

California State University
**AUXILIARY ORGANIZATION
TRANSPARENCY GUIDELINES**

The availability and ease of access to the public of auxiliary organization information are important aspects of organization transparency. These guidelines have been developed by the *Auxiliary Organizations Association* and accepted by the CSU Chancellor’s Office for implementation by each member auxiliary organization. The objective of these guidelines is to increase transparency and achieve a reasonable degree of consistency in the availability of key organization information displayed on auxiliary organization websites. These guidelines do not represent the extent of disclosable records under the Richard McKee Transparency Act of 2011, Cal. Ed. Code §§ 89913 *et seq.* The website should include contact information to request records available to the public. *Note:* CSU and federal guidelines require records posted online to be accessible. If an accessible version is unavailable, the website should state: “Alternative accessible formats are available upon request.”

Public Documents	Extent of Posting	Display Criteria
Governance		
Articles of Incorporation (or constitution of unincorporated entity)	As currently amended	Consolidated document
Bylaws	As currently amended	Consolidated document
Statement of Information (SOI-1)	As filed with Secretary of State	
CA AG Annual Registration Renewal Form RRF-1	As currently filed with Registry of Charitable Trusts	
Governing Board Policy Statements (e.g. Conflict of Interest, Investment, etc.)	As currently amended	Organized by topics
Governing Board Meeting Schedule	Schedule or year & upcoming meeting agenda	Board & committees
Governing Board Meeting Minutes	Most recent & past 2 Years	Board & committees
Operations		
CSU Operating Agreement	Current version	
Employee Handbook	Current version	
Tax Returns: IRS Form 1023 (if available) ¹	As filed for federal tax exempt status	
IRS Form 990	Most recent & past 2 years w/ attachments	Redact donor name/address
IRS Form 990T (if applicable)	Most recent & past 2 years w/ attachments	
FTB Form 199	Most recent & past 2 years w/ attachments	
Annual Audited Financial Statement	Most recent & past 2 years	All statements, schedules, notes
Annual Operating Budget	Most recent & past 2 years	With reasonable revenue & expense line item detail

¹ Organizations that filed for exempt status before July 15, 1987, and did not retain a copy of the submitted Form 1023 at that time, are excused from the disclosure requirement. Refer to IRS Publication 557, in particular “Public Inspection of Exemption Applications” for more information.