



## Manager-Records Request List—12/31/17 Audit-Returning 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. **Member-Ratified Final Budget** *(the copy from the member budget meeting)*
  - a.  Next Year (include assessments/unit listing) 2018
  
2. **Insurance**
  - a.  Declaration/Policy Pages showing policy dates 2017-2018
  
3. **Reserve Study-Final Board Approved**
  - a.  Most Recent  
OR
  - b.  No Reserve Study
  
4. **Minutes**
  - a.  Board of Directors and Executive Session Minutes-Audit Year 2017
  - b.  Board of Directors, Executive Session and Membership Minutes - 2018  
Next Year  
*Drafts okay as necessary.*
  - c.  Membership Minutes-Audit Year 2017
  - d.  Budget Ratification Meeting Minutes and Budget Packet 2017  
*Drafts okay as necessary.*  
*We must collect minutes for every meeting held; if minutes do not note meeting schedule, please provide a meeting calendar.*
  
5. **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

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  - c.  Current Board Roster