

Coffee/Light Refreshments/Meals with Meetings

When may Coffee and Light Refreshments or Meals with Meeting be served?

The agency head or authorized designee may approve the serving of coffee and light refreshments in the conduct of official state business at certain agency-sponsored meetings. This authority is not intended for use with normal daily business of employees or officials, but rather for special situations or occasions, as determined by the agency head or authorized designee, where:

- The purpose of the meeting is to conduct agency business, provide formal training sessions that benefit the state, or recognize agency or employee accomplishments; **and**
- The meeting involves elective or appointive officials, state employees, or others the agency is legally authorized to reimburse (RCW 43.03.050); **and**
- The coffee and/or light refreshments are an integral part of the meeting; **and**
- The agency obtains a receipt for the actual costs of the coffee and/or light refreshments; **and**
- The agency person responsible for the meeting receives agency approval for the serving of coffee and/or light refreshments **prior** to the event.

All legally authorized boards and commissions may provide coffee and/or light refreshments at their official public meeting, including executive sessions.

Agencies are not required to provide coffee and/or light refreshments at meetings.

Expenditures for Coffee and Light Refreshments are prohibited in some cases

Agencies **may not** make expenditures for coffee and/or light refreshments in the following situations:

- For anniversaries of agencies, receptions for new, existing, and/or retiring employees or officials, election celebrations, etc.
- Any “hosting” activities. “Hosting” includes, but is not limited to, those activities that are intended either to lobby a legislator or a governmental official, or are to be a social rather than governmental business event, and include expenditures for coffee and/or light refreshments for those whom agencies are not legally authorized to reimburse.

Documentation of approval is required

Agencies must document the request and approval for expenditures for coffee and/or light refreshments. Agencies may use a Coffee/Light Refreshments/Meals with Meetings form. The form should provide support for the authorization including:

- The names of the state organizations or persons attending the meeting (includes conferences, conventions, and formal training sessions); **and**
- The purpose of the meeting or expenditure

EvCC Guidelines for Coffee/Light Refreshments/Meals with Meetings

Coffee/Light Refreshments/Meals with Meetings forms must be approved by Accounting Services PRIOR to the event and PRIOR to making any purchases for the event.

1. Fill out the Coffee/Light Refreshments/Meals with Meetings form **completely**. (Please use the form on Intranet in eForms)
2. Two signatures are required on the form.
 - a. Person responsible for the event and
 - b. Budget authority
(If the budget authority is the person responsible for the event then the second signature must be someone with authority above the budget authority.)
3. The sub-object for light meals and refreshments is EZ.
4. Send the completed form to Accounting Services (Kathy McQuade) for approval before purchases are made.
5. Accounting Services (Kathy McQuade) will then
 - a. Sign the form if approved and
 - b. Return it to the person responsible for the event
6. For payment or reimbursement attach the original Coffee/Light Refreshments/Meals with Meetings form to
 - a. Payment documents (Invoice voucher, Purchase Requisition, etc.) sent to Accounts Payable
 - b. Petty Cash Vouchers and receipts turned in to Cashiers
 - c. Food Service Catering forms (approval forms should be given to Food Services prior to the event)
7. For multiple purchases
 - a. The original Coffee/Light Refreshments/Meals with Meetings form will be kept by the department and
 - b. Copies stating where the original is kept will be attached to the payment documentation for reimbursement.
 - c. The purchase requisition number, catering form number or other identifying information must be written on the original Coffee/Light Refreshments/Meals with Meetings form for reference purposes in case the auditor wants to see all of the payments associated with a particular form.
 - d. The department is responsible for staying within the approved dollar amount on the form.
 - e. The department is responsible for archiving these files for six years for audit purposes.

ACCOUNTING SERVICES DOES NOT KEEP COPIES OF THE APPROVED Coffee/Light Refreshments/Meals with Meetings Forms.