



PO Box 332, Oroville WA 98844
9mileranchhoa.org

BALLOT INSTRUCTIONS

Ballots must be returned no later than June 19, 2026

It is required that you place your completed ballot in provided return ballot envelope. Ballot envelope **MUST be signed, dated and completely filled out to be valid.**

Do not include additional items (checks, letters, etc.) in ballot envelope.

Election of Board Members

We have 3 positions open that will be filled by those that have submitted for candidacy. Please see enclosed bios written by those candidates.

To Waive, or not, the CPA Audit of Fiscal Year 2026/27

Per HOA RCW 64.38.045 (3) “...*The financial statements of associations with annual assessments of fifty thousand dollars or more shall be audited at least annually by an independent certified public accountant, **but the audit may be waived if sixty-seven percent of the votes casts by owners....at which a quorum is present, vote each year to waive the audit.***” (bold added.) In other words, Washington State Law allows HOA members the right to choose whether to spend funds on a yearly audit of their HOA financials. Current quoted cost for conducting an audit is \$2700.00.

Our HOA is required to follow Washington state HOA law RCW 64.38. Several years ago Washington state created new HOA state laws RCW 64.90. Until recently, our HOA was still grandfathered under RCW 64.38. In 2028 we will be required to follow RCW 64.90 as RCW 64.38 will be dissolved.

For the next few years, including this year, there are portions of RCW 64.90 that we are required to follow now. Because of this, the HOA’s CPA firm notified us that we can no longer vote to waive the audit, now required to conduct an annual audit every year. In turn, the Board reported this to the membership in the October 2025 newsletter. Further research by the Board discovered that our HOA does not need to follow this until 2028. In other words, for this year and next year the member can still vote to waive the audit. Starting in 2028 our HOA will be required to have yearly audits.

The last audit conducted was for fiscal year 2020-21. It was determined by the auditors the HOA’s standards of accounting practices are “in conformity with accounting principles generally accepted in the United States.” The auditors found no irregularities or issues.

It cannot be overly expressed the importance that you participate in the HOA voting process. We need a quorum (20% = 62 members voting) of votes to make the voting process valid.