MINUTES OF MEETING
ROLLING HILLS
COMMUNITY DEVELOPMENT DISTRICT

The Audit Committee meeting of the Board of Supervisors of the Rolling Hills Community Development District was held on Tuesday, **June 9, 2026,** at 6:00 p.m. in the Rolling Hills Amenity Center, 3212 Bradley Creek Parkway, Green Cove Springs, Florida.

Present for the Audit Committee were:

David Church
David Bauer *by phone*
Helana Cormier
Susan Gibbons
Kevin Craig

Also present were:

Marilee Giles	District Manager, GMS
Katie Buchanan *by phone*	District Counsel, Kutak Rock

The following is a summary of the discussions and actions taken at the June 9, 2026, Audit Committee meeting of the Board of Supervisors of the Rolling Hills Community Development District.

FIRST ORDER OF BUSINESS **Roll Call**

Ms. Giles called the meeting to order at 6:00 p.m. and called the roll.

SECOND ORDER OF BUSINESS **Review and Ranking of Proposals Received in Response to the RFP**

- **A. Berger, Toombs, Elam, Gaines, and Frank**
- **B. Grau & Associates**
- **C. Richie C. Tandoc**
- **D. McIntosh**

The Audit Committee reviewed the audit proposals received in response to the District's Request for Proposals (RFP) for independent auditing services, as required by Florida Statute 218.

Committee members confirmed that the evaluation criteria previously approved by the Board complied with statutory requirements and discussed the four proposals submitted.

Committee members expressed satisfaction with the District's current auditor, noting their familiarity with the District, timely service, competitive pricing, and overall performance. The Committee discussed the advantages of retaining the incumbent auditor while also considering the qualifications, experience, and pricing submitted by the other responding firms.

During the discussion, Committee members raised questions regarding differences between the current audit fees and the proposed pricing, contract history, escalation clauses, and the experience of the competing firms. Additional clarification was requested regarding prior services provided to other communities and the qualifications of certain firms. Staff explained that only the information contained within the submitted proposals could be considered as part of the evaluation process.

As the Committee began scoring the proposals using the approved evaluation matrix, members determined that additional time was needed to review the proposals and complete individual rankings. By consensus, the Committee agreed to table the evaluation and scoring of the audit proposals to a future Audit Committee meeting to allow members additional opportunity to complete their review before making a recommendation.

THIRD ORDER OF BUSINESS **Other Business**

Ms. Giles stated there was no other business.

FOURTH ORDER OF BUSINESS **Adjournment**

Ms. Giles asked for a motion to adjourn the Audit Committee meeting.

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

Signed by:
Marilee Giles
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Secretary/Assistant Secretary

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Chairman/Vice Chairman