

Michaywé Owners Association Bylaws **Amendments Approved through June 23, 2018**

These amended Bylaws for the Michaywé Owners Association are made as of the **23rd day of June 2018**, that being the date of an election by the Michaywé Owners Association (MOA) Membership, approving by a majority vote a certain “Michaywé Owners Association Bylaws, dated August 19, 2014, be amended as so authorized at Article XIII, Section 13.01, of those prior Bylaws. Accordingly, those prior Bylaws are hereby amended to now read, in their entirety, as follows:

Article I. Name

The name of the Corporation is Michaywé Owners Association, herein called the "Association."

Article II. Offices

The registered office of the Association shall be at such place in the State of Michigan, as the Board of Directors shall from time to time determine. The Association may also have offices at such other places in Michigan and in other states as the Board of directors may determine from time to time.

Article III. Purpose

The specific purpose or purposes for which the Association is formed are stated in the Articles of Incorporation.

In general, the Association is formed to manage and administer the affairs of an association of owners of property in a planned unit development known as Michaywé; to promote the welfare of its members by maintaining and beautifying the several developments and subdivisions in which its members own or possess real property interests; to enforce building and use restrictions; to represent members before governmental boards or bodies; to promote social and recreational activities; and to engage in such other activities as are incidental thereto and not forbidden by the laws of the State of Michigan.

Article IV. Membership

Section 4.01 Scope of Membership. Membership in the Association shall consist of the following:

The interest acquired automatically through ownership of a property unit in the planned unit development known as Michaywé, as more particularly defined in the “Declaration of, Master Deed Restrictions, Conditions and Restrictions for the Michaywé Restricted Property” (hereinafter referred to as the “Master Deed Restrictions”), and as subsequently amended and/or restated.

Section 4.02 Voting.

- (a) When voting at members' meetings, each member shall have one vote for each lot or other property unit owned; however, any member with enforcement powers, as defined by MCL 436.1523, shall not have a vote in matters involving the sale, service, use, or consumption of alcoholic beverages.
- (b) The developer, Michaywé' Limited Partnership, and any related, affiliated, or commonly controlled entities or successor developer(s), shall have restricted voting privileges in accordance with ¶IX of the Consent Judgment dated February 8, 2000, in Otsego County Circuit Court Case No. 93-5492.
- (c) Voting procedure by members:
 - (i) All propositions for membership approval shall be noticed out in advance in accordance with §6.05.
 - (ii) The framing of a proposition may take place by action of the members, or by the board.
 - (1) If framed by the board, the proposition is noticed out, and the vote shall take place at a members' meeting.
 - (2) If framed by a petition (to the board) of five percent of the members in good standing, for consideration at an Annual Meeting, the proposition is noticed out, and the vote shall take place at that meeting. Note: If the proposal is to have the members vote on the proposition at a Special meeting, the petition requirements of §6.04 would have to be complied with.
 - (iii) Once noticed for a vote (whether by the board, or the members), there shall be no motions that would result in amending, withdrawing, or deferring the vote to a subsequent date (other than a deferral for lack of quorum).
 - (iv) All propositions:
 - (1) Shall not offer any amendments, which would be in conflict with the terms of MOA credit agreements, which could trigger a default and a demand for repayment from the lenders.
 - (2) Shall not offer any changes which will create insolvency of the Association. This would be validated by MOA's independent certified public accountants.
 - (3) Shall be subject to the MOA attorney's approval prior to signature collection to ensure the proposed action is not in violation of the law.
- (d) Votes needed to carry a proposition: A proposition, other than the appointment of directors, is adopted upon approval by a majority of the votes cast (in person or by proxy), unless a greater vote is required by the Articles of Incorporation, another provision in these Bylaws, in the "Master Deed Restrictions", or in the "Declaration of Covenants, Conditions, and Restrictions for the Michaywé Common Properties" (hereinafter referred to as "Covenants for Common Properties"), and amendments and restatements thereto. Directors shall be elected based on a plurality of the votes cast.

- (e) All proxies must be directed (i.e. specific). Directed proxies bind the proxy holder to specific terms, allowing the proxy giver to control the vote.

- (f) Election Challenges and Certification. In accordance with the MCL 450.2431, the Board may appoint the Association Election Chairperson and/or an alternate as Election Inspectors. The Election Inspector(s) may not be Board Members or a Member running for election to the Board. At the conclusion of an election, the Inspector(s) shall report the preliminary results. The Inspector(s) shall also provide a final written Election Results Report to the Board President no more than 5 days after the election. Election challenges must be delivered to the Board President no more than 10 days after the date of the Election Results Report.

Section 4.03 Records. Each member shall furnish to the Association the address to which all notices shall be sent. The Association shall maintain a record of the names and addresses of the membership. Such records may be open to inspection by all members of the Association for proper purposes. The effective date of the list shall be the record date for the most recent members' meeting (regular or special), established pursuant to MCLA 450.2411, 24.13. The Association shall cooperate with members' right of inspection by providing the membership names and addresses in list, and/or label form for a reasonable fee; however, the request may not be for commercial purposes or personal financial gain.

Article V. Finances

Section 5.01 Maintenance and Recreation Fund. Each member shall pay to the Association the annual maintenance and recreation charge required by the restrictions applicable to the real property owned by the member.

Section 5.02 The amount of said annual charge shall be established and may be adjusted from year to year by the Board of Directors of the Association, as the needs of the Association may in their judgment require, but in no event shall such a charge be more than the most recently approved dues cap per lot, or other property interest, giving rise to membership in the Association. The dues cap may only be changed with approval by a majority vote of those members voting in person or by proxy at a Members' Meeting, which vote shall make any such change in dues cap binding upon all of the members. The notice of the meeting shall provide complete and balanced information on the proposed change.

The maintenance and recreation fund shall be used for such of the following purposes as the directors of the Association shall determine necessary and advisable: improvement and maintenance of such property as may from time to time be conveyed by Michaywé Limited Partnership or others to the Association; planting of trees and shrubbery and the care thereof; collecting and disposing of garbage, ashes and rubbish; maintenance of vacant property, road rights of way, subdivision entrance ways and other public areas; weed control; constructing, purchasing, maintaining, or operating any community service or facility (other than community water or sewer systems) deemed necessary or advisable in the opinion of the directors of the Association for the general welfare of the membership; for social activities; and for expenses incident to the examination of plans for the enforcement of the aforementioned restrictions.

Section 5.03 Special Assessments. Special assessments may be levied by the Board of Directors in furtherance of the purposes and activities of the Association; provided, however, that no special assessment shall be levied against the members of the Association without having the approval by two-thirds vote of those members voting in person or by proxy at a Members' Meeting. The notice of the meeting shall provide complete and balanced information on the proposed increase. In no case shall special assessments exceed Five Hundred (\$500)

Dollars per lot or other property interest in any one fiscal year.

Funds from special assessments shall be used only for the purposes described in the ballot for the special assessment. Brief and relevant information describing full business effects shall be provided to members to provide an informed vote. Separate accounting of such funds and expenditures shall be used. Excess funds in any significant amount at the completion of the project shall be returned to the members in good standing.

Section 5.04 Failure to Pay Fees or Assessments. Any member who shall be thirty (30) days or more in default in the payment of the annual maintenance and recreation charge, or in the payment of any special assessment, shall not be in good standing and shall not be entitled to vote at any meeting of the Association nor to hold office in the Association until all such delinquencies have been paid. Delinquent payments of any maintenance and recreation charge or special assessment shall accrue interest at the rate of seven (7%) percent per annum from the date due until paid. The annual maintenance and recreation charge and any special assessment shall be a lien and encumbrance on the land with respect to which the charges and assessments are made. A certificate in writing issued by the Treasurer of the Association shall be given on demand to any member liable for said charges and assessments setting forth the status thereof. The Association shall have the power and right in its own name to take and prosecute all suits, which may, in the opinion of the Board of Directors, be necessary or advisable for the collection of such charges and assessments, and to take such other steps, as it deems expedient to impose a lien upon such land.

Section 5.05 Fiscal Year. The fiscal year of the Association shall be determined by the Board of Directors.

Article VI. Members' Meetings

Section 6.01 Place of Meeting. Meetings of the members shall be held at such place in or outside the State of Michigan as the Board of Directors may determine. In the absence of a determination by the Board, any meeting properly called shall be held at the registered office in the State of Michigan.

Section 6.02 Annual Meeting. The Annual Meeting of the Association shall be held during the month of June; in each year, beginning with the year 1972 on such date and time and at such place as shall be determined by the Board of Directors and specified in the notice thereof.

Section 6.03 Order of Business of Annual Meeting. The order of business at the annual meeting of the members shall be as follows:

- (a) Roll call and determination of quorum
- (b) Reading of notice and proof of mailing
- (c) Reading of minutes of last preceding meeting
- (d) Closing of Polls for Election of Directors
- (e) Reports of Officers and Committees
- (f) Review of new and revised policies
- (g) Unfinished business
- (h) New business, including the framing of propositions for subsequent member approval.
- (i) Report of the tellers on election of Directors and other votes
- (j) Adjournment.

Section 6.04 Special Members' Meetings. A special meeting of the members may be called at any time by the President or by a majority of the Board of Directors, or upon the written request of ten percent (10%) of the members in good standing when submitted in writing to the Secretary.

Section 6.05 Notice of Meeting of Members. At least thirty (30) days prior to the date of any meeting written notice of the time and place of such meeting shall be mailed by first class mail to each member in good standing at his address shown on the records of the Association. The notice of a special meeting shall state the matters to be considered and no action may be taken on any matter not set forth in the notice of special meeting.

Section 6.06 Quorum Ten percent (10%) of the members in good standing attending in person or represented by proxy shall constitute a quorum; however, the members in good standing present at a meeting shall constitute a quorum if no proposition is noticed out for action at that meeting.

Section 6.07 Chairman and Secretary. The President or Vice-President and the Secretary or Assistant Secretary shall act as Chairman and Secretary, respectively, of every meeting of members if present, unless otherwise directed by the President.

Article VII. Board of Directors

Section 7.01 Number and Terms of Directors. The business, property, and affairs of the Association shall be managed by a Board of Directors composed of seven (7) persons.

Each Director shall be elected to a term of three (3) years with three (3) directors elected one year and (2) two directors elected in each of the other two years in a three-year staggered election cycle. No Director may serve more than two (2) consecutive elected terms of two (2) or more years.

Directors shall be *members in good standing* of the Association, provided, however, that no person who holds enforcement powers pursuant to MCL 436.1523 shall be eligible to serve as either an officer or director of the Association.

Section 7.02 Vacancies. Vacancies on the Board of Directors shall be filled by appointment made by the remaining Directors for the interim period until the next Annual Meeting, at which time an election for the remainder of the term shall be conducted.

Section 7.03 Election. The candidates receiving the highest votes shall fill the regular terms. The remaining candidates shall fill any existing vacancies of whatever term length with the remaining candidate receiving the highest number of votes elected to fill the longest term, and the next remaining candidate receiving the next highest votes elected to fill the next highest term, and so on. In case of a tie, the elections chairman, or designated member of the elections committee, will toss a coin to determine the order.

Section 7.04 Action by Unanimous Written Consent. If, and when, the Directors shall severally or collectively unanimously consent in writing to any action to be taken by the Association, such action shall be as valid as though it had been authorized at a meeting of the Board of Directors.

Section 7.05 Power to Elect Officers. The Board of Directors shall select a President, a Vice President, a Secretary, and a Treasurer who shall be members of the Board of Directors. Officers shall hold office for the term of one (1) year or until their successors are elected and qualify.

Section 7.06 Power to Appoint Other Officers and Agents. The Board shall have the power to appoint such other officers and agents as the Board may deem necessary for the transaction of business of the Association.

Section 7.07 Meetings of the Board of Directors. Regular meetings of the Board of Directors shall be held at such times and places as the majority of the Board of Directors may from time to time determine. Special meetings of the Board of Directors may be called at any time by the President or Secretary or by a majority of the Board of Directors. Directors shall be notified in writing of the time, place, and purpose of special meetings of the Board at least five (5) days prior thereto. Any Director shall, however, be deemed to have waived such notice by his attendance at any meeting.

Section 7.08 Quorum and Voting Authorities. A quorum for the Board is four members. Each member shall have one vote.

Section 7.09 Approval Requirements for Actions by the Board of Directors. A Board action requires approval by a majority vote of members in attendance with a quorum present, except for major expenditures. Any member of the Board may request a recorded vote by name.

For major expenditures and/or commitments, defined as matters involving projects, capital expenditures, annual interest and principal payments on loans, leases, contracts and/or any other type of commitment or expenditure exceeding 25% of total annual dues and revenues, approval by four Board members and a recorded vote by name are required. The level of majority required for revisions and changes to previous actions shall be based on the total, not incremental, expenditures, and commitments.

The Board shall not approve an annual budget in which the projected expenses are in excess of the projected income (revenue) unless approved by a majority vote of the members voting in person or by proxy at a Members' Meeting. The notice of the meeting shall provide complete and balanced information on the annual budget.

Section 7.10 Open Meetings. Except for executive sessions, which shall be limited to discussion and action on confidential matters, Board meetings and meetings of its committees shall be open to all members as observers. However, from time to time at their discretion, the Board or committee may ask for limited participation of MOA members on specific subjects.

Section 7.11 Responsibilities of the Board of Directors. The overall responsibility of the board of directors in managing the affairs of the association is to act in the interest of the association and its members. In addition, the board shall perform all other duties specified or implicit in the Michaywé Deed Restrictions, MOA Articles of Incorporation, and these Bylaws and as provided by law.

Section 7.12 Communication. The board shall use methods of communication with the members, such as town hall meetings, newsletters, and other reports, to keep the members informed.

Section 7.13 Committees of the Board. The Board shall have the power to appoint committees, composed of members of the Association, as the Board shall deem necessary or desirable.

Section 7.14 Reimbursement of Directors and Committee Members. Board and committee members may be reimbursed for direct expenses incurred related to the conduct of the Association business. Fees, compensation, and perquisites for directors are prohibited. The Board shall establish policies for advance and final approval of expenses.

Section 7.15 Board Member Recall. Any Board Member may be removed from office by a majority vote at an annual or special meeting, following submission of a petition complying with the requirements of Michaywé Owners Association Bylaw Section 4.02(c)(ii)(2).

Article VIII. Officers

Section 8.01 President. The President shall be the chief executive officer of the Association. He shall preside over all meetings of the Board and of the members. He shall have general and active supervision of the business of the Association, subject, however, to the right of the Board of Directors to delegate any specific power, except such as may be by statute exclusively conferred upon the President, to any other officer or Director of the Association. He shall be ex-officio a member of all committees.

Section 8.02 Vice-President. In case the office of President shall become vacant by death, resignation, or otherwise or in case of the absence of the President or his disability to discharge the duties of his office, such duties shall for the time being devolve upon the Vice-President, who shall do and perform such other acts as the Board of Directors may, from time to time, authorize him to do.

Section 8.03 Secretary. The Secretary shall attend all meetings of the members and the Board of Directors and shall preserve in books of the Association, true minutes of the proceedings of all such meetings. He shall give all notices required by statute, bylaw, or resolution. He shall perform such other duties as may be delegated to him by the Board of Directors.

Section 8.04 Treasurer. The Treasurer shall have custody of all corporate funds and shall keep in books belonging to the Association, full and accurate accounts of all receipts and disbursements. He shall deposit all monies in the name of the Association in such depositories as may be designated for that purpose by the Board of Directors. He shall disburse the funds of the Association as may be ordered by the Board, taking proper vouchers for such disbursements and shall render to the Board of Directors at the regular meeting of the Board and at the Annual Meeting of the members an account of all his transactions as Treasurer and of the financial condition of the Association. The Board of Directors may require the Treasurer to give bond for the faithful performance of his duties.

Article IX. Checks and Other Instruments

Section 9.01 All checks, drafts, or demands for money, and notes of the corporation shall be signed by each officer or officers or such other person or persons as the Board of Directors may from time to time designate.

Section 9.02 The Board of Directors of the corporation may in any instance designate the officers and agents who shall have authority to execute any contract, conveyance, or other instrument on behalf of the corporation, or may ratify or confirm any execution. When the execution of any instrument has been authorized without specification of the executing officers or agents, the President or any Vice-President, and the Secretary or Assistant Secretary or Treasurer or Assistant Treasurer may execute the same in the name and on behalf of this corporation and may affix the corporate seal thereto.

Article X. Books and Records - Reports to Members

Section 10.01 The proper officers and agents of the corporation shall keep and maintain such books, records, and accounts of the corporation's business and affairs and such lists of members as the Board of Directors shall deem advisable and as shall be required by the laws of the State of Michigan.

Section 10.02 The directors and/or officers of the corporation shall prepare and upon request mail to all member of the corporation (association) such reports and statements as they deem advisable, and as shall be required by the laws of the state of Michigan. Included in those reports/statements shall be the following:

- Association Balance Sheet, effective as of the end of the preceding fiscal year.
- Association Statement of Income for the preceding fiscal year.
- Association Statement of Source and Application of Funds for the previous fiscal year, if one was

prepared.

Section 10.03 The following records of the association shall be available for inspection (and/or copying) by the members in accordance with a written policy adopted and revised from time to time by the board for the purpose of minimizing the burden on, and disruption to, the MOA staff and management in responding to record requests:

- a) Minutes of member meetings.
- b) Minutes of board meetings, except those of executive sessions.
- c) CPA's Annual Financial Statements Reports.
- d) Written policies adopted by the board.
- e) Records expressly authorized by the Board of Directors.
- f) The following records are subject to the policy, but also require a statement of proper purpose:
 - i. Record of members (i.e. their names and last known addresses).
 - ii. Existing MOA contracts (except employment contracts), promissory notes, and security instruments; and
 - iii. Prior fiscal year filed tax return (or other governmental filings) excluding any personnel information.

With reference to "executive sessions", those are meetings of the board relating to employee discipline, member misconduct, personal matters relating to a member or employee, business or legal strategy, communications with (or relating to) legal counsel, contract negotiations or other matters which are deemed by the board to have a potential negative impact on the association if disclosed.

Article XI. Seal

Section 11.01 The corporation shall have a seal, which shall have inscribed thereon the name of the corporation, the state of incorporation, and the words "Corporate Seal." The seal may be used by causing it or a facsimile to be imprinted, affixed, reproduced, or otherwise.

Article XII. Notices and Waivers of Notice

Section 12.01 All notices of meetings required to be given to any Member or Director, may be given in writing by mail, electronically, or by any method allowed by law to such Member or Director at his last address as it appears on the books of the Association. Such notice shall be deemed to be given at the time when the same shall be mailed or otherwise dispatched.

Article XIII. Amendments

Section 13.01 These Bylaws may be amended, altered, changed, added to or repealed by approval by a majority vote of the members in good standing voting in person or by proxy at any regular or special meeting of the members if notice of the proposed amendment, alteration, change, addition or repeal be contained in the notice of the meeting; provided, however, that no amendments may be made to these Bylaws, which would contradict, restrict, or otherwise conflict with any of the restrictions recorded for the Subdivisions included within the jurisdiction of this

Association.

Article XIV. Parliamentary Authority

The rules contained in the current edition of Robert's Rules of Order Newly Revised and any statutes applicable to this Association shall be used as a general guideline by the Association in any cases in which they are applicable and in which they are not inconsistent with these Bylaws and any special rules of order the Association may adopt. Failure to conform to the letter of Robert's Rules of Order Newly Revised shall not affect action taken at a meeting as long as the fundamental concepts of fairness and due process are observed.

Article XV. Audits

Section 15.01 Annual Audit/Review. A financial audit/review shall be conducted annually on the financial affairs of the Association by qualified independent auditors. The purpose of the audit/review is to verify conformance to Generally Accepted Accounting Principles (GAAP), correctness of information and reports, and compliance with the MOA Governing Documents and all applicable state and federal laws. A financial review is only an option when the most recent full audit receives an unqualified "clean" opinion. A full audit must be conducted at least every third year.

Revision Log:

- [1] The original Bylaws are undated but believed to have been adopted in 1971 by a Board of Directors appointed by the developer, Thompson-Brown.
- [2] A word processing edit of the original document was made as of 1996 November 19 in creating a word processing document with editing limited to changes in styles for headings, sub-headings and some punctuation. Notes [1] and [2] added.
- [3] Amendments were adopted by members at a Special Members' Meeting on 1995 April 29 [4], at the Annual Meeting on 1995 June 24 [5], by Court Order dated 1995 December 3 [6], at the Annual Meeting on 1998 June 27 [7], at the 1999 June 26 Annual Meeting [8] and at the 2000 June 24 Annual Meeting [9].
- [4] Twelve amendments were approved by the members at a Special Members' Meeting on 1995 April 29. Part of one of the amendments concerned the Class A voting rights also required the approval of the Class B member according to the Michaywé Deed Restrictions [6].
- [5] Ten amendments were approved by the members at the Annual Meeting on 1995 June 24.
- [6] The amendment to grant Class A members full voting rights was approved by the Class A members at the 1995 April 29 Special Members' Meeting. The Class B members' approval was obtained by Court Order dated 1995 December 3. The Court Order was recorded with the Otsego County Register of Deeds on 1996 August 5 in Liber 617, Pages 83-90.
- [7] Two amendments were approved by the members at the Annual Meeting on 1998 June 27. *Article V, Sections 1 and 2, second paragraph of Section 2.*
- [8] Five amendments were approved by the members at the Annual Meeting on 1999 June 26. (1) *Article VII, Section 9;* (2.1) *Article IV, Section 3 (2.2) Article IV, Section 4 - Voting;* (2.3) *Article V, Section -1 (2.4) Article VI, Section 9;* (3) *Article III;* (4) *Article VII, Section 11;* (5) *in Article VII, Section 11.*
- [9] One amendment was approved by the members at the Annual Meeting on 2000 June 24. – Enforcement Powers/Voting - Article IV, Section 4
- [10] Two amendments were approved by the members at the Annual Meeting on 2001 June 23: (1) Clarification of the Election of Directors, Article VII, Section 3, (2) to create Committees of the Membership (Insert a new Article IX & renumber the rest).
- [11] Repeal of Article IX as adopted by members at the June 23, 2001 Annual Meeting, as recommended by legal counsel at its regular board meeting on November 17, 2001.
- [12] Three amendments were approved by the members at the June 26, 2004 Annual Meeting: (1) Define the Scope of Membership combine Sections 4.01, 4.02, and 4.03 of Article IV – Membership and Section 7.01 of Article VII Board of Directors, Number and Term; (2) Parliamentary Authority - Article XIV; and (3) Adopt Voting procedures by members and others (Article IV Section 2 (a)-(e), Votes needed to carry a proposition and proxies, Members Meetings (Article IV Sections 3 and 6), Order of Business of Annual Meeting, Quorum, Voting Authorities, and responsibilities of the Board of Directors (Article VII, Section

12).

- [13] Seven amendments were approved by the members at the January 29, 2005 Special Members Meeting: (1) Revise language in Article VII, Section 12 {now renumbered as Article VII, Section 11} – Responsibilities of the Board of Directors; (2) Delete Article VII, Section 8 – Meeting announcements and minutes; (3) Revised language in Article VII, Section 13 {now renumbered as Article VII, Section 12} – Communication; (4-6) Article X, Sections 1, 2 and 3 – Books and Records – revised to keep association’s legal requirements in accordance with the laws of the state of Michigan, to define which records will be made available for inspection or copying; (7) Article IV, Section 3 – Records revised to establish an “effective date” of when the member address records shall be made available, eliminating the requirement to provide in electronic format; and to stipulate that member addresses may not be used for commercial purposes or for financial gain.
- [14] Reinstatement of Article IX, as repealed by the Board of Directors at its regular board meeting on June 23, 2001, as recommended by legal counsel at its regular board meeting on November 17, 2007 (reinsertion of Article IX and renumber the subsequent Articles.)
- [15] One amendment was approved by the members at the Annual Meeting on June 21, 2008. Article IX – Committees of the Membership was removed and renumber the subsequent articles.
- [16] One amendment was approved by the Members at the Annual Meeting on June 26, 2010. Article VII. Section 7.15 - Board Member Recall.
- [17] One amendment was approved by the Members at the Annual Meeting on June 23, 2012. Article IV. Section 4.02(f) – Election Challenges and Certification.
- [18] One amendment was approved by the Members at a Special Meeting on August 19, 2014. Article IV. Section 4.02(c)(iv)
- [19] Four amendments were approved by the Members at the June 23, 2018 Annual Meeting: (1) Article IV., Section 4.02(c)(ii)(2) was removed to protect small special interest groups from forcing an election without support from at least five-percent of the Membership. (2) Article IV., Section 4.02(f) was amended to streamline compliance with Michigan law as related to election inspectors. (3) Article XII. Notices and Waivers of Notice was amended to allow electronic notice of board meetings as permitted by Michigan law. (4) Article XV., Section 15.01 Annual Audits was amended to require compliance with GAAP and allow the Board to order a review rather than an audit when appropriate.

