



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.

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- 2018
Next Year- Drafts okay as necessary.
- c. Annual 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.

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
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- c. Current Board Roster