



TITLE: PUBLIC INFORMATION DISCLOSURE & DISSEMINATION

POLICY 1.5
Rev. July 2015

PURPOSE AND SCOPE

The purpose of this policy is to ensure that Kokua complies with the IRS regulation 501(c), 3 and Washington State requirements for public disclosure of required documents and information regarding Kokua's operations.

A. DOCUMENTS MADE AVAILABLE UPON REQUEST

Kokua will make available the following documents upon request:

1. The organization's application for recognition of tax exempt status and the IRS Determination Letter granting that status and any subsequent reviews and findings pertaining to Kokua's tax exempt status.
2. The organization's three most recent annual IRS Form 990 filings, including all schedules and attachments, excluding any parts of the return that give the names or addresses of contributors.
3. The organization's current State of Washington Secretary of State Charitable Solicitations Renewal.
4. A copy of most current Independent Auditor's Report on the review of Kokua's financial records.
5. A copy of the agency's budget.
6. The organization's most current Annual Report.
7. A copy of the most recent DSHS Division of Developmental Disabilities Certification Evaluation.

B. DOCUMENTS AVAILABLE ON-LINE

The public may also access Kokua's Annual Report and IRS Form 900 by visiting the organization's website, www.kokuaservices.org.

C. PROCEDURES FOR REQUESTING DOCUMENTS

Requests for documentation should be directed to the Administrator and can be made in person, by phone, fax or email.

For requests made in person, the Administrator will respond within one business day. If the Administrator is unavailable for any reason, the request will be honored within 5 business days, excluding holidays.

Kokua will provide copies of its Annual Report and IRS Determination Letter at no cost. If additional documents are requested, Kokua will charge \$1.00 for the first page and \$0.15 per page for additional documents, plus actual postage costs if the documents are to be mailed. Payment can be accepted by cash (in person) or money order. If a request is made in writing and does not contain the prepayment, Kokua will respond within 7 days, if a return address is given, to notify the requester of the required prepayment. Kokua will respond within 30 days of receiving the required prepayment of all written requests.