

MINUTES OF MEETING
DUNES COMMUNITY DEVELOPMENT DISTRICT

The Dunes Community Development District audit committee met Friday, May 8, 2026 at 9:30 a.m. at the Dunes CDD Administrative Office, 101 Jungle Hut Road, Palm Coast, Florida.

Present were:

George DeGovanni	Audit Committee
Gary M. Crahan	Audit Committee
Kevin Porter	Audit Committee
Bill White	Audit Committee
Greg Peugh	District Manager
Darrin Mossing	District Representative
Daniel Harvey	District Representative

The following is a summary of the discussions and actions taken at the May 8, 2026 audit committee meeting.

FIRST ORDER OF BUSINESS

Roll Call

Mr. Mossing called the meeting to order at 9:30 a.m.

SECOND ORDER OF BUSINESS

Approval of Auditor Selection Evaluation Criteria

Two proposals were presented for the committee's consideration from Grau & Associates and McIntosh CPA. Each of the committee members scored the proposals on the criteria approved at a previous meeting. Following a lengthy discussion on the audit process and the proposals, the committee's combined scores came to 356 for Grau & Associates and 308 for McIntosh CPA.

Mr. Crahan stated that it needs to be made clear to Grau & Associates that the audit report is due to be submitted to the Auditor General by June 30, 2027.

THIRD ORDER OF BUSINESS

Other Business

There being none, the next item followed.

FOURTH ORDER OF BUSINESS

Adjournment

On MOTION by Mr. DeGiovanni seconded by Mr. White with all in favor the audit committee meeting was adjourned.