



E. J. Ourso College of Business Guidelines: Use of LSU Foundation Funds for Alcohol-Related Expenses

Effective Date: October 14, 2025

Approved By: Dean, E. J. Ourso College of Business

Responsible Office: Office of the Dean

Related Policies: LSU PS-78, LSU PS-67, LSU Foundation Comprehensive Disbursements Policy (Fiscal C.1, Rev. 10-01-2025), LSU Foundation Code of Ethics

I. PURPOSE

These guidelines establish standards for the appropriate use of LSU Foundation funds for the purchase or reimbursement of alcoholic beverages at events sponsored by or affiliated with the E.J. Ourso College of Business (the “College”). They are intended to ensure compliance with LSU and LSU Foundation policies, state and federal laws, and responsible stewardship of donor contributions.

II. SCOPE

These guidelines apply to all College departments, centers, programs, and affiliated units utilizing LSU Foundation accounts for official University business, advancement, outreach, or engagement activities. These guidelines do not authorize the use of University (state) funds for alcohol purchases, which remain prohibited under LSU PS-78 § IV.F.6.

III. GUIDING PRINCIPLES

The College recognizes that, on occasion, alcohol may be appropriately served at events that advance the University’s educational, research, or outreach mission. Such expenditures must:

- Comply with LSU PS-78, LSU Foundation Policy C.1, and all applicable laws;
- Be reasonable, moderate, and incidental to the event purpose;
- Include food and non-alcoholic beverage options whenever alcohol is served;
- Use only “Permitted Alcohol,” defined by LSU PS-78 as beer and wine products containing no more than 15% alcohol by volume. Service of liquor, spirits, or mixed drinks is not permitted unless expressly approved in writing by the Dean or designee; and
- Withstand public, donor, and audit scrutiny.

IV. ALLOWABLE USES OF FOUNDATION FUNDS

Foundation funds may be used for alcohol expenses only when directly associated with legitimate institutional purposes such as:

A. Donor, Alumni, & External Engagement

Events that cultivate or recognize alumni, donors, corporate partners, advisory boards, or other external stakeholders, including:

- Donor receptions or recognition dinners;
- Alumni or advisory board meetings;
- Advancement, fundraising, or partnership events.

B. Faculty Recruitment & Professional Representation

Events involving official University guests, such as:

- Faculty or administrative recruitment dinners;
- Visiting scholar or speaker receptions; or
- Professional or business meetings with external partners where alcohol service is customary.

C. College, Department, & Unit Faculty and Staff Events

Alcohol expenditures may be allowable at College, department-, or unit-sponsored faculty or staff events *only when* the event serves a legitimate business, institutional, or community-building purpose and is not purely social in nature. Examples include:

- Official College-wide or departmental receptions, retreats, recognition, or community-building events that promote collaboration, collegiality, or employee engagement;
- Team-building or professional development gatherings that strengthen workplace culture or support strategic or operational initiatives;
- Inclusive faculty and staff appreciation events hosted by a unit or the Dean's Office; or
- Collaborative events involving external guests, partners, or University administration.

Departments and units are limited to *one approved event per fiscal year* at which alcohol may be served using LSU Foundation funds, unless an exception is granted by the Dean's Office. This restriction ensures consistency, reasonableness, and alignment with stewardship expectations.

Informal gatherings of colleagues, such as small-group dinners, after-hours drinks, or casual department socials, are not considered official University events and therefore *may not* be charged to LSU Foundation funds. Activities that are primarily social or celebratory in nature, rather than serving a defined business or institutional purpose, are treated as personal expenses and are not allowable.

When alcohol is served at such events:

- The service must remain incidental to the primary purpose;
- Only beer and wine may be served, in accordance with LSU PS-78;
- Food and non-alcoholic beverages must be provided;
- Attendance should be broadly inclusive (e.g., open to all members of the sponsoring unit rather than select individuals); and
- Expenditures must be reasonable and comply with all approval and documentation requirements under these guidelines and LSU Foundation Policy C.1.

D. Student-Related Educational or Networking Events

Alcohol service at student-related events may be allowed only if all of the following conditions are met:

1. A faculty or staff member is present for oversight;
2. Service is limited to beer and wine (i.e., permitted alcohol under LSU PS-78);
3. All participants consuming alcohol are 21 years or older;
4. A licensed vendor provides and monitors alcohol service. For events held on University property, the vendor must also be University-authorized in accordance with LSU PS-78 § IV and approved through LSU Risk Management and Procurement Services;
5. The event has received prior University approval through completion and acceptance of the required Event Registration Form, submitted to the Office of the Dean of Students (for registered student organizations) or the Office of Finance & Administration (for non-student University units) at least ten (10) business days in advance, in accordance with LSU PS-78 § IV (E) and (V)(B); and
6. Alcohol distribution occurs in a controlled and limited manner, such as:
 - Through a drink-ticket system that provides a fixed, reasonable number of drinks per attendee (i.e., one drink per hour but no more than two drinks total); up to two events per year unless approved by the College.
 - Via a cash bar operated by the authorized vendor, where guests purchase their own beverages.

Alcohol service is limited to no more than two student events per year. Additionally, alcohol may *never* be served as “open bar” or self-service, and service must remain incidental to the educational or networking purpose of the event. Food and non-alcoholic beverages must always be available.

V. PROHIBITED OR RESTRICTED USES

Foundation funds *may not* be used for alcohol purchases when:

- The event involves only LSU or Foundation employees or students, unless prior written approval is obtained from the Dean (or designee) and the LSU Foundation CFO (or designee) (C.1 § III.D);
- The expenditure is for personal, social, or celebratory purposes (e.g., birthdays, retirements, tailgates, department socials), unless prior written approval is obtained from the Dean (or designee) and the LSU Foundation CFO (or designee) (C.1 § III.D);
- Alcohol is the primary purpose or inducement for attendance;
- Hard liquor or mixed drinks are purchased without written approval from the Dean (or designee) or Foundation CFO (or designee);
- Alcohol is purchased as a gift, prize, or giveaway; or
- The expense conflicts with donor intent, ethics standards, or the public trust.

VI. APPROVAL & DOCUMENTATION

All alcohol-related expenditures must include:

- Advance approval by the Department Head and Foundation CFO (or designee);

- Receipts or invoices must clearly identify any alcohol charges and distinguish them from other event expenses;
- A statement of business purpose linking the event to the College or Foundation mission; and
- An attendee list identifying participants and their affiliation (e.g., donor, alumni, student, faculty, corporate guest).

Reimbursement requests must comply with the LSU Foundation's accountable plan and be submitted within 60 days of the event.

VII. RESPONSIBILITY & COMPLIANCE

Event organizers, faculty hosts, and department heads are responsible for ensuring:

- Alcohol service is conducted in accordance with PS-78 and local/state law;
- All attendees consuming alcohol are 21 years or older;
- Service is moderate and accompanied by food and non-alcoholic beverages; and
- Required documentation is complete and retained in College records.

Expenses that do not meet these guidelines may be denied or require personal reimbursement. Repeated non-compliance may result in loss of fund access or additional review requirements.

VIII. APPEALS & EXCEPTIONS

Requests for interpretation, deviation, or exception from these guidelines must be submitted in writing to the Dean's Office prior to the event or expenditure. The Dean (or designee) may grant limited exceptions only when the request demonstrates a legitimate institutional purpose and remains consistent with LSU and LSU Foundation policies, applicable laws, and the principles of responsible stewardship.