



Manager -Records Request List—12/31/16 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.

1. Governing & Other Documents

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

2. Prior-Year Documents

- a. Prior-Year Tax Return 2015
 - b. Prior-Year Audit, if any 2015
- Name of prior-year auditor _____

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

- a. Audit Year (include assessments/unit listing) 2016
- b. Next Year (include assessments/unit listing) 2017

4. Insurance

- a. Declaration/Policy Pages showing policy dates 2015-2016
- b. Declaration/Policy Pages showing policy dates 2016-2017

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 2016
- b. Board of Directors, Executive Session and Membership Minutes-
Next Year- Drafts okay as necessary. 2017
- c. Annual Membership Minutes-Audit Year 2016
- d. Budget Ratification Meeting Minutes and Budget Packet-
Drafts okay as necessary. 2016

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