

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**
	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