

MINUTES OF AUDIT COMMITTEE MEETING
WESTSIDE COMMUNITY DEVELOPMENT DISTRICT

The Westside Community Development District held an Audit Committee meeting on Wednesday August 2, 2017 at 11:00 a.m. at the offices of Hanson Walter & Associates, 8 Broadway Avenue, Suite 104, Kissimmee, Florida.

Present were:

Drew Abel	Chairman
Steven Kalberer	
Scott Stewart	
George Flint	
Andrew d'Adesky	
Santiago Machado	
Brian Smith	
Bennet Fueadas	
Nate Eckloff	
Darrin Mossing, Jr.	

FIRST ORDER OF BUSINESS

Roll Call

Mr. Flint called the Audit Committee meeting to order.

SECOND ORDER OF BUSINESS

Approval of the Minutes of the May 2, 2017 Meeting

On MOTION by Mr. Stewart seconded by Mr. Kalberer with all in favor the minutes of the May 2, 2017 meeting were approved.

THIRD ORDER OF BUSINESS

Tally of Audit Committee Members Rankings and Selection of an Auditor

Mr. Flint stated previously the Board of Supervisors appointed themselves as the Audit Committee for purposes of complying with the statutory requirement to bid out the annual independent audit and approved the form of the notice and the selection criteria, etc. We advertised that and as a result we received three responses and those are from Berger, Toombs, Elam, Gaines & Frank; Carr, Riggs & Ingram and Grau & Associates and those were provided to the Audit Committee under separate cover. You approved selection criteria and weighting for

those and it included ability of personnel, proposers experience, their understanding of the scope, ability to provide service and price and each one of those was weighted equally at 20 points. We enter into contracts annually although we asked for five years of pricing. We would enter into separate agreements each year with them for the audit. Berger Toombs is the current auditor and the low bidder on the first three years then it increases slightly the last two years. Price is only 20% of the total ranking and I can tell you that all three of these firms are qualified, they do a number of audits for communities we manage and we think any one of them can perform. Grau probably has the most experience as far as the number of CDD audits they perform but any of the three can do the work. If a specific Committee Member has done a ranking the Committee could approve a consensus ranking or if each of you have ranked them individually we can handle it that way as well.

It looks like the Chairman has 95 for Berger Toombs, 95 for Grau and 87 for Carr Riggs. You would need to make a distinction between one and two.

Mr. Abel stated they are already on the scene so that would be a plus one.

On MOTION by Mr. Stewart seconded by Mr. Kalberer with all in favor Berger, Toombs, Elam, Gaines & Frank was ranked no. 1 with 96 points, Grau & Associates was ranked no. 2 with 95 points and Carr, Riggs & Ingram was ranked no. 3 with 87 points.

On MOTION by Mr. Abel seconded by Mr. Stewart with all in favor the Audit Committee meeting adjourned at 11:06 a.m.