

**Four Corners Fastpitch Association**  
**Public Reporting and Transparency Policy**

**1. Purpose:**

- a. FCFA believes in transparency and accountability to its constituents and the public by making available information on FCFA's governance structure, governance policies and documents, financial condition as reflected in audited financial statements, and major programs.
- b. This policy implements Internal Revenue Service requirements regarding public disclosure of FCFA's IRS forms, exemption application and annual reporting IRS forms.

**2. Information Available to the Public**

- a. FCFA shall post on its website and make available upon request the following information and documents in a timely manner:
  - i. Governance Documents, including:
    - 1. A list of the current officers and directors of FCFA
    - 2. Constitution
    - 3. Rules of the Game
    - 4. Board Bylaws
    - 5. Code of Ethics/Conduct
    - 6. Zero Tolerance Policy
    - 7. Risk Management Policies
    - 8. Board, Membership and Coaches meeting minutes and notices
    - 9. Public Reporting and Transparency Policy
  - ii. \*Financial and IRS documents, including:
    - 1. IRS form 1023 exemption application
    - 2. IRS form 990 and 990T
    - 3. Audited financial statements
    - 4. Balance Sheet
    - 5. Income Statement (P&L)
    - 6. General Ledger
    - 7. Trial Balance

**3. Delegation of Authority for Website Management**

FCFA delegates to the website manager the authority to manage the FCFA website in accordance with this policy and with the further objectives of informing FCFA's membership and the public of FCFA's major activities and programs and providing information that supports FCFA's mission.

\*The financial and IRS documents are not posted on the public website; they will however be available upon request.

### **Member Request for Audit or Financial Documentation**

1. Must be a paying member of the organization
2. Must be in writing (email or mailed)
3. Can only request financials and/or audit for the years of paid membership
4. If an audit is requested a committee will be created by the board of directors to conduct an official audit. The committee will consist of the following at the minimum:
  - a. Member at large (1)
  - b. Area Representative (1)
  - c. Vice President (1)
  - d. Secretary

### **Legally must provide the following:**

1. Form 990s (Prior 3 years)
2. Specific Financial Documentation
  - a. Balance Sheet
  - b. Income Statement (P&L)
  - c. General Ledger
  - d. Trial Balance
3. Board, Membership and Coaches meetings, meeting notices and minutes