

ABERDEEN  
COMMUNITY DEVELOPMENT DISTRICT

The Aberdeen Community Development District Audit Committee met Monday, April 25, 2016 at 4:00 p.m. at the Aberdeen Amenity Center, 110 Flower of Scotland Avenue, St. Johns, Florida 32259.

Present and constituting a quorum were:

Rhonda Lovett by telephone

Angela Andrews

Loyd W. Hogan

Dennis M. Clarke

Hillary (Beth) Fore

Staff:

Jim Oliver

District Manager

Mike Eckert

District Counsel

The following is a summary of the actions taken at the April 25, 2016 audit committee meeting. A copy of the proceedings can be obtained by contacting the District Manager.

**FIRST ORDER OF BUSINESS**

**Roll Call**

Mr. Oliver called the meeting to order and stated as you will recall the board appointed itself as the audit committee, directed staff to issue an request for proposals for audit proposals, and you have had an opportunity to rank those proposal in accordance with the evaluation criteria that the audit committee approved at a previous meeting.

**SECOND ORDER OF BUSINESS**

**Review and Ranking of Proposals for Auditing Services**

Mr. Oliver stated I will go over my analysis.

The four firms are Berger Toombs Elam Gaines & Frank, your current auditor, Carr Riggs & Ingram, Grau & Associates and McDirmit Davis & Co. Four of the criteria are subjective you go through the proposal and rank them based on the information they provide and the fifth one is price, which is objective. The lowest price firm gets 20 points and the other firms get a proportion of those 20 points based on the ratio between their price and the low price. In this case the lowest price was from Berger Toombs with an audit fee of \$3,525 so they got the full 20 points, proportionally McDirmit Davis at \$4,200 got 17 points, Grau & Associates got 15

points and Carr Riggs at price of \$6,750 got 10 points. In the other areas, 20 points each to Berger Toombs, Grau & Associates for ability of personnel, 18 points to Carr Riggs and 16 points to McDirmit Davis. Next is proposer's experience, 20 points to Berger Toombs, at the top with Grau & Associates, 19 points to Carr Riggs and 16 points to McDirmit Davis. Understanding scope of work, all the firms get 20 points, having worked with all these firms they certainly understand the scope and ability to furnish the required services. Total points are 100 for Berger Toombs, Grau & Associates 91 points, McDirmit Davis 89 points and Carr Riggs 87 points.

Mr. Eckert stated it needs to be the committee's ranking and staff is making recommendations based on their experience and what they have seen but ultimately it is the committee's ranking sheet that you are adopting.

Mr. Clarke stated I came up with the same ranking.

Ms. Lovett stated I ranked them the same way as well independently.

On MOTION by Mr. Hogan seconded by Ms. Andrews with all in favor Berger Toombs was ranked no. 1, Grau & Associates no. 2, McDirmit Davis no. 3 and Carr Riggs no. 4.

**THIRD ORDER OF BUSINESS**

**Other Business**

There being none,

On MOTION by Mr. Hogan seconded by Ms. Fore with all in favor the meeting adjourned at 4:04 p.m.