



**Manager -Records Request List—12/31/17 Audit-New Client**

*Please send all information in electronic format whenever possible.*

**A drop box is available** for large or multiple documents.

Please contact us if a drop box is wanted at [info@hoacpa.com](mailto:info@hoacpa.com).

**1. Governing & Other Documents**

- a.  Articles of Incorporation
- b.  Bylaws
- c.  Declaration (CC&Rs)

**2. Prior-Year Documents**

- a.  Prior-Year Tax Return 2016
  - b.  Prior-Year Audit, if any 2016
- Name of prior-year auditor \_\_\_\_\_

**3. Member-Ratified Final Budgets** *(the copy from the member budget meeting)*

- a.  Audit Year (include assessments/unit listing) 2017
- b.  Next Year (include assessments/unit listing) 2018

**4. Insurance**

- a.  Declaration/Policy Pages showing policy dates 2016-2017
- b.  Declaration/Policy Pages showing policy dates 2017-2018

**5. Reserve Study-Final Board Approved**

- a.  Most Recent  
OR
- b.  No Reserve Study

**6. Minutes**

- a.  Board of Directors and Executive Session Minutes-Audit Year 2017
- b.  Board of Directors, Executive Session and Membership Minutes-  
Next Year- Drafts okay as necessary. 2018
- c.  Annual Membership Minutes-Audit Year 2017
- d.  Budget Ratification Meeting Minutes and Budget Packet-  
*Drafts okay as necessary.* 2017

*We must collect minutes for every meeting held; if minutes do not note meeting schedule, please provide a meeting calendar.*

**7. Other**

- a.  Bad Debt Allowance Estimation  
All accounts with balance over 6 months assessments
- b.  Legal matters (other than collections), please explain and note attorney name  
\_\_\_\_\_
- c.  Current Board Roster  
\_\_\_\_\_