

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)*
   1. Next Year (include assessments/unit listing) 2018
2. **Insurance**
   1. 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. 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