

[REDACTED]

Dear [REDACTED] HOA Board Member:

I hope all is well and you have had the opportunity to read the two (2) certified letters / packets mailed to you in the past (July 2016, September 2017) as well as the latest letter I sent to our HOA attorneys. From our last meeting in January 2020, it was apparent our attorneys did not pass my letter on and has subsequently, and allegedly (blind recipients and all) been forwarded to you by our current CM see: [\(ITEM A\)](#).

If you have not read these yet, I urge you to do so. You can read them [HERE: http://tascs.net/blog/?p=280](http://tascs.net/blog/?p=280).

With the history of our property management company and now, attorneys, not providing copies of letters to each of you, I will e-mail this fourth letter to each of you individually.

I have checked my e-mail from Letter#3 and there have not been any responses against changing vendors. In case you haven't received and / or read the letters yet, I will check the mailbox over the next week or so to see if there are any responses.

With that, I find it disheartening that after numerous letters detailing financial and management issues with our association, I had to resort to promising to step down from the board and not attend any further meetings (if audit turns up nothing) in order to get professional, unbiased eyes on our financials [\(ITEM B\)](#).

As per Letter#3, I will continue to vote **NO** on any and all new projects, contracts, contract renewals, deliq accounts to attorney, etc... Until we get a financial clean bill of health.

Furthermore, I will be voting **YES** to all fee waiver requests submitted by members due to:

- The HOA should not be charged for fees per our Collections Policy.
- Don't trust the information / data / accounting
- Possible legal exposure

As you may be aware, I ran for the board and was elected by our members on a cost-savings platform. A quick look at [\(ITEM C\)](#) will depict that I have done a very good job; notwithstanding the far too regular verbal attacks, misinformation, and outright information blocking.

I am not alone in my requests for changes in vendors. A quick look at [\(ITEM D\)](#) will show others in our area have changed their management, and just recently I have learned our primary banking vendor has changed. I learned of our banking change after I was locked out of the key tool I have used to protect our finances, the Mutual of Omaha Bank portal.

Finally, at the end of our last executive session I was asked if I thought there was a conspiracy or something. The recent lockdown allowed me to postulate on this question. Please read [my latest blog post](#) for my thoughts.

[REDACTED]

Regards and thank you for your time,

Todd

Thursday, May 28, 2020

ITEM A

From: [REDACTED]
Sent: Tuesday, February 11, 2020 2:42 PM
Subject: FW: [REDACTED] Meeting Minutes Draft
Attachments: Engagement Letter.pdf; [REDACTED] HOA - Board Letter Assistance

Board please see the email below from Todd, the CPA Engagement Letter attached which requires a board member's signature, and then another file attached with a letter from Todd dated 10/29/19 that he meant for all of you to receive. Todd you can't add things to the Agenda or have a letter delivered to the Board via the Attorney. This is the first time I've seen any of this and it's probably everyone else's first time as well. I am more than happy to give the rest of the Board anything you want them to see.

I do have one question about the CPA letter. Todd you were very adamant about having a Full Audit done but this letter is only for a Compilation, the same thing Butler Hansen was going to do. I just wanted to make sure this is what you want.

Regarding the last meeting. The entire board packet including the agenda was emailed to all of the Board Members, including yourself, on January 23rd. I realize the meeting was only 3 days later on the 26th, but I did email all of you much earlier that I had run out of time with everything else going on and that it would be late. There is no law that the Agenda must be posted 10 days prior to the meeting. In fact there is no law that the Agenda must be posted at all.

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

From: Todd A. Stevens
Sent: Monday, February 10, 2020 5:10 PM
To: [REDACTED]
Subject: RE: Legacy Parc S - Meeting Minutes Draft

Mimecast Attachment Protection has deemed this file to be safe, but always exercise caution when opening files.

This draft does not contain the issues I raised in regards to inaccurate meeting minutes as well as all the financial missteps. I believe this inaccuracy will continue to occur as long as property management company employees record the meeting minutes.

Also, I have emailed yourself, your company's CEO and President to add agenda items without any success. I then emailed our HOA's attorney, and that did not work either. So this last meeting I printed out and delivered them to yourself and board members at the meeting and will continue to do so. With that, it has become apparent my 3rd letter to the board never made it (see attached). Let me know when each board member has received their copy.

In addition, I was never given an agenda for our last meeting until you handed it out at the meeting; and the meeting before that it was emailed less than 24 hours prior. I believe state statute dictates meeting agendas are to be posted 10 days prior to meeting commencing.

The EL is attached.

ITEM A

From: [REDACTED]
Sent: Thursday, February 6, 2020 2:03 PM
To: Todd A. Stevens <todd@tascs.net>
Subject: [REDACTED] - Meeting Minutes Draft

Todd attached are the draft minutes from the last meeting.

Any update yet on your CPA's engagement letter?

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

| | | |
| | | |

[REDACTED]

[REDACTED]

[REDACTED]

ITEM B

From: Todd A. Stevens
Sent: Monday, February 17, 2020 7:39 PM
To: [REDACTED]
Subject: RE: Audit
Attachments: [REDACTED] - Meeting Minutes Draft; RE: Nonprofit Organization Audits

FYI - You did not include each of the board members in your e-mail and mistyped [REDACTED] address twice. I'll send her a copy later.

I assume you read the "Full Audit" from my third letter to the board dated October 29, 2019; if so, this is what I felt / feel is needed. Since then (after talking to various independent CPA's), I have learned they are extremely expensive (\$10-12k), time consuming, and are mostly used for larger for-profit organizations.

Barry and Moore will do a compilation with all cash to accrual adjustments (which is GAAP), add related notes to the financial statements; as well as provide forensic-based consulting services if anything troubling arises. This is vastly different than what we have been getting from Butler Hansen. In addition, they are a true independent local CPA firm with no ties to [CAI](#).

The Engagement Letter matches the Proposal submitted at the last meeting; which was agreed upon per the DRAFT Meeting Minutes (attached). From what our CM wrote in the other attached, I thought that should have been it. I was under the impression our CM signed the EL on the board's behalf per usual, and Dan from Barry and Moore was already working on things.

This isn't about me having my peace of mind. I have raised serious financial and management issues that affect our community and our members as a whole. The items I have raised over the years in three letters to the board should be very concerning to everyone (sans those using us as an ATM) and addressed properly.

FYI 2 - <https://www.azcentral.com/story/news/local/phoenix/2017/10/03/arizona-couple-accused-stealing-nearly-1-3-m-hoas/729182001/>

From: Louise [REDACTED]
Sent: Sunday, February 16, 2020 10:30 AM
To: [REDACTED]
Subject: Audit

Fellow Board Members,

After reading the attached Engagement Letter, I have some concerns. Todd you found this independent CPA Firm that you felt comfortable with to perform a "Full Audit" to make sure there were no accounting errors, embezzlement, etc., that happened with our accounts and money. However according to this Engagement Letter they will only be performing a Compilation Report which is the exact same thing we have been having done all these years, and this firm is charging double, at the minimum, for this service. Please explain to me how this is going to give you peace of mind over what we have had done in the past? In addition, I do not remember voting to have them perform the tax returns. Am I mistaken? Whoever is going to prepare our tax returns should already be working on it. We are now in danger of

ITEM B

having the additional expense of filing an extension. It's not an enormous amount, but it was unavoidable.

I would like to hear everyone's input. Reply individually, DO NOT reply all. In addition Todd, I really need your input and/or explanation as well. Whatever we decide to do, a decision needs to be made before the 21st, even if that means calling a special meeting so it is important I hear from all of you sooner rather than later.

Louise Beauchamp

ITEM C

YEAR	Dues	Dues Increase	Admin Exp %	MGMT CONTRACT %	Admin Expenses %
2006	\$ 40.00	\$ -	11.00	9.6	20.6
2007	\$ 42.00	\$ 2.00	11.5	9.4	21
2008	\$ 42.00	\$ -	11.50	9.7	21.2
2009	\$ 46.00	\$ 4.00	18	9	27
2010	\$ 46.00	\$ -	15.00	9	24
2011	\$ 49.00	\$ 3.00	10	8.7	18.7
2012	\$ 49.00	\$ -	13.00	8.7	21.7
2013	\$ 54.00	\$ 5.00	5.3	8	13.3
2014	\$ 54.00	0	7.00	8.5	15.5
2015	\$ 54.00	0	7.50	8.5	15.5
2016	\$ 54.00	0	7.00	8.5	15.5
2017	\$ 54.00	0	10	8.5	18.5
2018	\$ 54.00	0			
2019	\$ 54.00	0			
2020	\$ 54.00	0			

Financial crisis

I moved in

at my first meeting there were discussions about raising dues which prompted me to start asking questions

ITEM D

NW Ranch

\$ 55
849

Tot. =\$46,695

Mtn. Vista Ranch

\$ 25
1908

Tot. =\$47,700

Orchards

\$ 45
585

Tot. =\$26,358

Legacy Parc North

\$ 55
516

Tot. = \$28,380

Greenway Parc II
\$ 57.40
274

Tot. = \$15,727.40

Countryside
\$ 46
768

Tot. = \$35,828

Ashton Ranch
\$ 65
1217

Tot. = \$79,105

Royal Ranch
\$ 62
1129

Tot. = \$69,998

Legacy Parc South

\$ 54
515

Tot. = \$27,810

W. Meadows

\$ 62
241

Tot. = \$14,942

Big Boxes = ████ managed

Red = current

Green = past (terminated)

Values may not be 100% accurate