

**MINUTES OF MEETING
ANABELLE ISLAND
COMMUNITY DEVELOPMENT DISTRICT**

The Audit Committee meeting of the Board of Supervisors of the Anabelle Island Community Development District was held on Wednesday, **April 15, 2026**, at 2:00 p.m. at Plantation Oaks Amenity Center, 845 Oakleaf Plantation Parkway, Orange Park, Florida.

Present for the Audit Committee were:

Darren Gowens
Sarah Milner
Marcus Martinez
Rose Bock

Also present were:

Marilee Giles
Jennifer Kilinski *by phone*
Lindsay Moczynski *by phone*

District Manager, GMS
District Counsel, Kilinski Van Wyk
District Counsel, Kilinski Van Wyk

FIRST ORDER OF BUSINESS

Roll Call

Ms. Giles called the meeting to order at 2:00 p.m.

SECOND ORDER OF BUSINESS

**Review and Ranking of Proposals
Received in Response to the RFP**

A. Dimov

B. Grau and Associates

Ms. Giles presented the review and ranking of proposals received in response to the Request for Proposals (RFP) for audit services. She advised that two proposals were received, one from Dimov and one from Grau & Associates, the District's current auditor, and reviewed the evaluation criteria and scoring process with the Audit Committee.

The Audit Committee discussed the proposals, noting that Grau & Associates has provided satisfactory services to the District with no issues and has demonstrated familiarity with

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Community Development Districts. The Audit Committee also reviewed the pricing for both firms, noting that Grau & Associates proposed five-year costs totaling approximately \$23,000, while Dimov’s proposal totaled approximately \$90,000 over the same period. The Audit Committee expressed concern regarding the significantly higher cost of the Dimov proposal and the structure of its pricing.

Based on evaluation criteria and discussion, the Audit Committee assigned scores to each proposal. Grau & Associates received a total score of 100 points and was ranked as the number one firm. Dimov received a total score of 42 points and was ranked as the number two firm. A motion was made and seconded to approve the rankings of Grau and Associates as the top-ranked firm and Dimov as the second-ranked firm.

On MOTION by Mr. Gowens, seconded by Mr. Martinez, with all in favor, Ranking Grau & Associates as the #1 Auditor and Dimov as #2, was approved.

THIRD ORDER OF BUSINESS

Other Business

Ms. Giles stated there was no further business.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. Gowens, seconded by Ms. Bock, with all in favor, the meeting was adjourned.

Signed by:
Marilee Giles
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Secretary/Assistant Secretary

DocuSigned by:
Darren Gowens
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Chairman/Vice Chairman