



POLICY AND PROCEDURE MANUAL

Chapter:	Governance and General Administration		
Title:	Openness and Transparency		
Policy: <input checked="" type="checkbox"/> Procedure: <input type="checkbox"/>	Review Cycle: Triennial Author: CEO/Designee	Adopted Date: 08.2020 Review Date: 5.2023	Related Policies: Conflict of Interest

Purpose:

The Hopeful Horizons’ Board and executive leadership seek to operate in an atmosphere that is open and transparent with the goal of enhancing trust and understanding. To achieve this end, the Board has adopted this policy to clarify its approach to openness and transparency.

Scope:

This policy applies to

- All HH Staff
- Selected HH Staff, as specified: Executive Leadership
- HH Board Members
- HH Volunteers
- Other: Sub-contract Providers

Policy:

HH endeavors to provide comprehensive and timely information to the public, media, and all stakeholders and shall strive to be responsive, in a timely manner, to reasonable requests for information consistent with applicable law. To accomplish these ends Board and executive leadership shall:

- Post IRS Form 990 online or otherwise make it available to the public
- Manage conflict of interest in accordance with Board policy
- In all material respects, provide complete and accurate financial, organizational, and program reports including an annual Impact Report
- Assure solicitation materials accurately represent HHs’ policies and practices and protect the dignity of program beneficiaries.

All media requests for information concerning HH shall be referred to the Chief Executive Officer (CEO) to evaluate the request for confidentiality and privacy protection and to provide the requested information if appropriate. In the absence of the CEO, media requests shall be referred to the Chief Development Officer (CDO).

Communication and Training:

The Board shall receive a copy of the policy at the time of periodic review and will have an opportunity to ask clarifying questions during the approval process. Employees shall receive notice of the Board’s policy review and approval including notice of any substantive changes. The notice will provide a link to the policy.

Definitions:

1. IRS Form 990, Return of Organization Exempt from Income Tax: Form 990 is a federal financial information statement used to regulate tax-exempt organizations and ensure they are not abusing their tax-exempt status. These returns supply critical information for both the IRS and the public, such as:
 - The mission of the organization and its activities

- Names of officers, directors, and highly compensated employees
- Revenues, expenses, assets, and liabilities

It will also include details regarding the organization’s governance and accomplishments which can be used to defend their tax exemption.

Other Related Materials:

Conflict of Interest Disclosure Form
 IRS Form 990

References/Legal Authority:

[About IRS Form 990, Return of Organizational Exempt from Income Tax, Internal Revenue Service, 2023.](#)

[How to Improve Nonprofit Transparency: A Complete Guide, donorbox, 12.2022.](#)

Change Log:

Date of Change	Description of Change	Responsible Party
5.2023	Updated to policy template. Added Communication, training, definitions, and references. Included referral of media requests.	CEO