

TRANSPARENCY AND ACCOUNTABILITY POLICY

1.1 Purpose. By making full and accurate information about its mission, activities, finances, and governance publicly available, the Matthew Patton Foundation practices and encourages transparency and accountability to the general public. To that end, the Board of Directors has established a “Transparency and Accountability Policy”. This policy:

- (a) indicates which documents and materials produced by the Foundation are presumptively open to staff and/or the public
- (b) indicates which documents and materials produced by the Foundation are presumptively closed to staff and/or the public
- (c) specifies the procedures whereby the open/closed status of documents and materials can be altered.
- (d) specifies the means by which materials that are deemed open to the public will be made available for access by the public.

The details of this policy are as follow:

1.2 Financial and IRS Documents. The Foundation shall provide its Internal Revenue forms 990, 990-T, 1023, and 5227, Bylaws, Conflict of Interest policy, **Transparency and Accountability Policy** and financial statements to the general public for inspection free of charge.

1.3 Means and Conditions of Disclosure. The Foundation shall make “widely available” the aforementioned documents on its internet website: www.matthewpattonfoundation.org to be viewed and inspected by the general public.

- (a) The documents shall be posted in a format that allows an individual using the Internet to access, download, view, and print them in a manner that exactly reproduces the image of the original document filed with the IRS (except information exempt from public disclosure requirements, such as contributor lists).
- (b) The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- (c) The Foundation shall not charge a fee for downloading the information. Documents shall not be posted in a format that would require special computer hardware or software (other than software readily available to the public free of charge).
- (d) The Foundation shall inform anyone requesting the information where this information can be found, including the web address. This information will be provided immediately for in-person requests and within 7 days for mailed requests.



1.4 IRS Annual Information Returns. The Foundation shall submit the Form 990 to its Board prior to the filing of the Form 990. While neither the approval of the Form 990 or a review of the 990 is required under Federal law, the Foundation's Form 990 shall be submitted to each member of the Board via hard copy or email at least 10 days before the Form 990 is filed with the IRS.

1.5 Board.

- (a) All Board deliberations shall be open to the public except where the Board passes a motion to make any specific portion confidential.
- (b) All Board minutes shall be open to the public once accepted by the Board, except where the Board passes a motion to make any specific portion confidential.
- (c) All papers and materials considered by the Board shall be open to the public following the meeting at which they are considered, except where the Board passes a motion to make any specific paper or material confidential.

1.6 Staff Records.

Staff records are generally viewed as confidential material. Therefore, there will be no public disclosure of any staff records, other than name and position.

- (a) All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
- (b) No staff records shall be made available to any person outside the Foundation except authorized government agencies.
- (c) Within the Foundation, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that
- (d) Staff records shall be made available to the Board when requested.

1.7 Donor Records.

- (a) All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.
- (b) No donor records shall be made available to any other person outside the Foundation except authorized government agencies, except that
- (c) Donor records shall be made available to the Board when requested.
- (d) Donor names may be made available with permission on the Foundation website.
- (e) Within the Foundation, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors