

TRANSPARENCY AND ACCOUNTABILITY POLICY

OF

KINGDOM WORKER MINISTRIES

ARTICLE I

PURPOSE

Section 1. Purpose

- 1.1 By making full and accurate information about its mission, activities, finances, and governance publicly available, Kingdom Worker Ministries (KWM), a tax-exempt corporation, practices and encourages transparency and accountability to the general public.
- 1.2 This policy will:
 - 1.2.1 indicate which documents and materials produced by the ministry are presumptively open to staff and/or the public;
 - 1.2.2 indicate which documents and materials produced by the ministry are presumptively closed to staff and/or the public; and
 - 1.2.3 specify the procedures whereby the open/closed status of documents and materials can be altered.
- 1.3 This policy is intended to supplement but not replace any applicable state and federal laws governing transparency and accountability applicable to nonprofit and charitable corporations.

ARTICLE II

POLICY

Section 1. Policy

- 1.1 Financial and IRS documents (The form 1023 and the form 990):
 - 1.1.1 KWM shall provide its Internal Revenue forms 990, 990-T, 1023 and 5227, bylaws, conflict of interest policy, and financial statements to the general public for inspection free of charge.
- 1.2 Means and Conditions of Disclosure:
 - 1.2.1 KWM shall make “Widely Available” the aforementioned documents on its internet website: kingdomworkerministries.org to be viewed and inspected by the general public.

- 1.2.1.1 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).
- 1.2.1.2 The website shall clearly inform readers that the document is available and provide instructions for downloading it.
- 1.2.1.3 KWM shall not charge a fee for downloading the information.
- 1.2.1.4 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).
- 1.2.1.5 KWM shall inform anyone requesting the information where this information can be found, including the web address.
- 1.2.1.6 This information must be provided immediately for in-person requests and within 7 days for mailed requests.

1.3 IRS Annual Information Returns (Form 990):

- 1.3.1 KWM shall submit the Form 990 to the Board of Directors prior to the filing of the Form 990.
- 1.3.2 While neither the approval of the Form 990 or a review of the 990 is required under Federal law, the ministry's Form 990 shall be submitted to each member of the board of director's via (hard copy or email) at least 10 days before the Form 990 is filed with the IRS.

1.4 Board:

- 1.4.1 All board deliberations shall be open to the public except where the board passes a motion to make any specific portion confidential.
- 1.4.2 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.
- 1.4.3 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.

1.5 Staff Records:

- 1.5.1 All staff records shall be available for consultation by the staff member concerned or by their legal representatives.
- 1.5.2 No staff records shall be made available to any person outside the ministry except the authorized governmental agencies.
- 1.5.3 Within the ministry, staff records shall be made available only to those persons with managerial or personnel responsibilities for that staff member, except that
- 1.5.4 Staff records shall be made available to the board when requested.

1.6 Donor Records:

- 1.6.1 All donor records shall be available for consultation by the members and donors concerned or by their legal representatives.
- 1.6.2 No donor records shall be made available to any other person outside the ministry except the authorized governmental agencies.
- 1.6.3 Within the ministry, donor records shall be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that;
- 1.6.4 donor records shall be made available to the Board of Directors when requested.

We certify that we are the duly elected and acting Board of Directors of KWM and that the foregoing policy constitute the Transparency and Accountability Policy of Kingdom Worker Ministries. The policy was duly adopted by common consent at a meeting of the Board of Directors held on July 18, 2019.

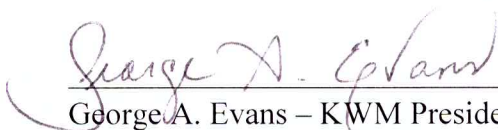
The following members, who were present:

George A. Evans,
Lee E. Suggs, Sr.,
Danielle Higgs,
Belinda Jordan,
Patricia Diane Sumner

Members, who were absent:

None

Signed as of July 18, 2019:


George A. Evans – KWM President/Lead Pastor