

## 2023 candidates for Division 17 Board

### Gerry Hatler

My professional experience is in finance and in managing organizations. I have owned property in three different Homeowners' Associations where I gained an understanding of their purpose and how they operate. I have lived in Sunland North for the past 7 ½ years. I have always felt the best way to make sure an organization is functioning at its best is to be an involved member. To that end, I have served as President of the Sunland North HOA Board for the past two years. I became a member of the Architectural Control Committee shortly after moving here. I have also co-chaired the Landscape Committee. I would be pleased to continue as a Board member for the next two years and continue contributing.

### Mark Anderson

Without knowing any of the owners in Sunland North, in June 2021, my wife (Julie) and I decided to make Sunland North our 2<sup>nd</sup> home with the idea it could be our 1<sup>st</sup> home someday. Fast forward to today, we have made the decisions needed to move forward with that idea and have planned on being here full time by June 2024.

Currently, I have a career in real estate that goes back to 1978 and I'm working as a realtor associated with Windermere Professional Partners in Puyallup. I have been brought up in the real estate industry and know most every aspect from commercial, recreational, land, development, construction, rehab, management, and residential sales.

Understanding how an HOA can make or break a community and how it can help protect an owner's investment and even build a more stable and stronger community; it is common sense (to me) to think that every member (if possible) would want to take their turn to invest their time in dealing with the ongoing issues that impact their home and community.

## What is the difference between a financial records review and a financial audit?

The difference is primarily in the amount of detail and level of independent verification required, and cost.

In a **Financial Audit**, the auditor verifies the information in financial statements by a review of *all* the accounting documents plus *all* the supporting documents and obtains third party confirmations of all actions. The auditor must also review the internal control structure and evaluate its effectiveness.

During a **Financial Records Review**, the auditor obtains account information only from the client and analyzes the financial statement and related documents and procedures. A Financial Records Review does *not* require a detailed review of *all* the accounting records, nor third party verification of all financial actions.

Washington State Homeowner Association (HOA) statutes allow Boards to have a Financial Records Review conducted instead of an Audit if 67% of owners voting approve of the Financial Records Review.