

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**
   1. Articles of Incorporation
   2. Bylaws
   3. Declaration (CC&Rs)
2. **Prior-Year Documents**
   1. Prior-Year Tax Return 2016
   2. Prior-Year Audit, if any 2016

Name of prior-year auditor\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

1. **Member-Ratified Final Budgets***(the copy from the member budget meeting)*
   1. Audit Year (include assessments/unit listing) 2017
   2. Next Year (include assessments/unit listing) 2018
2. **Insurance**
   1. Declaration/Policy Pages showing policy dates 2016-2017
   2. Declaration/Policy Pages showing policy dates 2017-2018
3. **Reserve Study-Final Board Approved**
   1. Most Recent

OR

* 1. No Reserve Study

1. **Minutes** 
   1. Board of Directors and Executive Session Minutes-Audit Year 2017
   2. Board of Directors, Executive Session and Membership Minutes- 2018

Next Year- Drafts okay as necessary.

* 1. Annual Membership Minutes-Audit Year 2017
  2. 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.*

1. **Other**
   1. Bad Debt Allowance Estimation

All accounts with balance over 6 months assessments

* 1. Legal matters (other than collections), please explain and note attorney name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_
  2. Current Board Roster