

Meeting with Courtney Vieta, 26 Dec 16

I, Jim Lennarson, met with Courtney Vieta on the Christmas Holiday, 26 Dec 16 from 1000 to 1200 hrs.

Ms. Vieta presented me with 3 folders for review containing:

- 1) Bank statements
- 2) Cash disbursement documents to vendors, utilities, contractors, etc.
- 3) Bank deposit documents from community residents

As I reviewed the contents of the folders, if I had questions, Courtney answered them.

I was immediately impressed with the organization and order of the folders.

Then I asked questions concerning the Profit and Loss sheet for 2016.

Courtney often referred to her laptop software called QuickBooks to find answers.

She did not sidestep or deflect my questions but answered each one or emailed sources to get a response later.

My questions mostly concerned line items that had not been used before or had not carried over from the past.

Again, Courtney could refer to QuickBooks and find satisfactory backup for answers to each question.

As a result of my review, I believe the financial records to be in proper order.

As a suggestion to improve the HOA accounting process, I recommend the board assess the management standards of performance found in the Bylaws, Section 3.21, Accounts and Reports, together with the current accounting process. If changes to the Bylaws are required, then the board should change the Bylaws by resolution, as required.

Jim Lennarson

Country Place Homeowner