

**MINUTES OF MEETING  
REUNION WEST  
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 11:00 a.m. at the Heritage Crossing Community Center, 7715 Heritage Crossing Way, Reunion, Florida.

Present were:

Sharon Harley	Vice Chair
Mark Greenstein	Assistant Secretary
William (Bill) Witcher	Assistant Secretary
Michael Barry	Assistant Secretary

Also present were:

Tricia Adams	District Manager
Kristen Trucco	District Counsel
Residents	

**FIRST ORDER OF BUSINESS**

**Roll Call**

Ms. Adams called the Audit Committee meeting to order at 11:03 a.m. A quorum was present.

**SECOND ORDER OF BUSINESS**

**Public Comment Period**

There being no changes, 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 when the Audit Committee met in December, the Board authorized the issuance of a Request for Proposal (RFP) for audit services. The District was currently undergoing the Fiscal Year 2023 audit and the RFP was for the Fiscal Year 2024 audit. The Board had the ability to approve an audit agreement of up to five years. Typically, there was a

**Reunion West CDD  
Audit Committee Meeting**

**January 11, 2024  
Page 2 of 3**

five-year agreement and then each year, an Audit Engagement Letter was presented to the Board for approval. As a result of the Board authorizing the RFP and noticing the opportunity for audit firms to provide proposals, the criteria was sent to six different firms. Ultimately, two firms, DiBartolomeo, McBee, Hartley & Barnes (DiBartolomeo) and Grau & Associates (Grau), responded by the required deadline and their proposals were provided to the Board. Grau served as the District's auditor for this year and the past four years and prior to that, a different firm served as auditor. Mr. Barry asked if GMS had prior experience working with DiBartolomeo. Ms. Adams confirmed that GMS worked with DiBartolomeo and although they were new to serving CDDs, a small number of audits were awarded to them in the last two years, all of which they completed successfully on time and with no errors. Therefore, GMS was confident that they had the ability to do the work. As far as the volume of experience with CDDs, Grau had more, but DiBartolomeo was certainly qualified to do the work. Ms. Harley questioned who the Reunion East CDD used. Ms. Adams recalled that Reunion East also went out for bids and received the same two proposals. In the past, both Boards selected the same auditor, which was Grau; however, they could not require the Reunion East CDD to select the same auditor. Although it was worth noting there could be some efficiencies, and the financials were interrelated because of the cost sharing.

Ms. Adams provided an Auditor Selection Sheet to the Board, along with the proposals and instructed the Board to either fill it out individually or they could do a consensus ranking, where they would look at each criterion and determine how many points to award based on the proposals that are provided. However, in this situation, Ms. Adams recommended the consensus ranking. Mr. Greenstein preferred the consensus ranking. Mr. Witcher believed that both proposals looked good and questioned the value for \$2,000. Ms. Adams felt that there were savings with DiBartolomeo and advised that some felt it was a good practice to switch auditors, in order to have fresh eyes on the project. 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: 20 (due to both being highly qualified CPAs); 2) **Proposers Experience** - DiBartolomeo, McBee, Hartley & Barnes: 18 and Grau & Associates: 20 (due to having more direct experience with CDDs). 3) **Understanding the Scope of Work** - DiBartolomeo, McBee, Hartley & Barnes: 20 and Grau & Associates: 20 (due to both completing all of the requested information, filing audits on time and

**Reunion West CDD  
Audit Committee Meeting**

**January 11, 2024  
Page 3 of 3**

being responsive), 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) and Grau & Associates: 15. Based on the ranking, Ms. Adams announced that DiBartolomeo, McBee, Hartley & Barnes received 98 points and was ranked the number one firms and Grau & Associates was ranked number two with 95 points.

On MOTION by Mr. Witcher seconded by Ms. Harley 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. Witcher seconded by Ms. Harley with all in favor the Audit Committee meeting was adjourned at 11:13 a.m.

DocuSigned by:  
*Tricia Adams*

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Secretary/Assistant Secretary

DocuSigned by:  
*Graham Staley*

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Chairman/Vice Chairman