

**MINUTES OF MEETING
REUNION EAST
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Reunion West Community Development District was held on Thursday, **January 11, 2024** at 1:00 p.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present were:

Mark Greenstein	Chairman
Steven Goldstein	Vice Chairman
Trudy Hobbs	Assistant Secretary
John Dryburgh (<i>via Zoom</i>)	Assistant Secretary
June Wispelwey	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Kristen Trucco	District Counsel

FIRST ORDER OF BUSINESS

Roll Call

Ms. Adams called the Audit Committee meeting to order at 1:00 p.m. A quorum was present.

SECOND ORDER OF BUSINESS

Public Comment Period

There being no comments, the next item followed.

THIRD ORDER OF BUSINESS

Review of Proposals and Tally of Audit Committee Members Rankings

- A. DiBartolomeo, McBee, Hartley & Barnes**
- B. Grau & Associates**

Ms. Adams recalled at the December meeting, the Board appointed themselves as an Audit Committee. The Audit Committee approved a Request for Proposal (RFP) for auditing services and approved the form of notice and criteria that would be used to evaluate the proposals that were received. At the direction of the Audit Committee, staff sent out an RFP to

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six different auditing firms and two responses were received: one from DiBartolomeo, McBee, Hartley & Barnes (DiBartolomeo) and one from Grau & Associates (Grau). Grau was the current auditor and they were at the end of their five-year audit service agreement. They were the auditor for the past five years. Along with the proposals, which were included in the agenda package, there was a criteria ranking form. For each criterion, the Board could award up to 20 points for a total of up to 100 points. The Board could either fill it out individually or do a consensus ranking, where they would look together at each criterion and determine the points to award, based on the proposals that were provided and rank the number one and number two firms. In this situation, Ms. Adams recommended a consensus ranking. During the regular Board of Supervisors meeting, the Board would accept the ranking from the Audit Committee and direct staff to enter into a five-year agreement. Each year, an engagement letter was presented to the Board to approve the annual audit. This was the second or third year that GMS received proposals from DiBartolomeo. They were new to Community Development Districts (CDDs), but all of the audits that they performed, were filed on time without errors. Grau had more experience, because they were the largest auditing firm for CDDs in Florida, but in every aspect, DiBartolomeo was capable. They have all of the abilities of personnel, ability to furnish the required services and understand the scope of work based on audits that they performed from other Districts.

The Board discussed the evaluation criteria and provided the following ranking, based on Ms. Adams suggestions: 1) **Ability of Personnel** – DiBartolomeo, McBee, Hartley & Barnes: 20 and Grau & Associates: 19 (due to both being highly qualified CPAs, but DiBartolomeo was higher as they had larger staff); 2) **Proposers Experience** - DiBartolomeo, McBee, Hartley & Barnes: 19 and Grau & Associates: 20 (Grau had more direct experience with CDDs); 3) **Understanding the Scope of Work** - DiBartolomeo, McBee, Hartley & Barnes: 20 and Grau & Associates: 20; 4) **Ability to Furnish the Required Services** - DiBartolomeo, McBee, Hartley & Barnes: 20 and Grau & Associates 20 and 5) **Price** - DiBartolomeo, McBee, Hartley & Barnes: 20 (due to being lowest bidder, bidding \$4,600 versus Grau bidding \$7,500) and Grau & Associates: 15. Based on the ranking, Ms. Adams announced that DiBartolomeo, McBee, Hartley & Barnes received 99 points and was ranked the number one firm and Grau & Associates was ranked number two with 94 points.

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On MOTION by Ms. Hobbs seconded by Mr. Greenstein with all in favor accepting the ranking of DiBartolomeo, McBee, Hartley & Barnes as the number one ranked firm to provide auditing services and Grau & Associates number two was approved.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Greenstein seconded by Mr. Goldstein with all in favor the Audit Committee meeting was adjourned at 1:10 p.m.

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Tricia Adams
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Secretary/Assistant Secretary

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Chairman/Vice Chairman