

**CALIFORNIA STATE UNIVERSITY, FRESNO ASSOCIATION, INC.**  
**FORM 990 REVIEW POLICY**

Each year, the organization shall timely prepare and submit its Form 990 to the Internal Revenue Service in compliance with Internal Revenue Code rules and requirements. Staff shall gather the information necessary for the preparation of the form and work with the organization's external auditors to collaboratively prepare a complete and accurate document for filing.

At least two (2) weeks prior to filing of the annual Form 990, the Controller/Director of Finance shall distribute the final draft of the form to each member of the Association's Audit Committee for their review and comment. Comments or changes suggested by such committee members shall be forwarded to the Association's external auditors, who shall revise the form if necessary and thereafter submit it to the Internal Revenue Service for filing.