

**PALACE AT CORAL GABLES
COMMUNITY DEVELOPMENT DISTRICT**

AUDITOR SELECTION COMMITTEE MEETING MINUTES

FIRST ORDER OF BUSINESS

Call to Order and Roll Call

The Auditor Selection Committee Meeting for the Palace at Coral Gables Community Development District was called to order on Thursday, July 25, 2024, at 11:00 a.m. at 10850 SW 113th Place, Miami, FL 33176.

Board Members present:

Oscar Roiz	Committee Member
Adam Rosenblum	Committee Member
Maria Morales	Committee Member

Also present were:

Jane Gaarlandt	PFM Group Consulting LLC
Kwame Jackson	PFM Group Consulting LLC (via phone)
Rick Montejano	PFM Group Consulting LLC (via phone)
Gregory George	Billing, Cochran, Lyles, Mauro & Ramsey, P.A.

SECOND ORDER OF BUSINESS

Public Comment Period

Ms. Gaarlandt noted that there were no members of the public present.

THIRD ORDER OF BUSINESS

**Review of Auditing Services
Proposals**

- a) **Berger, Toombs, Elam,
Gaines & Frank**
- b) **Grau & Associates**
- c) **Carr, Riggs & Ingram
(CRI)**

Ms. Gaarlandt presented the District Management's suggested ranking of the three auditor services proposals that were received. She noted that Carr, Riggs & Ingram is the current auditor for the District, but their ranking was lower due to increased pricing. She stated that all of the firms are

equally qualified, but that Carr, Riggs & Ingram has provided auditing services to the District for the past few years.

FOURTH ORDER OF BUSINESS

Ranking of Auditing Services Proposals

There was discussion weighing cost, previous experiences, and impressions of the three firms.

Ms. Gaarlandt noted that Berger, Toombs, Elam, Gaines & Frank at times did not meet the audit report deadline for other District's managed by PFM Group Consulting.

Mr. Montejano stated that Grau works well with PFM Group Consulting and has been very efficient. The Board decided to change the ranking of Berger, Toombs, Elam, Gaines & Frank on ability of personnel from 20 points to 18 points.

On Motion by Mr. Roiz, seconded by Mr. Rosenblum with all in favor, the Auditor Selection Committee of the Palace at Coral Gables Community Development District approved the Auditor Selection Rankings with Carr, Riggs, & Ingram at 95.2 points, Berger, Toombs, Elam, Gaines & Frank at 98 points, and Grau & Associates at 99.8 points.

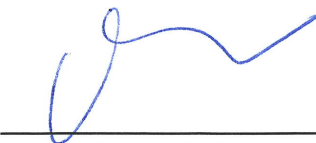
FIFTH ORDER OF BUSINESS

Adjournment

With no further business to discuss, Ms. Gaarlandt suggested a motion to adjourn.

On Motion by Mr. Roiz, seconded by Mr. Rosenblum with all in favor, the July 25, 2024, Auditor Selection Committee Meeting of the Palace at Coral Gables Community Development District was adjourned at approximately 11:07 a.m.


Secretary/Assistant Secretary


Chairperson/Vice-Chairperson