CSUN Foundation website and compile other requisite information, including but not limited to:
 - a. Financial Budget showing both revenue, expenses, and net proceeds
 - b. Hospitality Request Form, including proposed guest list
 - c. Request for Alcohol Form
 - d. Additional information useful to the approvers
 4. A financial budget must be created during the planning process to include both revenue and expenses.
 - a. The budget is used to determine whether fundraising intent is evident.
 - b. A budget template is available from CSUN Foundation to assist in the compilation of both revenue and expenditure estimates. Assistance may also be obtained from members of the CSUN Foundation staff.
 - c. The budget is used to determine benefit to the donor/attendee. Per IRS guidelines, CSUN Foundation issues gift acknowledgements for all gifts with notation indicating the goods and services received.
 - d. The budget should be reviewed by the Event Manager with a clear indication of that review prior to submission to the CSUN Foundation CFO for approval.
 - e. Quotes/contracts from vendors should be submitted alongside the budget with Completed CSUN Foundation purchase requisitions for each proposed purchase or contract.
 - f. When an off-campus location is utilized, the written agreement with the facility must be signed by appropriate officers of the Foundation after review. This review will include the requirements of the facility, appropriate insurance and indemnification provisions, and other purchasing and risk management guidelines as may be determined by the Foundation. In some circumstances, review by the University’s Office of Risk Management may be required and additional insurance may be needed.
 - g. The budget should show sufficient detail for subsequent assessment of the

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event's results.

- h. The budget and the calculation of benefit must be reviewed and approved by CSUN Foundation CFO prior to the advertising or publicity regarding the event.

5. Publicity

- a. Prior to distribution, registration, financial, and gift related aspects of all communications (electronic and otherwise) must be reviewed by the CSUN Foundation to ensure registration fee, benefits, and remittance instructions are complete and accurate. Communications must also utilize the University identity platform including messaging and design guidelines.
- b. All response devices should clearly indicate the CSUN Foundation address and a website for registration, if available. Campaign and appeal codes (available through the Foundation) must be requested and clearly indicated on the response devices.
- c. Publicity must clearly indicate the program to which the net proceeds will be designated.
- d. Event Coordinator should work with the Office of Marketing and Communications for the development of an appropriate web presence and include registration opportunities via automatic payment.
- e. All solicitations for registration must include the proper language in reference to the goods and services provided. CSUN Foundation does not determine the deductibility of the donor's gift – this is a question between the donor and his/her tax advisor.

6. Registration

- a. All registrations must be sent directly to CSUN Foundation for processing. This ensures timeliness of processing and the security of personal credit information on the part of the participants.
- b. Event Administrative Support will receive redacted copy of registration form upon CSUN Foundation's receipt. Whenever possible, access to the University's database will be granted to see reservations directly.
- c. Website registration can be created with proper advance notice and planning in coordination with the Office of Marketing and Communications. This type of registration is preferred for efficient flow of information, especially protected information, i.e., credit card information. When using the web for registrations, the reservations can be automatically sent to both CSUN Foundation and Event Coordinator, and it is integrated with the university's constituent relationship management data base which can provide important information about

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- attendees for the event planners.
 - d. It is the responsibility of the Event Coordinator to ensure an accurate registration list is maintained for the event.
 - e. The registration list should be reconciled to revenue on a weekly and monthly basis. CSUN Foundation Accounting can print interim financial reports to assist in the reconciliation process. Event Manager should review reconciliations monthly.
 - f. Complimentary registrations must be clearly indicated on the registration list.
 - g. For University employees' attendance, the registration list should clearly indicate the source of registration dollars (State, auxiliary, personal).
 - h. Registration fees for all events should be collected prior to the event. It is understood that businesses may need additional time, but all fees should be collected within thirty (30) days following the event.
 - i. Please be aware that corporations can issue purchase orders to confirm their registration. CSUN Foundation will provide the requisite invoice to ensure payment in these circumstances.
 - ii. Receivables from unpaid registrations will be reconciled during the post-event activities.
7. Expenses
- a. CSUN Foundation has the same policies regarding contracts and procurement as the State of California. Purchase orders should be used for all service-based expenses.
 - b. All contracts should be submitted with a purchase requisition to CSUN Foundation as soon as they are received.
 - c. Contracts should indicate CSUN Foundation as the signing party, not CSUF. Designated officials of the Foundation can sign contracts.
 - d. When possible, contracts or proposals should be available during the budget preparation process.
8. CSUN Foundation Accounting
- a. Events will be tracked in a separate fund so revenue and expenses can be compiled at the conclusion of the event.
 - b. Net proceeds will be transferred after the post-event review is completed to the designated account.
 - c. All monies related to an event will be deposited into the account, including outright donations received as a result of the publicity or response device.

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- i. If donations are for a restricted purpose, such as scholarships, these funds will be deposited into the appropriate account, but CSUN Foundation will track these in order to compile the total amount raised by the event.
 - d. Donations will be listed separately from registration and other revenue sources in the final report.
 - e. All monies will be receipted at 100% less the premium for identified benefits (as determined during the budget/planning process).

- 9. Event Day Activities
 - a. Two individuals should be assigned to event day registration table to track attendance and to collect payments. Assistance may be available from CSUN Foundation or University Advancement to ensure appropriate staffing.
 - b. CSUN Foundation has Credit Card Machines available for use at the event. These machines may use a wireless connection or a telephone line to process and authorize transactions. Credit card numbers should not be collected from registrants or donors.
 - c. Checks and cash should be monitored throughout the day. CSUN FOUNDATION procedure for the counting of currency and coins must be followed.
 - d. Event Manager or Event Coordinator must count and report the amount of cash to CSUN Foundation. A completed cash count sheet should accompany the cash to CSUN Foundation the next business day.
 - e. All cash and cash equivalents (currency, coin, checks, and credit card receipts) must be secured in a locked safe or cabinet following the event. CSUN Foundation lockboxes are available. CSUN Foundation Credit Card machines should also be secured in a locked safe.
 - f. Event staff should monitor attendance and utilize attendance list to track actual attendees.
 - g. Any new registrants should be tracked as they register and payment method notated.
 - h. Final registration list should be provided to CSUN Foundation within three (3) days of the event.

- 10. Post Event Income and Expense
 - a. Prepared by CSUN Foundation in coordination with Event Coordinator
 - b. Final Income and Expense Report reviewed by Event Manager and CSUN

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Foundation CFO

- c. All net proceeds will be transferred to appropriate CSUN Foundation fund.
- d. Final registration list will be reconciled to revenue as part of the post-event review.

11. Additional Event Components (legal and regulatory compliance aspects should be discussed with CSUN Foundation CFO)

a. Auctions – both silent and live

i. Prior to the event (recommendation is five days before), a list of all items available for an auction should be compiled and sent to CSUN Foundation for review. This review will ensure the following criteria are determined prior to the event day:

- Determination of Sales and Use Tax Amount - As a general rule, sales tax must be paid on any item on which sales tax would be charged in a retail environment. The Event team will need to determine whether taxes will be collected from the buyer or if the event will bear this cost. There is no sales tax on gift certificates or gift cards as the buyer will pay sales tax when they use the item.
- Determination of Good Faith valuation – this is to assist the potential buyers to determine the value of the goods or services on which bids are being accepted. This will also assist the purchaser and Foundation determine whether the transaction is a purchase or a donation with quid pro quo.

ii. Event team is responsible for tracking the sales of item, the amount for which it was sold, the buyer, and the method of payment. CSUN Foundation will provide receipt books, if requested.

iii. Items donated for auction must be reviewed by Event Manager via the Gift-In-Kind form available on the CSUN Foundation website. A Deed of Gift transferring ownership to the CSUN Foundation must accompany this form. Both the Gift in Kind Form and Deed of Gift must be submitted and approved by the CSUN Foundation prior to the auction.

b. Raffles

- i. All raffles must be approved prior to execution by CSUN Foundation CFO.
- ii. Per California law, all raffles require registration with the California Attorney General. CSUN Foundation is registered with the California Attorney General to facilitate raffles by recognized campus units and organizations.

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- iii. A separate report regarding revenue and expenses related to the raffle is required by the California Attorney General. Therefore, all revenue and expenses related to the raffle must be clearly identified.
 - 1. Monies must be segregated from registration and other revenue sources
- iv. Specific guidelines must be followed in terms of ticket sales
- v. Prizes must be clearly identified on the publicity.
- vi. Tickets must be pre-printed and numbered
- vii. Event team must consider tax implications for the winner. CSUN Foundation will be responsible for appropriate tax documents being filed. Prize distribution may be delayed until all required information is received from the winner(s).
 - i. Items donated for auction must be reviewed by Event Manager via the Gift-In-Kind form available on the CSUN Foundation website. A Deed of Gift transferring ownership to the CSUN Foundation must accompany this form. Both the Gift in Kind Form and Deed of Gift must be submitted and approved by the CSUN Foundation prior to the auction.
- c. Opportunity Drawings
 - i. Monies must be segregated from registration and other revenue sources
 - ii. Any individual wishing a ticket must be given one
 - iii. Tickets must be pre-printed and numbered
 - iv. Prize must be clearly identified
 - v. Items donated for opportunity drawings must be reviewed and approved by Gift Acceptance Committee prior to acceptance by the Event Manager or Event Coordinator.
- d. Casino Nights
 - i. Events are regulated by the California Attorney General.
 - ii. Event Manager and Event Coordinator must meet with CSUN FOUNDATION CFO to review compliance responsibilities prior to event approval.
- e. Bingo
 - i. Guidelines established by State of California must be followed.
 - ii. Event Manager and Event Coordinator must meet with CSUN Foundation CFO to review compliance responsibilities prior to event approval.

12. Gifts in Kind

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- a. Event Coordinator and Event Manager should be familiar with University’s Gift Acceptance Policy. Non-cash donations must be approved, prior to acceptance, by the Vice President of University Advancement or the Foundation Chief Financial Officer. Both the University and the IRS have specific guidelines regarding gift acceptance. Any inquiries regarding particular types of gifts should be addressed to the CSUN Foundation CFO.
 - b. CSUN Foundation will issue the required documentation for non-cash items. Per IRS regulations, CSUN Foundation does not place a value on donated non-cash items. This is the responsibility of the donor in consultation with his tax advisor.
13. Commercial Fundraisers
- a. Commercial fundraisers are any individual, corporation, or other legal entity who for compensation (i) solicit funds, assets, or property in California for charitable purposes; (ii) receive or control funds, assets, or property solicited for charitable purposes; or (iii) employ, procure, or engage any compensated person to solicit or control funds, assets, or property for charitable purposes.
 - b. University personnel are not commercial fundraisers.
 - c. Volunteers are not commercial fundraisers, but the volunteer must be “supervised” to ensure their compliance with Federal, California, and University guidelines for the solicitation of funds.
 - d. Commercial Fundraisers must be reviewed and approved by the Vice President of University Advancement.
 - e. Contract between University, Foundation, and commercial fundraiser must comply with Nonprofit Integrity Act of 2004.
 - f. Contract must be reviewed by CSUN Foundation CFO, and in some cases, the CSUN Foundation legal counsel.
14. Questions regarding this Procedure Guide may be directed to the Office of the Vice President for University Advancement (818/677-4400) or California State University, Northridge Foundation (818/677-4657).