

CONDOMINIUM, COOPERATIVES, AND ASSOCIATION SERVICES

The Kane Condominium and Association Services division of MBAF has been a leader in the establishment of audit and accounting standards adopted in this industry for more than three decades. For example, practice leader Monte Kane co-authored the *AICPA Accounting and Audit Guide for Common Interest Realty Associations (CIRAs)*.

In addition, our principals have developed CIRA educational programs, edited CIRA AICPA Audit Risk Alerts, and have lectured and been published on industry accounting, auditing, and taxation issues.

MBAF currently represents hundreds of associations in all aspects of assurance, accounting, tax, and consulting services.

CLIENTS

- Residential Condominiums
- Homeowner Associations
- Cooperative Housing Corporations
- Mixed-Use Developments
- Timeshare and Resort Associations
- Planned Unit Developments
- Commercial Condominiums
- Development and Master Planned Communities



KANE CONDOMINIUM AND ASSOCIATION SERVICES DIVISION

The Kane Condominium and Association Services division of MBAF helps clients identify and understand their specific challenges and provide sound financial advice throughout the year.

For audit clients, we develop recommendations to enhance the association's operations, while being available for consultations as necessary.

Tax issues for associations and cooperative housing corporations can be complex. Whether it is unique considerations related to operating surpluses, assessments for capital replacements and deferred maintenance funding, developer and other legal settlements, or consequences to each owner as to their tax cost basis of their real estate investment, our professionals are qualified and ready to assist.

At MBAF, we have the talent and knowledge to provide a full-spectrum of services beyond the basics.

KEY SERVICES

Audits, Reviews, and Compilations

Tax Planning and Compliance

Consulting Services

- Fraud investigations
- Assistance with budgeting
- Special assessment analysis
- Financing major projects
- Compliance with statutes and CC&Rs
- Internal control evaluations
- Historical tax basis reporting
- Litigation support and expert testimony

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