

FLORIDA KIWANIS FOUNDATION
POLICY and PROCEDURE MANUAL

SECTION 4

PUBLIC INSPECTION POLICIES

1.1

PUBLIC INSPECTION OF FOUNDATION RECORDS

1.0 SCOPE

This procedure describes the process for inspecting Foundation records.

2.0 RESPONSIBILITY

It is the responsibility of the Administrative Staff and Officers to administer this procedure.

3.0 PROCEDURE

3.1 The policy of the Florida Kiwanis Foundation, Inc (Foundation) is and the Foundation is committed to:

- a. Openness and transparency of current members to donors/funders, and the general public; and
- b. Proactive disclosure and dissemination of information about its operations, plans and decisions of the Board of Trustees (Board) and information concerning the Foundation.

3.2 The following documents are available for public inspection during business hours at the office of the Foundation or by special appointment:

- a. All documents as required by federal, state or local law, including but not limited to the IRS Form 990 and if applicable, the IRS Form 990T;
- b. Audited financial statements;
- c. Board approved minutes of Board of Trustee meetings;
- d. Board approved minutes of the Executive Committee meetings;
- e. Board approved current financial statements.

Additionally, during their terms of office, Officers of the Foundation or members of the Board may inspect any of the current financial accounts and records of the Foundation.

3.3 Request for records or documents more than three years old may require prior written request and research charges may apply. If printed copies of any documents are requested, copying and mailing charges may apply and must be

paid prior to delivery of said documents. Those receiving document/s must sign an agreement that they will use and keep the records in confidence.