

MANAGEMENT LETTER

To the Board of Directors
Bella Vista Homes Homeowner's Association
Medford, Oregon

In planning and performing our review of the financial statements of Bella Vista Homes Homeowner's Association for the year ended December 31, 2021, we found the following financial matter to bring to your attention.

No Meeting Held

We found that the Association has not held any meetings since 2020 due to COVID-19 concerns.

Section 2.3 of the Association's Declaration requires the Association to hold its annual meeting at least 30 days but not more than 120 days before the close of the Association's fiscal year.

We recommend that the Association discuss with an attorney the Association's compliance with this section of the governing documents. The Association should explore alternative methods of holding at least an annual meeting, such as via videoconference.

We will review the status of this comment during our next engagement. We will be pleased to discuss this matter in further detail at your convenience, to perform any additional study of the matter, or to assist you in implementing our recommendation.

Milwaukie, Oregon
December 11, 2023

