

Don't be fooled that, because the board members aren't paid, we should be so grateful that we should allow them to do whatever they want. If any board member does not want to be accountable to the entire community, that person should step down.

I plan to do a through audit and analysis of our financial records. I propose that going forward, any amount we billed members that was not needed should be deducted from the bills for the upcoming year. Government and non-profit organizations are notorious for conservative budgets then spending every cent they managed to get budgeted. It's our money. We don't want to do that.

Under my "watchdog-ship", I will be reporting everything to you. This is not about revenge as someone recently suggested. I told TJ long ago that I intended to audit the books. I would suspect that is why Brian has stubbornly ignored my every request and has instructed the other board members to do the same.

It's our money and it's our community too--not just the board members'. TJ told me the beginning of the year if I didn't like what the board was doing, to take steps to remove them. I cannot organize a group to do that but other community members may want to. My expertise is best in the financial arena.

I hope that as concerned members, you will socially support my efforts to shed light on what the board is doing with our finances. I am sure they would say they have nothing to hide so they should not object to my review. If the board members do continue to throw obstacles to prevent me from doing this work, I will contact you again by mail requesting your assistance in pressuring them to comply. If you care about your finances, you should care about audits by a knowledgeable, experienced person. That's me.

If anyone has copies of financial documents including budgets and money related reports, I would love to receive them to properly prepare for my first audit. You can also give me copies of any by-law and/or covenant amendments you may have in your records. You can call me to pick documents up or drop them off at my house. Thanks for your help and support.

By the way, the cost of the envelopes, paper, printing, and postage for these mailings are being paid for from my own personal funds.

Sincerely,

Lorraine Slifer

## **WILD FLOWER MEADOWS KEY ISSUES OF CONCERN:**

Here are some of the key issues and/or questions I found from my email interactions with TJ and/or Brian:

- I told TJ I wanted to audit the community books and records. (This is permissible if a member is in good standing (paid-in-full) and gives the board notice).
- I asked when the last board-facilitated audit took place. The books are supposed to be audited annually by a minimum of 3 people which consists of a minimum of 2 community (non-board) members and a maximum of 1 board member. I received no reply about this so I assume that an open audit of the books did not take place where the community was informed of the results.
- TJ informed me that term limits for board members (which is in the community by-laws) were done away with 3 years prior (now 4 or 5 years). Term limits and audits by non-board members are important to keep board members accountable to the rest of the members. It is dangerous for the community members to allow board members to eliminate such important safety measures for a well-run community.
- Why is the budget being written for income from 67 homes and not 69. There are 71 lots including the 2 ponds. There are 69 homes. If you take the total budgeted expenses and divide that number by the amount they are billing each home, the result is 67 houses. This is a tricky way to either collect more than you need to cover the budget or to gloss over the board's lack of success on collecting annual dues. Either way, full disclosure is required in the financial reporting and those of us who pay our dues should not be being overcharged to cover a real or expected short fall unless the community at large is aware and approves that this is being done.
- How much money is in the savings account currently? Do you have any idea?
- How much money in the savings account is for the community reserve?
- How much money was used from the reserve, if any, throughout the community years since the collections were started?
- Although a so-called accounting is provided by the treasurer for the first nine months of each year for the annual meeting, the last 3 months are always budgeted estimates. We are entitled to receive an annual financial report. This means we should be getting a list of the full amount we paid for the entire year for each expense line AFTER the year ends and all of the bills have been received and can be included.
- An annual report also includes the full year's collections of the current year's dues, collections of dues owed from prior year(s), collections of fines and penalties, and any other reimbursed expenses such as insurance company claims collections (such as reimbursement of legal fees when applicable).
- The by-laws also provide members to obtain a list members in good standing (by having their accounts paid-in-full).
- An annual financial report is supposed to list these 5 financial segments: Assets (in our case primarily cash and monies still due from members as of year-end), Liabilities (any outstanding bills as of the end of the year), Income, Expenses, and Owners Equity (meaning, in simplified terms, our net investment in our community).
- No accountability is made by the board as to how we ended each year financially. This is important for all of us to expect and demand.
- Some board members are either unaware of proper financial presentation or they are careless. I see the letter sent out this year the amount billed for 2013 and 2012 was \$150 each year. When I moved here in 2012 the annual dues were \$190--not \$150. The dues changed to \$150 for the year 2013 and stayed at \$150 for 2014. 2014 was not even listed on the letter.
- What is the board doing to safe-guard our banking records and email addresses?
- Do not be fooled by people bragging how they lowered your association dues. If you go into a store and pay with a \$20 bill and the cashier gives you change for \$10 and when you protest she hands you a \$5, you've still been cheated out of \$5. You should not walk away thinking what a great person she was that she didn't cheat you even more.

# *Lorraine Slifer*

*106 Twinflower Drive, Taylors, SC 29687 ☛ H (864) 293-6086*

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December 5, 2014

Dear Neighbors,

I moved into this community in October of 2012. Although I was living here when the annual meeting came up, I was not sent any information regarding it in order to attend. I did not receive a visit from any board member or any type of welcoming committee. Although I was informed by my real estate agent that there was a HOA here and I would be required to pay dues and follow community rules and regulations, I did not have copies of the complete by-laws and covenants. All I knew was I could not put an antenna on my roof in the front of my house--because I asked.

I was contacted by a few people in the community to file complaints about issues that disturbed individuals. I refused to do that. I was like most people, I didn't really want to make waves when it seemed the community was going fine. My first contact with the board was receiving the association bill for 2013. I did not receive the budget. My second contact was for the annual meeting in the fall of 2013, a year after I moved in.

At that time I had a concern about commercial equipment and a company employee parked in the community on the grass. I "replied" to the annual meeting notice to ask questions--not knowing who was the writer on the other end of the emails.

It turned out I was emailing with TJ Adams, the former Treasurer. He invited me to consider becoming a member of the board at the upcoming meeting (October 2013). I told him I was not interested in board membership other than his job but I did have lots of questions.

In the next 3+ months I asked questions and most of those questions remained unanswered. Brian Corlett interjected himself in December contacting me by using his personal email account and I consistently replied. By January 2014 I was pretty disgusted with the board's unwillingness to provide answers. On January 18 Brian sent me an email stating he would answer my questions but not that day. I waited. On January 25, TJ Adams sent me an email saying they would not reply to me unless I sent everything to the community email address or PO box. Brian even delayed mailing his annual meeting results until January 29--almost 4 months after the election. If you read the annual letter in January 2014 Brian stated "this year broke with routine and am sending this now".

I am writing this letter to the community non-board members to make you aware of potential problem areas in the running of the community. As I told TJ Adams, I was not interested in being on the board unless his Treasurer's position was vacant. TJ moved out this past summer and unless you attended the annual meeting in October (I did not) you might not know that the board appointed someone to the job. Therefore, I am again, not interested in becoming a board member.

Because I am uniquely qualified, I would like to become the WFM financial "watchdog". I have 25 years of accounting, auditing, and financial analysis experience, several years of which, were in real estate management accounting. I also do have the advanced education for this work. (I can give specifics about my education if anyone wants that info.) As a watchdog, I will not have any control over what the board does with our money but I simply plan to audit the records each year and prepare a financial report to be sent to each homeowner and other information regarding my audit findings. If you are receiving this letter and are not the homeowner, please be kind enough to inform the homeowner of it's existence and if you would, have the homeowner get in touch with me or pass the letter on to the homeowner.

I came to realize that new board members are hand picked before annual elections by the current board. I was asked to submit my name for nomination before I told them I had an extensive accounting background and started asking questions. Other than the current board and the new pre-selected candidates, few or no other community members attend the meetings for a wide variety of reasons.

The board has been very secretive by not reporting the financial results and not abiding by the financial rules in the by-laws. They backdate notices to give the impression notices met with by-law requirements. They change routine meeting dates and do not report the annual meeting results in a timely manner. The treasurer left last July and we still do not know whom his replacement is as they have yet to tell us or report the other election results from October 28, 2014.

In December I sent my first official request to audit the books. After the holidays, I made 4 more requests to schedule my audit and the board has ignored every one of those requests. I have attached copies of correspondence for your office to review.

Governor Haley, I believe, based on the way the board has gone to such lengths to keep me from reviewing records in a proper venue, that we have been victims of at least waste and abuse of our money and possibly fraud. I tried to be diplomatic with the board but I do know from experience, when an auditor is faced with such resistance, usually there is something wrong. I suspect that not only have the thousands of dollars billed for reserves and other excessive budgeted items have not been safeguarded, but also the accounts receivable from members can be erroneous. In the past 6 weeks I have had 3 neighbors tell me they received an erroneous dues invoice. All members should receive an audit confirmation to determine validity of all balances—positive, negative, and zero balances.

A lot of us live on fixed incomes. Many others live from paycheck to paycheck. I think it is shameful for a handful of people to manipulate to control funds that members are forced to pay or risk losing their homes. If people ask questions or challenge the board, they are degraded by the leadership. I have been called a liar, a nut, and other vulgar names anonymously. I love my home and my community. We should not have to move or plead to see what was done with our money. The by-laws protect our right to see the records we request.

I am respectfully requesting that your office assist me in instigating an investigation of our financial records. In addition to the 2 reserve accounts there were a number of ways money was left over and should have been saved. If the money is missing, a criminal investigation might be in order depending on the extent of the loss and/or where the funds went.

We want to be able to trust our board members but in order to do that we must be able to verify the records (trust but verify) and correct any errors and omissions. The board is not acting in mature and responsible business-like ways. Your assistance would be appreciated. Please feel free to have someone contact me by telephone or mail.

Sincerely,

  
Lorraine Slifer  
Psl23

# *Lorraine Slifer*

*106 Twinflower Drive, Taylors, SC 29687 📍 H (864) 293-6086*

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March 6, 2015

The Honorable Governor Nikki R. Haley  
Office of the Governor  
1205 Pendleton Street  
Columbia, South Carolina 29201

Dear Governor Haley,

I am a senior citizen living primarily on Social Security. During my career, I worked for more than 25 years in accounting, financial analysis, and auditing. Earlier in my career I did accounting for real estate management companies in a wide variety of types of properties including HOA's.

I am writing to you about a situation I am facing with the community board where I live-- Wildflower Meadows (WFM). WFM is a nice, diverse and modestly priced community. My neighbors and I tend to live very simple lifestyles. We have 69 homes but no real amenities. The association primarily pays for street lights and maintaining the grass along the exterior road and 2 retention ponds. We have a nominal amount of invoices per year.

I had a number of neighbors complain that they think our association dues were much higher than they should be. In December 2014 I sent a letter to the community (using my own funds) saying I was going to do an audit of the community books and records, prepare a proper set of financial reports and send them out. I also said I would do so each year, acting as a community "watchdog". I received positive feedback by telephone and email. I received some by-laws and covenants, and quite a few financial documents and community letters. I noted the following:

- The budgeting calculation was stealthily changed from 69 homes to 67 homes.
- A large amount for dues and **late fees** was budgeted as "bad debt" from foreclosed homes, which the board should have filed liens against.
- There were 2 reserve accounts budgeted (although one was titled as "professional fees"). Three of the six years reserves were budgeted, the amounts were 25% to 27% of the billed dues.
- There are supposed to be two savings accounts. One was with our checking account bank and one was in an online only bank. It seemed a strange place to put our savings. I question if these accounts are still open.
- The financial reporting was poor. (It was obvious the treasurers did not have accounting or bookkeeping experience.) After the first 19 months of the association there was practically no financial reporting at all.
- None of the reports I saw included "actual" data for the entire fiscal year.
- The board canceled term limits for themselves. Three of the board members have been on the board past the term limits—one extensively.

Wildflower Meadows Property Owners Association

Lorraine Siffer  
106 Twinflower Dr  
Taylors, SC

Dear Ms. Siffer,

We have received your letter dated December 4, 2014, and have been taking the time to consider the best way to handle these requests.

First, in the matter of paying off the debt of the [REDACTED], the board has discussed your idea of waiving the late fees, and has decided to extend the forgiveness of all late fees (this year only, and if certain terms are met) to the entire neighborhood. Please plan on paying the [REDACTED] assessments as you suggested, and you will remain anonymous.

Second, in the matter of viewing the documents, we would ask that you graciously consider waiting until after the holidays before we make these arrangements. We believe we will be able to provide a better experience for you once we are back from the break. Actually, we would like to schedule a time and place for all of the association members to come and view all of the documents that we have. This will allow others who may have similar concerns to view the files. This would be scheduled for a time towards the end of the month of January, and perhaps a room will be reserved in the Taylors library. We appreciate your involvement in the activities of this neighborhood and I look forward to meeting you.

Have a Merry Christmas and Happy New Year!

Tim Smith  
Secretary

*Lorraine Slifer*

106 Twinflower Drive, Taylors, SC 29687 ☎ H (864) 293-6086

**REQUEST FOR AUDIT - FIRST NOTICE**

December 22, 2014

**TO THE BOARD OF WILDFLOWER MEADOWS POA**

As I previously expressed, as far back as the fall of 2013 to TJ Adams, I am interested in inspecting the books, records, and official papers and documents (better know as "auditing") of the Wildflower Meadows POA. As per the by-laws Article X "Books and Records", I am entitled to do this. According to the board letter dated 3/5/2007, I am entitled to do this. According to the board newsletter issued 5/8/2007 "**any and all matters of this HOA are open files and public information for all paid homeowners**".

I find it very disturbing that the community email address and the community PO box are not checked on a frequent consistent basis as Brian Corlett bragged in his January 28, 2014 letter. I sent a request to the community email for documents October 30 and received no reply. I sent letters to the board members via USPS Priority Mail to the PO box on December 5 and received no replies.

It is my intention to conduct my audit in mid to late February. This is advance notice of a minimum of 50 days (although only 15 days notice is required). I want to make sure the bank statements which include all of the January 2015 transactions are received and available for the audit. (This permits a review of any outstanding checks from 12/31/2014 and deposits in transit as of that same date.) I will want to look at the invoices and/or supporting documentation for all disbursements, the contract for the landscaper and another other contracts that may been recently implemented. I will also review all of the bank statements for all accounts. I should be given a list of all homeowners in good standing as the by-laws specify. I would want to know how much is still outstanding for dues, late fees, and any other receivables as of 12/31/2014 (including but not limited to monies due to the association such as bank charges, security deposits with utilities or other sources, refunds due from insurance claims or over payments to vendors, etc).

Please have a member of the board contact me by USPS mail and/or telephone to confirm receipt of this letter. I would like to know whom I am supposed to contact and that person's contact information so we can proceed. **WHO IS IN CHARGE OF OVERSEEING AUDITS?**

This is not a personal issue. It's business. The community association is a business and should be run as such. Thank you for your anticipated cooperation.

*Lorraine Slifer*

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# *Lorraine Slifer*

*106 Twinflower Drive, Taylors, SC 29687 📞 H (864) 293-6086*

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December 21, 2014

Dear Brian,

As I have expressed in the past, as far back as the fall of 2013 to TJ Adams, I am interested in inspecting the books, records, and official papers and documents (better know as "auditing") of the Wildflower Meadows POA. As per the by-laws Article X "Books and Records", I am entitled to do this. According to the board letter dated 3/5/2007, I am entitled to do this. According to the board newsletter issued 5/8/2007 **"any and all matters of this HOA are open files and public information for all paid homeowners"**.

I find it very disturbing that the community email address and the community PO box are not checked on a frequent consistent basis (as you bragged in your January 28, 2014 letter to the community).

It is a good thing and much nicer for me not to be on the board considering my goals. I can be totally independent. I don't have to worry about politics and I don't have to attend the annual meetings. I fully intend to audit the books every year and report back to the other members. Our neighbors have a right to know where we stand. An audit is like a visit to the doctor. It can be frightening or uncomfortable but if you take good care of what God entrusted you with, it is not a bigger deal than we can handle.

This isn't revenge Brian. I assure you though, if you deny my rights as a member of the community (including by holding my dues payment as you did when you were in court with other neighbors), we will have to go to court. You have to be sure that you are sure that you are sure (repetition intentional), if other board members are called to testify or give a deposition, will they perjure themselves for your benefit?

It would be nice if you worked with me on the audit rather than fighting with me over it. TJ is gone and you would be the person most knowledgeable with the books. Or, I can just draw my own conclusions when I look at the records. Thanks for your anticipated cooperation. Have a blessed Christmas.

*Lorraine Slifer*

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After I complete my audit, I will review my findings and any issues with the board as a group if they wish (if we can all agree on a date and time). I will send my final report to community. If you plan your community meeting at the library after my audit, I will go to answer any questions they may have. So you might want to consider having your group library meeting in March. By the way, if you make the financial documents available to the community at the library and documents are lost, the board is responsible. If it is before I do my audit we would have to go through bank records to track check copies, invoices and/or receipt copies. Just about everything can be tracked by using bank records.

If I was permitted to, I could review much of the work on my own prior to the actual audit. I know what I am doing and can accomplish much in a reasonable amount of time if the board member has the records and the records are organized. Again, in regard to a community-wide document review at the library, I cannot agree and I am willing to go to court to exercise my rights as a "paid-in-full" member of the community to review documents without a group setting. I don't want to go to court, but I will if I have to and I will make this clear to the community.

I will send this letter to the PO box and your home since it is obvious no one checks the PO box. The payment for the XNAMESXs was delivered the evening of Dec 12 and if you are not aware of its existence, it's probably still sitting there with my audit requests. How can it be that no one has picked up the mail since before December 12? How could it be that my payment in January 2014 sat in the PO box for 2 weeks when there must have been another 20 or 30 or more checks with it? I hope you can understand and appreciate my frustration in these issues.

Copies of the by-laws and by-law amendments and covenants and covenant amendments were not given to me in my closing and as I said multiple times, my requests for them have been ignored. Would you have these sent? I would like a copy of your October 28 meeting minutes by return mail also. I don't know all the board members names.

I would be happy to discuss a list of pre-audit documents I could review in advance if the board would be amenable to that. Also, we could narrow down the date if you could tell me when the cut off dates are normally for the checking account(s) and savings account(s). I need statements that include at least the first 3 full weeks of January 2015.

Please contact XXX-NAMES REDACTED-XX with the news that their late fees have been waived and give them an accounting of their revised balance after their money order is applied for past and future dues. I told XXX about your letter. Thank you again.

Your responses via UPSP mail would be appreciated. God is with us. Merry Christmas and to all of us at WFM, a Blessed & Prosperous New Year.

Lorraine Slifer

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# *Lorraine Slifer*

*106 Twinflower Drive, Taylors, SC 29687 ♡ H (864) 293-6086*

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December 23, 2014

Dear Mr. Smith,

Thank you for your undated letter postmarked December 22, 2014 in response to my letter you stated was dated December 4, 2014. (As an accountant, I'm a stickler for details.) My forgiveness request letter was actually dated November 7, 2014 and it was mailed promptly to each board addressee on the same day (6 1/2 weeks ago) except one. I accidentally drove to the post office without one of the letters and I sent that one on Saturday November 8. I sincerely appreciate the waiver of the fees.

I don't think my letter dated December 4 mentioned the XNAMESX at all. I wrote that letter to complain about the board's lack of response to emails and written mail. **I sent an email to the community email address requesting documents on October 30.** To-date, I have not received those documents or any acknowledgement of my request at all. I sent a copy of that email to you and the others with that December 4 letter. You did not acknowledge it in your letter to me today either. The board is supposed to reply within 15 days. I waited 5 weeks. Now it's almost 2 months and I have made this request multiple times in the past. I have some documents but some came from here or there. I want to make sure I have the "full, official" collection so for that assurance, I need the board's provided copies. The board does not check the WFM email every 2 to 3 days as Brian stated, nor do they check the post office box regularly.

In regard to the XNAMEX, I paid a large sum of money on the XNAMESX behalf because the board did not reply to me. More than 30 days had passed. I wanted their account cleared before the end of the audit period. We haven't received bills for next year yet and I was not sure of their exact balance. The payment was put in the association PO box on December 12 via tracked Priority Mail. XXXNAMESXXX has sent multiple emails to the association email address over a few weeks and has not gotten a reply. Once again proof the board is not doing what they say they do.

Yesterday I sent my first formal request to conduct the audit. It was sent to the PO box via priority mail and by regular mail to each board member's home that I had a record of. As I stated in that letter, I do not want to do the audit until mid to late February.

In regard to a group review, that is totally unacceptable for my purposes. One board member can be there and I will have one or two other community members to help me. The by-laws finance committee consists of 1 board member and 2 non-board members. If a group review was an efficient and appropriate way to review the finances, it would be in the by-laws as how it should be done. It's not an "everyone who's interested" party for a reason. I do not deny any and everyone's right to review documents but not while I am trying to perform a legitimate financial review. We have not been receiving appropriate annual financial reports and that is a problem. Furthermore, the audit should be at my home preferably to be free from distractions. I have a printer/copier in my home. More importantly, I need access to my computer. It is large and heavy. I will be creating spreadsheets to populate with the invoiced amounts to create accurate full year expense (et al) reports. I can't do it in the library. I think a group review was suggested in order to prevent me from accomplishing a through audit.

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*Lorraine Slifer*

106 Twinflower Drive, Taylors, SC 29687 H (864) 293-6086

**REQUEST FOR AUDIT (DATE CONFIRMATION) - THIRD NOTICE**

February 4, 2015

**TO THE BOARD OF WILDFLOWER MEADOWS POA**

*I am again attempting to confirm Monday, February 23, 2015 as the date of our audit of the community books and records and want to know the name of the board member who will oversee that function.*

Please reply by in the next day or two. I have been more than patient with your delays.

Please send copies of the annual meeting minutes so I can read the election results since no information has yet been sent out regarding the annual meeting results. **WHO IS THE CURRENT TREASURER?** I WOULD LIKE TO KNOW HOW MUCH LONGER IT WILL BE TO GET MY 2015 DUES INVOICE VIA THE POSTAL SERVICE?

In preparation for the audit, I have a few simple requests. Please provide:

- 1) copies of the checking accounts transactions as recorded in the association records. This should be for all of the years since the homeowners took over the associations financial responsibilities. (This should be a simple request since the association would, of course, would keep a list of bank transactions as any business or individual would.)
- 2) A copy of the names of the members in good standing with their addresses as of December 31, 2014. (This too should be easy since the billing process is underway and should have been completed by now.)
- 3) Please provide the breakdown of the "bad debt" charged to the community members on the budget of 2012. I have attempted analyze this number based on the addresses and the information written to explain the budget but without further information I cannot determine the true breakdown of the \$1,232.33 charge.
- 4) The actual cash in the bank per the bank statements as of December 31, 2014 for each and every checking account, savings account, or other financial account owned by Wildflower Meadows POA. List the name of the institution, the type of account (ie. checking, savings, investment account, and the balance for each account listed next to it.) If the bank or other financial institution does not end the statement as of December 31, 2014, the transactions after that date should be ignored and the actual year end balance should be listed.
- 5) The association dues receivable balance for all homes as of December 31, 2014.
- 6) The late fees receivable due from all homes as of December 31, 2014.
- 7) The balance due for any other home receivable not included above.
- 8) The amount of the late fees charged (and not forgiven) during the year 2014.

And, of course, no request would be complete without AGAIN asking for the complete copies of the by-laws and by-law amendments approved and put in place and the covenants and any covenant amendments by return mail. (I explained my logic about this request in prior coorespondence on one or more of my probably 8 requests for the documents.)

Thank you for your anticipated cooperation. These balances and documents will enable me to do much of the audit work in advance. The goal is to review how income was spent and how much remains for use in the current and future years. You may feel free to call me at my telephone number listed in the heading to confirm the February 23 date or ask for an alternate date. I really would like to get this work started and completed. I am sending this letter now so that you will have it in time for the weekend. If I can be of any help with the billing or accounting work now or in the future, as I did with TJ Adams, I volunteer to jump in and work. Thanks again.

*Lorraine Slifer*

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*Lorraine Slifer*

106 Twinflower Drive, Taylors, SC 29687 H (864) 293-6086

**REQUEST FOR AUDIT - SECOND NOTICE**

January 29, 2015

**TO THE BOARD OF WILDFLOWER MEADOWS POA**

As I wrote previously, I am expecting to do an audit of the WFM books and records in late February. I am looking to do the audit on Monday February 23, 2015. I would like to know who would be the board member overseeing the audit and confirm that the date I am requesting would be acceptable.

Please, a quick reply is appreciated and expected. I am sending this letter to the post office box but since the post office box is rarely checked, I am also sending it to the board members homes.

Thank you in advance for your cooperation. By the way, where is the letter with the election results from October 28, 2014 and where are the bills? Here we are 7 months after Thomas Adams left and no one has told us who the treasurer is. Please send copies of the annual meeting minutes so I can read that for myself. The board is obligated to comply within 15 days of my request.

*Lorraine Slifer*

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APRIL".....all who need to get rid of some extra "good stuff"..... let's all have a garage sale the same day..... the board will be advertising in several ways to help promote us all (similar to Half Mile Lake and their very well-known community garage sale) PLEASE PLAN ON THIS..... I AM GOING TO DO IT ALSO. We also purchased another YARD OF THE MONTH sign. This one is much larger, and will be much more easy to see. I recently revamped the lights at the entrances.

I hope this finds you and yours well.

Efforting to serve,

Sincerely,

Brian Corlett President



Wildflower Meadows  
Property Owners Association  
PO Box 1734  
Taylors, SC 29687



JANUARY 25th 2015

Dear Homeowner,

Post marked 2/3/2015  
received 2/5/2015

Enclosed you will find the bill for the annual dues. Please take note that the due date has been moved back to Mar. 7th this year. Please remember, as always, the envelope must be postmarked by the due date. If you cannot make full payment, please contact the board, before the due date, by either the email address above or by mail and simply give us a proposed plan to pay in full. All such plans will be accepted. Thank you. Also, we have a few who are behind multiple years dues. THIS YEAR ONLY, IF YOU CONTACT THE BOARD BY THE TWO METHODS OUTLINED ABOVE, AND PAY IN FULL WHAT'S OWED BY THE END OF 2015, ALL LATE FEES WILL BE DISMISSED. Please take advantage of this opportunity.

Here recently, a certain homeowner wrote a letter to everyone in the neighborhood. This person made many claims; she attacked me as well as my character in many ways. She also cast the board in a very negative light. There is no need to go through and answer every claim in this setting. The board is in FULL UNANIMOUS SUPPORT of my leadership. The board would simply like to say these claims are false and unnecessary. We as a board therefore ask and offer to "ANY & ALL" full disclosure. Anyone who desires, please plan on coming to the Taylors Library Tuesday, FEBRUARY 10th, 7-8:45pm. We will simply lay open our business, along with the checkbook. Please come and satisfy your curiosity. \*\*\*\*\* I also would personally, humbly, offer my immediate resignation upon the following criteria. ....a quorum necessary, a motion by anyone asking me to step down, and a simple vote of only a 35 percent approval of needed quorum (not 2/3rds majority vote like normal)

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As you can see, we now have a very nice metal foldout sign which has slots and a letter set for multiple message announcements. We will use this in the future for many reminders. One of which.....our ANNUAL NEIGHBORHOOD GARAGE SALE.....The board has set aside the "FIRST SATURDAY IN

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Over >

Since you just had a group documents review meeting on February 10, 2015, these documents, figures, and other information should be in nice logical order and easy to relay to me.

Thank you, again, for your anticipated cooperation. These balances and documents will enable me to do much of the audit work in advance. You may feel free to call me at my telephone number listed in the heading to confirm the February 23 date or ask for an alternate date. I really would like to get this work started and completed. I am sending this letter now so that you will have it in time for the weekend.

By the way, I just received another call from a homeowner thanking me for undertaking this task. I am looking forward to supplying this family and all families with clear financial reports and a clear picture of the WFM financial status and will do the same each and every February.

*Lorraine Slifer*

# *Lorraine Slifer*

106 Twinflower Drive, Taylors, SC 29687 ☛ H (864) 293-6086

## **REQUEST FOR AUDIT - FOURTH NOTICE**

February 12, 2015

### **TO THE BOARD OF WILDFLOWER MEADOWS POA**

Which board member will be overseeing my records audit? I requested Monday February 23, 2015 but unless that date is confirmed by telephone by Saturday February 14, we need to move it to the first week in March. We can move the date to any day you wish, other than Sundays, in the first week of March but I have a right to adequate notice.

I am still waiting for:

- 1) Copies of the checking accounts transactions as recorded in the association records. This should be for all of the years since the homeowners took over the associations financial responsibilities. (This should be a simple request since the association would, of course, would keep financial reports of the banking transactions as any non-profit organization is required.)
- 2) A copy of the list of names of the members in good standing with their addresses as of December 31, 2014. (This too should be easy since the billing process was supposed to be completed long ago.)
- 3) **Please provide the breakdown of the "bad debt" charged to the community members on the budget of 2012. I have attempted analyze this number based on the addresses and the information Brian wrote with the budget sheet but without further information I cannot determine the true breakdown of the \$1,232.33 charge.**
- 4) **The actual cash in the bank per the bank statements as of December 31, 2014 for each and every checking account, savings account, or other financial account owned by Wildflower Meadows POA. List the name of the institution, the type of account (ie. checking, savings, investment account, and the balance for each account listed next to it.) If the bank or other financial institution does not end the statement as of December 31, 2014, the transactions after that date should be ignored and the actual year end balance should be listed.**
- 5) The association dues receivable balance for all homes as of December 31, 2014.
- 6) The late fees receivable due from all homes as of December 31, 2014.
- 7) The balance due for any other home receivable not included above.
- 8) The amount of the late fees charged (and not forgiven) during the year 2014 (for reporting 2014 income to the community).
- 9) The minutes of the October 28, 2014.
- 10) Copies of the sign in sheets for the meeting of October 28, 2014.
- 11) Copies of the sign in sheets for the meeting of February 10, 2015.
- 12) The names of all board members and which position each holds.

And, of course, no request would be complete without AGAIN asking for the complete copies of the by-laws and by-law amendments approved and put in place and the covenants and any covenant amendments by return mail. (I explained my logic about this request in prior correspondence on one or more of my probably 8 requests for the documents.) We are not the secret society of the WFM—are we?

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in compliance with regulations such as the 15 day minimum notice for meetings and replies to requests. Why do you feel the need to trick readers of your communications?

The board's refusal to answer questions and provide requested documents, their avoidance of a proper audit, avoidance of giving timely results of the annual meeting elections, negligence in conducting the annual meeting on the appointed annual date, and the obviously dishonest actions (like sending bills 10 days after they are dated), lead me to think there is a campaign to cover over fraudulent use of our funds and/or negligence in recording of receipts.

Homeowners want me to do this audit. I have gotten nice "thank you for doing this" phone calls, lots of documents, and a very nice note saying "I do agree that what you are doing is good for everyone living in Wildflower Meadows. Thank you for looking out for our interest. Keep up the good work."

I would like a telephone call to set the date and other details of the audit. If we cannot resolve my request soon, I will take that to mean there is something wrong that you are hiding. I would suggest that each board member get a copy of the latest savings and checking account statements. As I am sure you know, I sent Tim Wadsworth my latest letter to the community along with the spreadsheet of the budgets for all years. Do a quick calculation of what you think should be in the savings accounts and checking accounts combined. The professional fees were a reserve for legal fees. The first year excess was specified to be reserved. There was \$11,000 budgeted specifically for a reserve. There was money earmarked for electric lights at entrances that was never done. Small solar lights from Home Depot were a fine inexpensive substitute. The remaining money should have been saved in the reserve.

If we cannot agree on a date by the end of the February to conduct this audit in totality in March, I am going to contact some or all of our elected officials myself and through community members mail, to request their assistance in starting an investigation of our finances.

Please have the bank transactions lists by year and the other documents I requested in my prior letters sent to me or delivered to my mailbox. Also I would like to remind the board that I am especially interested in the list of members in good standing and the final accounts receivable balance from all members combined as of December 31, 2014--listing the total for dues, a separate total for late fees, and another total for other fees. It may be possible that mistakes have been made in recording some of the member payments. Thanks again for your cooperation!

By the way, I sent my dues check the day after I received the bill. My neighbor also sent her payment the same day. The same mail carrier picked up both payments out of our mailboxes within less than a minute of each other. As of the day this letter is dated, my check has not cleared the bank. I trust no one has purposely destroyed or withheld my payment in order to deny me my rights as a member in good standing. I would appreciate it if none of the board members come to my home without a prior appointment with me as you have in the past. As a normal human being, I see a group of people who are not actually friends of mine, coming to my door and asking for entrance to my home, as a possible form of intimidation, especially under the current circumstances.

*Lorraine Slifer*

# *Lorraine Slifer*

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## **REQUEST FOR AUDIT - FIFTH NOTICE**

February 19, 2015

### **TO THE BOARD OF WILDFLOWER MEADOWS POA**

I believe the WFM Covenants and initial bylaws are probably documents created from "boiler plate" models used by other communities' that the developer(s) may have added to, deleted some, or modified to suit the needs of our particular community. Certainly though, they are legally written to minimize risk to the homeowner members and insure fairness and equality to members who choose to be members in good standing by paying their assessed dues.

This is my fifth notice to the board to express my intent to exercise my right to review the books, records, and documents of the association (ie. audit). This is my fourth attempt to set a date that is convenient to the auditors and the board member who will be monitoring it.

When Tim Smith wrote to me in December saying the board would like to have a group meeting at the library for everyone to view documents at one time, I told him that would not be acceptable for my purposes and I explained why.

The purpose of an audit is to allow the auditor to gather and view sufficient documents to determine, to the auditors reasonable satisfaction, the accuracy of what has been reported to the funding source(s). (We, the community members, are the funding sources.) Unfortunately the board of WFM has provided very little financial reporting and no actual final annual financial reports. When a report is issued in October estimating what the board "thinks" will be the full extend of the expenses it is not a full report. It is still an estimate.

The bylaws provide for annual audits and proper financial reporting for the entire year. We are entitled to have a balance sheet, which is a "snapshot" of the community's financial well being as of the close of business December 31, *each year*. The balance sheet does not list income or expenses. It lists assets and liabilities with the remainder shown as our equity. Our assets would be *primarily* cash and accounts receivable from the members. Our liabilities would be any unpaid expenses. We are also entitled to a list of income amounts by type and expenses by type (usually comparing the actual amount to the budgeted amounts and the variances by line).

I am the member that made the request to do a review (which I am entitled to do) and you (the board) are supposed to comply. I need a commitment date we can agree on. This first audit will be more work and more time consuming but we have a small organization with relatively few bills each year.

My first priority is to view the bank statements and any other statements where cash may have been transferred. I have to be able to trace the bank transfers or checks to and from each of our cash accounts (checking and savings accounts) or accounts that may not belong to us.

I was thankful that Tim Smith finally contacted me in December about the audit. I must say though, it is very disconcerting to me that he and board members have made carefully crafted mistakes in contacts with me and other community members to give the appearance that you are

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