

UW and UW Bothell Food Policies

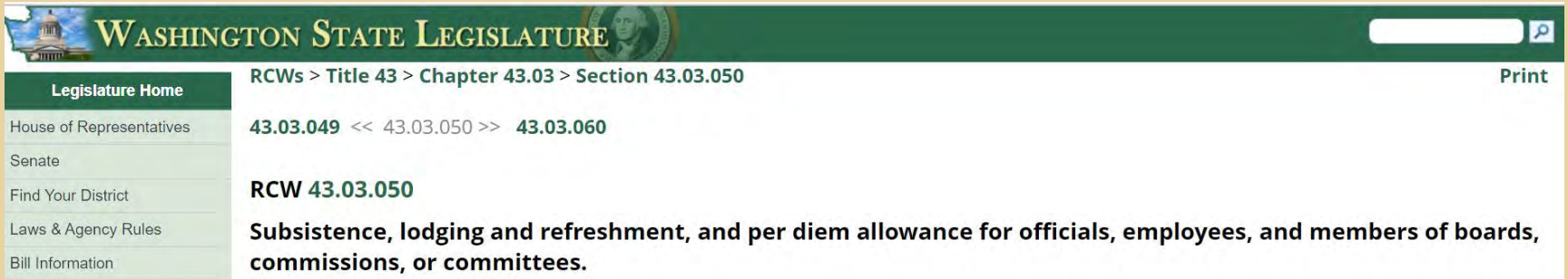
Presented by Fiscal and Audit Services
November 2022



Food purchased with university funds includes funds from taxpayers and student tuition/fees



From State Law to UW Policy



WASHINGTON STATE LEGISLATURE

RCWs > Title 43 > Chapter 43.03 > Section 43.03.050

Print

43.03.049 << 43.03.050 >> 43.03.060

RCW 43.03.050

Subsistence, lodging and refreshment, and per diem allowance for officials, employees, and members of boards, commissions, or committees.

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UW Finance

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Food Approval


Policy and Applicability

New: Review for guidance on [Virtual Meetings](#)

University and Washington State policies allow for the purchase of meals and light refreshments for employees, students and official guests under certain criteria to include the source of funds, type of budget and purpose of the event. This guidance is provided to ensure that all food expenses charged to University budgets are allowable and appropriate for the funding source.



The Food Approval Form captures information required by law/policy



UNIVERSITY OF WASHINGTON
**FOOD AND BEVERAGES FOR MEETING, TRAINING
 SESSIONS AND RECOGNITION AWARDS CEREMONIES**
 FINANCIAL SERVICES

Complete this form and obtain approval before meals or light refreshments are to be served at a university meeting, formal training session, or formal recognition event. Please use object code 03-75 on payment documents. This form should be completed and approved prior to the event. For additional guidance, please refer to the Policy for the Purchase of Meals and/or Light Refreshments issued by the Executive Vice President on May 1, 2000.

Event Date: / / Event Title:

Purpose of Event

Meeting (Official UW business will be conducted; meals/light refreshments are integral to the event.)
 Training (Official UW business will be conducted; meals/light refreshments are integral to the event.)
 Recognition (Light refreshments are integral to recognition of UW employees/students.)

Sponsoring Department: Budget Number:

Department Contact Name: Contact's Phone Number: ()

Total Number of Invitees:
 (Maintain a list of attendees or invitees in department.)

CHECK LIST

Meals will be served.*
 Breakfast
 Lunch
 Dinner *The cost per meal may not exceed the applicable per diem, including tax and gratuity, for the location in which the meal is served.

Light refreshment will be served.
 Estimated cost of refreshments \$

Event will be recurring.**


Name of Meeting/Training Coordinator: PLEASE PRINT: Signature of Coordinator: Date:

** Approved form may be copied for future recurring events.

APPROVAL

Name of Approving Official: PLEASE PRINT: Signature of Approving Official: Date:

UW 1756 6/00



University of Washington Bothell
Food Purchase Approval Form

Submit to Fiscal and Audit Services (Box 358525 or scan to uwbfdapp@uw.edu) at least ten business days prior to the event. Forms submitted after the event may be the financial responsibility of the purchaser.

The requesting unit is responsible for complying with the following policies:
 1. UW Food Approval Policy: <https://finance.uw.edu/food-approval>
 2. UW Bothell Food Purchase Policy and Clarifications: <https://www.uwb.edu/finance/food-approvals>

GENERAL INFORMATION

Approximate event start time: Approximate event end time:

Describe invitees (e.g. staff, faculty, students, or external guests):

Event location:

Are there any invitees/attendees who are external to UW Bothell? Yes No

EVENT DESCRIPTION

Describe the meeting, training or recognition event and any pertinent information to help explain how it meets the regulations of the UW and UW Bothell food policies.

APPROVAL

 Unit Director/Head (print name) Signature Date

Unit Director/Head please initial to indicate your unit understands these requirements:

A list of invitees or attendees will be kept on file and available for auditors:

For recognition events, a documented recognition policy will be kept on file and available for auditors:

Obtain Vice Chancellor (VC) or Chancellor approval as needed:

 VC or Chancellor (print name) Signature Date

UW Bothell Fiscal and Audit Services - updated 7/23/19

Allowable events:

- Business Meeting
- Training
- Recognition

That's it!



Limits to remember:

- ❑ **Meal per diem** - costs must be at/under “travel per diem” limits (currently breakfast \$19, lunch \$22, and dinner \$38 for Seattle/Bothell), inclusive of tax, gratuity, and delivery fees
- ❑ **Recognition** - \$200 limit per individual or group; formal recognition plan needed; only light refreshments can be served
- ❑ **Refreshments** - \$5 per person limit



A formal recognition program is required for any recognition events

Recognition program requirements

- Documented and approved recognition **policy**
- Approved by the Dean or Vice Chancellor

Employee recognition policy elements

- Definition of purpose, criteria, and budget
- Selection often executed by a committee
- Definition of award eligibility, frequency and process



University funds can't be used for:

- Normal daily business of employees
- Regularly scheduled meetings
- Open houses
- Receptions for new employees
- Alcoholic beverages
- Food over per diem limits
- Hosting and entertaining
- Lobbying, elections, election celebrations
- Graduation events



For virtual meetings:

- ❑ Food purchases are not allowed for **employees working remotely**
- ❑ **Discretionary funds*** should not be used for items that are *personal in nature*, which includes food purchases for employees working at home



* Unrestricted gift funds



UW Bothell Policy Statement 3.1



UW Bothell Policy Statement POL- 3.1

UW Bothell Clarifications

Employee meetings or trainings:

- ❑ Must be **2.5 hours or more** in length for *light refreshments* to be provided
 - 2.5 hour minimum is *waived* for meetings or trainings that primarily engage participants who are *external to UW Bothell, students, or faculty/leadership search candidates*
- ❑ Light refreshments are limited to **\$5 per person**
- ❑ Light refreshments for **recognition events are limited to \$200** per individual or group receiving a formal recognition award



UW Bothell Clarifications (cont.)

Employee meals allowed when:

- ❑ The meeting is **3.5 hours or more** in length and extends **over a meal period**
 - Breakfast begins at 7 a.m. or earlier
 - Dinner ends at 7 p.m. or later
- ❑ The 3.5 hour minimum and 7 a.m. start and 7 p.m. end times are *waived* for meetings or trainings that primarily engage *external participants, students or faculty/leadership search candidates*



UW Bothell Clarifications (cont.)

Light refreshment service for *one-hour* or longer meetings:

Allowed for...

- > High-level meetings (signified by **director and above in attendance**)
- > with **external participants,**
- > with **approval of the Vice Chancellors/Chancellor,**
- > and where **such service might be expected** in the conduct of official UW business.



UW Bothell Clarifications (cont.)

Dining at restaurants:

- Must have a **documented UW business purpose** or meeting agenda detailing the benefit to the UW, and
- Must include a **participant who is external** to UW Bothell unless a vice chancellor/chancellor waives this requirement on the Food Approval Form

Meals for spouses/partners and family members:

- Not allowed



Things to remember

❑ Documentation required for auditors:

- Signed Food Approval Form
- List of invitees and/or attendees
- Details of food purchased, such as an *itemized* receipt or contract
- Note: Credit card slips are not adequate



Things to remember (cont.)

□ Consider Reputational Risk

- The potential for negative publicity or negative public perception to have an adverse impact on the University
- Test: Would an auditor, reporter, taxpayer, student, parent... agree with the purchase using taxpayer/student funds?



UW Bothell Process



Prior to food purchase

- ❑ Prepare the Food Approval Form with required signatures (FAS can help you get started).
- ❑ Note: The Director of Fiscal and Audit Services (FAS) signs as Approving Official on the bottom of the form titled “*Food and Beverages for Meeting, Training Sessions and Recognition Awards Ceremonies*” on behalf of the UW Bothell campus.
- ❑ Submit as a PDF (not DocuSign) via [Service Request Form](#) for review and approval by FAS at least ten business days prior to the event. Forms submitted after the event may be the financial responsibility of the purchaser if not allowable.
- ❑ Questions? Contact FAS via [Service Request Form](#)



After food purchase

- ❑ Reconcile purchase documentation (e.g. to Procard transaction detail report, budget, etc.)
- ❑ Keep a list of invitees/attendees and the documented recognition policy (if applicable) on file for auditors
- ❑ Ensure approved and actual food purchases align



Assume your purchase will be audited!



FAQ

❑ What can I do with leftover food?

- DO: Set out food where the university community and hungry students can partake of the leftovers
- DO NOT: Take the food for yourself; doing this would be considered a “personal gain” and WA State Ethics Law violation



Examples



What would taxpayers/students think about...

- > Business meeting at a winery or pub
- > Lunch meeting for two employees at a local restaurant
- > Staff meeting a restaurant in December
- > Evening meeting for employees at a restaurant
- > Refreshments to celebrate exceeding work expectations



A good (real) example

- > This will be a day-long retreat
- > Retreat Goals: Identify our unit priorities for the fiscal year in conversation with campus strategic partners to develop indicators around which we can focus our collective and individual work
- > There will be a working lunch (see attached agenda)
- > Boxed lunches and light refreshments are requested



FAS will help you navigate food rules to be compliant and reduce reputational risk

Audit: Many Problems At PPS, Oregon Department Of Education



By Rob Manning (OPB)

Portland, Ore. Jan. 9, 2019 10:45 a.m.

UPDATE (11:24 a.m. PT) — State auditors released a blistering review of Oregon's education department and its largest school district Wednesday, recommending that legislators take a hard look at how administrators spend existing money as they consider significant new educational investments sought by Gov. Kate Brown.

The audit suggested that Portland Public Schools needs to look for ways to save money, including scaling back the use of purchasing cards. Auditors noted that 13 percent of purchases on district-issued cards were for food, and that the district spent \$13,000 on a group retirement party in 2017, including \$1,068 for leis and other flowers shipped from Hawaii.

Resources

- ❑ [Fiscal and Audit Services Website](#)
- ❑ [UW Food Approval Guidance](#)
- ❑ [UW Bothell Food Approvals Website](#)
- ❑ [UW Bothell Food Approval Form](#)
- ❑ [Per diem meal limits](#)
- ❑ [Receipt Policy Information](#)
- ❑ [Formal recognition program guidelines](#)

Questions?

Contact FAS via [Service Request Form](#)

FAS will help you navigate the food approval process
and policy requirements



Thank you from Fiscal and Audit Services