

1 **MINUTES OF MEETING**

2 **GRAND HAVEN**

3 **COMMUNITY DEVELOPMENT DISTRICT**

4 The Audit Committee Meeting of the Board of Supervisors of Grand Haven Community
5 Development District was held on Thursday, October 21, 2021 at 9:40 a.m. in the Grand Haven Room, at
6 the Grand Haven Village Center, 2001 Waterside Parkway, Palm Coast, Florida 32137.

7 **FIRST ORDER OF BUSINESS – Call to Order/Roll Call**

8 Mr. McGaffney called the meeting to order and conducted roll call.

9 Present and constituting a quorum were:

10	Chip Howden	Board Supervisor, Chairman
11	Kevin Foley	Board Supervisor, Vice Chairman
12	Michael Flanagan	Board Supervisor, Assistant Secretary
13	John Polizzi <i>(via phone)</i>	Board Supervisor, Assistant Secretary
14	Dr. Merrill Stass-Isern	Board Supervisor, Assistant Secretary

15 Also present were:

16	Howard “Mac” McGaffney	District Manager, DPFM Management & Consulting
17	David McInnes	DPFM Management & Consulting
18	Scott Clark	District Counsel, Clark & Albaugh, LLP
19	David Sowell <i>(via phone)</i>	District Engineer, DRMP, Inc.
20	Barry Kloptosky	Operations Manager
21	Vanessa Stepiak	CDD Office Manager
22	John Lucansky	Assistant Amenity Manager

23 *The following is a summary of the discussions and actions taken at the October 21, 2021 Grand Haven*
24 *CDD Board of Supervisors Audit Committee Meeting.*

25 **SECOND ORDER OF BUSINESS – Business Items**

26 A. Exhibit 1: Consideration of Auditor Selection Evaluation Criteria

27 Mr. Flanagan asked whether there should be language asking for auditors to declare any past legal
28 actions against the firm. Mr. Clark suggested that Section 12 for the RFP and statements could be
29 amended to include a request for this information. Mr. Flanagan asked who would be scoring the
30 auditing firms, and Mr. Clark stated that it would be the Board of the Audit Committee. Mr. Clark
31 added that the firms would be given a copy of the rating sheet to apprise them of the criteria.

32 On a MOTION by Mr. Flanagan, SECONDED by Mr. Foley, WITH ALL IN FAVOR, the Board accepted
33 the Auditor Selection Evaluation Criteria, approving for the auditor RFP, for the Grand Haven Community
34 Development District.

35 B. Exhibit 2: Consideration of Audit Proposal Instruction

36 Mr. Clark suggested that the audit proposal instruction should match the number of copies
37 advertised, being seven physical copies and one digital copy. Mr. Clark added that Mr. Flanagan’s
38 suggestion for requesting firms to declare any past legal actions could be added to the language
39 under the instructions to proposers.

40 Mr. Polizzi suggested that the declaration of past legal actions against firms be limited to a three-
41 year window. Mr. Foley agreed, stating that he was more in line with a five-year window, which
42 Mr. Clark advised was generally the standard. Mr. Clark additionally provided insight as to the
43 proposals being publicly opened.

44 On a MOTION by Mr. Howden, SECONDED by Dr. Merrill, WITH ALL IN FAVOR, the Board accepted
45 the Audit Proposal Instruction, approving for the auditor RFP, for the Grand Haven Community
46 Development District.

47 C. Exhibit 3: Consideration of Advertisement of Annual Audit Service Proposals

48 Mr. Clark asked for input from the Board for the proposal due date. Mr. McGaffney fielded
49 questions from Mr. Flanagan regarding advertising and expected response times from auditing
50 firms. The Board expressed support for a date of November 12, 2021.

51 Mr. Foley observed that there was a small number of in-state entities that the District generally
52 solicited for auditing services, and asked whether the District would consider soliciting bids from
53 regional or national firms outside of the state of Florida. Mr. McGaffney stated that Florida firms
54 were specifically being looked at due to the idiosyncrasies of Florida special districts. Mr. Howden
55 added that the evaluation criteria that the Board had just approved included criteria for geographic
56 location of the firm's permanent office. Mr. Foley suggested that it may be worth considering an
57 auditor for the District that would have fresh eyes.

58 Mr. Polizzi stated that larger firms were likely to have offices located in Florida and that concerns
59 about location would be addressed appropriately. Mr. Clark requested for names of additional
60 offices to be sent to the District Manager.

61 On a MOTION by Mr. Howden, SECONDED by Mr. Flanagan, WITH ALL IN FAVOR, the Board
62 approved the Advertisement of Annual Audit Service Proposals, with a date of November 12, 2021,
63 approving for the auditor RFP, for the Grand Haven Community Development District.

64 **THIRD ORDER OF BUSINESS – Adjournment**

65 Mr. McGaffney asked for final questions, comments, or corrections before requesting a motion to
66 adjourn the audit committee meeting. There being none, Mr. Howden made a motion to adjourn the audit
67 committee meeting and reconvene the regular meeting.

68 On a MOTION by Mr. Howden, SECONDED by Dr. Merrill, WITH ALL IN FAVOR, the Board adjourned
69 the audit committee meeting and reconvened the regular meeting for the Grand Haven Community
70 Development District, at 10:08 a.m.

71 **Each person who decides to appeal any decision made by the Board with respect to any matter considered
72 at the meeting is advised that person may need to ensure that a verbatim record of the proceedings is made,
73 including the testimony and evidence upon which such appeal is to be based.*

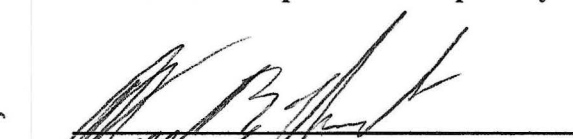
74 **Meeting minutes were approved at a meeting by vote of the Board of Supervisors at a publicly noticed
75 meeting held on December 2, 2021.**

76 David C. McInnes

Signature

David C. McInnes

Printed Name



Signature

Wellington B. Howden

Printed Name

78 Title: Secretary Assistant Secretary

Title: Chairman Vice Chairman