

REQUEST FOR PROPOSALS FOR PROFESSIONAL FINANCIAL AND COMPLIANCE AUDITING SERVICES  
FOR THE FISCAL YEARS ENDING DECEMBER 31, 2013, 2014, 2015 WITH 2016 AND 2017 AS OPTIONS  
RFP-RH-13-004

NAME	Andrews Hooper Pavlik PLC	Rehmann Robson	UHY LLP	Plante Moran	Yeo & Yeo, PC
ADDRESS	Auburn Hills, MI	Troy, MI	Farmington Hills, MI	Southfield, MI	Auburn Hills, MI
Years in Business	25	77	50	94	95
Years providing auditing for municipal industry	Was founded in 1993 by three partners in the Saginaw and Lansing offices of Ernst & Young. They focused on the firm's mission to deliver Big 4 audit, tax and accounting services at the local level. Had steady growth through the 1990s and merged with regional accounting firms. In 2016 they opened their 8th office. Team of 160 provides a full suite of professional services to clients throughout Michigan.	Formed in early 1940s and the firm has provided financial compliance and auditing services for the municipal industry for over 50 years. Have since grown to become fully integrated financial services firm of CPAs & Consultants, wealth advisors and corporate investigators with 800 associates in Michigan, Ohio and Florida.	Has a national municipal Audit practice. Staff has been providing professional financial and compliance auditing services for the municipal industry for more than 25 years. The partner that would be assigned to the City has an average of 30 years experience.	Have been serving governmental bodies for more than 73 years.	Started as a family-owned business and has grown to a team of 27 principals and over 200 professionals. Is a full service firm, providing accounting, auditing, business consulting, and tax services. Has nine offices throughout Michigan.
Public Sector Clients	List provided.	Has served hundreds of public sector (governmental) clients. A current listing is included in response. The number of years with each client ranges from 1 to 40+ years.	Has served 14 governmental clients in the past five years. Full listing is included in response. UHY has been investing in its Governmental Practice. Three of their recent hired came with a background in governmental auditing.	Has served 1,300 public sector clients, including more than 500 governmental entities, 200 public school districts, 80 colleges and universities and over 500 not-for-profit entities. Please see response for complete list.	List provided.
Municipal Clients Currently Serving with Similar Services	Many municipal clients listed. Has extensive experience in performing single audits. On an annual basis they perform 17 single audits, the largest of which has a schedule of Expenditures of Federal awards totaling approximately \$1 billion.	Currently serves 75 cities, counties, villages and townships plus a variety of other governmental entities providing a mi of audit and outsourced financial services.	Serves 12 municipal clients, of which nine are for audit services. Full listing with number of years as client and type of services performed is included in attached proposal. Their Governmental team is expanding and they are obtaining clients as they add more governmental staff.	Serve more than 500 governmental clients throughout the country. They have a menu of services for their governmental clients. Complete list of services in response.	Provides services to governmental clients including cities, counties, school districts, townships, villages, libraries, community mental health, road commissions, and other public authorities and agencies. The vast majority of those employees spend more than 50% of their time working on governmental audits year round.
Public Sector Client References-Last 3 Years	List provided.	List provided.	List provided.	List provided.	List provided.
Full-Time Employees	Over 100	669	750	2,300+	190
Part-Time Employees	Typically only a few administrative professionals and interns.	102	20	400	16
CPA's	Over 60	316	300	922	68
Governmental Section Auditors	45 individuals spend over 30% of their time on government engagements.	50+	20	>200	44
Percentage of Municipal Related Work	Left blank	100%	5%	47 staff members spend greater than 50% of their time working on municipal clients.	65%
Percentage of Private Sector Related Work	Left blank	0%	95%		35%
Typical Employee Turnover	Turnover rate in 2017 was 19.5% and in 2016 is was 10.3%.	Turnover rate in 2017 was 15.4%	Turnover rate has been approximately 13% over the past three years.	Turnover rate has been 12.7% over the last three years.	Turnover rate has historically been less than 10% per year.

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Firm's Philosophy to Retain Employees	They have created environment which fosters long term work relationships through flexible work arrangements.	Offer employees a progressive employment structure, including flexible work schedules and competitive compensation and benefit programs.	Employees provide superior service to their clients which attract high quality clients which allows them to pay their employees competitive rates, which attracts top talent. They promote work-life balance more than similar sized accounting firms.	Has been recognized as Fortunes one of the "100 Best companies to work for" for 20 consecutive years. They are strongly committed to diversity. Helps them attract and retain top talent and therefore equips them to better understand and serve the City's needs.	Firm has multiple initiatives that promote retention. Opportunities for advancement, flexible work schedules, mentoring programs, excellent compensation and benefit packages, trainings and outings.
Resources/Staff Profiles to be assigned to RH	Staff resumes are attached in response.	Staff resumes attached in response. The City's main principals have more than 20 years of experience serving government entities.	Staff is listed in response.	Staff listed in response.	Staff listed in response.
Experience submitting to GFOA	Firm has experience in assisting with meeting the GFOA certificate. AHP has also assisted various entities in meeting the disclosure requirements in order to receive the certificate of achievement.	Experience with assisting clients to receive and keep receiving the GFOA certificate. Firm employs more GFOA reviewers than any other organization.	Their Governmental Audit Team has over 25 years experience submitting CAFRs to the GFOA and assisting clients obtain the GFOA certificate of excellence. UHY has two members that serve as reviewers for the GFOA's special review committee.	Has conducted more than 600 CAFR audits in the past 25 years that have achieved the Certificate of Achievement in Excellence in Financial reporting from the GFOA.	Has extensive experience in GFOA in financial reporting CAFR program. Has two CAFR reviewers on staff. Have assisted many clients with obtaining their CAFR certificates.
Client References relative to GFOA submittals		List provided.		List provided.	List provided.
Methods to keep up to date on laws, standards and pronouncements in government accounting	Professional staff attend both external and internal training seminars that focus on governmental entities. In addition, the firm subscribes to several industry publications as listed in proposal.	Place emphasis on continuing professional education with focus on industry specialization and relative responsibility levels. They exceed the State and GAO's biennial CPE hour requirements through a variety of external and internal programs. External and internal programs listed in response.	Has semi-annual industry specific trainings and monthly update calls to keep their staff updated. Information is shared with clients via periodic email alerts.	Understand the impact of the new GASB standards on your financial statements, Receive practical tools for implementation, and have a voice during the standard-setting process.	Government Services Group is made up of 6 members who are responsible for keeping up-to-date on the latest governmental accounting and auditing issues through their participation in various state-wide organizations.
Method to share new information with clients	They invite their clients to their in-house training seminars and webinars. They have a AHP Webinar series they invite clients to join which includes a number of topics.	Information is shared with their clients through educational seminars, webinars, email alerts and publications.	They encourage managers to be reaching out to their clients throughout the year to keep them informed of upcoming changes.	Will provide additional toolkits for implementation of GASB 75, GASB 81 and beyond.	Communicate through monthly advisor email newsletters, eAlerts, complimentary training and webinars, as well as personal consultations. Annual communication with City will also contain updates on industry and legislative issues as well as accounting changes.

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Municipal Finance Organizations participation	Several members of their professional staff participate in the Michigan Government Finance Officers Association (MGFOA). Roger Hitchcock would lead the City's audit and is a member of MGFOA. They stay current on governmental auditing requirements through their participation in the Governmental Audit Quality Center. They are also involved in MICPA's Governmental Task Force.	Is actively involved in industry associates that provide access to professionals with governmental and not-for-profit experience across the country. Complete list can be found in response.	The Audit team is active members in many organizations. Please see response for list.	The auditors within their government practice meet all Government Accountability Office and continuing education requirements. They are involved in government associations so that they can stay ahead of emerging issues and shape the practical application of standards and regulations.	The Audit team is active members in many organizations. Please see response for list. Very active in State and national organizations as well as serving on various committees and boards within those organizations.
Governmental Educational Seminars, Web Sessions and/or Newsletters	Has periodic Governmental training seminars that City personnel could attend. Members of their firm are discussion leaders or presenters at outside educational seminars. They have webinars that clients can attend and are able to be viewed on-demand.	Has developed a array of training sessions specifically targeted for the Public Sector. They have Governmental webinar series . A monthly email newsletter covers technical changes and addresses relevant, practical issues.	Offers periodic newsletters to keep their clients updated on upcoming GASB pronouncements and industry changes.	Provide frequent updates throughout the year to help analyze how recent changes in regulations, legislation, economic conditions, and trends could impact the City. They deliver this via CPE-approved webinars and publications.	Monthly Government Advisor newsletters are emailed that contain internally written thought leadership articles, updates and information. Periodic e-alerts that are sent as issues emerge. Complimentary training and webinars.
Other Value Added Services Relative to Govt Finance/Accounting/Legal Updates	Along with sharing new developments that they learn about from their association with MGFOA, other organizations or sources, they offer an open line of communication where they will answer accounting, operations, or tax questions that may arise.	Will be providing the city with a variety of mechanisms to have regular contact with their people. The simplest will be to call or email. They do not charge for these contacts unless or until they become contracts.	Offers cybersecurity services, internal control reviews, forensic audits, interim financial specialists as municipalities, indirect cost studies and shared services recommendations and related savings.	They offer complementary strategy session to address topics that are on the City's mind with the subject matter experts who help other clients deal with these issues regularly. Additional services are listed on pages 71-74 of response.	Provides added value to clients through their involvement in state and national involvement in state and national organizations, a broad range of consulting services available.
Method to keep City up-to-date on GASB Pronouncements/Required Reporting Changes	Will maintain open communication line that will allow their firm to keep you aware of current proposed governmental accounting standards that would affect the City. Host webinars that address industry updates or changes.	AGA West Michigan provides approximately 40 hours of courses per year. Rehmann sponsors, develops and delivers a variety of training events, including a three-day, in-depth training program called the Governmental Accounting Training Series. As a client you may attend these events at no-cost.	Offers periodic newsletters to keep their clients updated on upcoming GASB pronouncements and industry changes. Their engagement team will also maintain regular contact with management throughout the year to ensure the City is up to date on all accounting pronouncements.	Offers articles, whitepapers and webinars.	Provides hands-on training on GASB, financial reporting and other accounting related issues specific to government. Provides computer software training classes to help City and staff maximize your computer software investment and increase productivity.
Requirements for Physical Work Conditions for on-site work	Workspace where up to 5 individuals can work with a reliable internet connection.	Good size table with space for four to five people to spread out work on their laptops and internet access. The room should lock or be otherwise secure.	Will require a work space, preferably in close proximity to the Accounting department. Work space should be adequate to support four to six staff.	Requires private office space with appropriate desks, chairs, electricity, Wi-Fi or LAN access that can accommodate up to six team members.	Access to a conference room close to the accounting personnel. Audit teams come equipped with their own internet hot spots that give access to their servers through a secure remote connection.
Contract	Require a signed standard engagement letter as attached at Exhibit D.	Contract is not required, but a standard engagement letter is required.	Will provide the City with an annual engagement letter.	Sample letter and professional services agreement letter is provided in response.	Sample engagement letter is included in response.

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Billing Procedures	Send progress billings as work is completed and a final bill upon completion and delivery of their final audit reports.	Monthly invoicing for work to date, they will bill on that basis at the end of each month. Change order billing is typically done on a monthly basis as well.	Send progress bills monthly based on work performed to date.	Will be invoiced monthly as the work is performed and payable within 30 days by ACH, check or wire transfer. City will not be charged for routine calls or consultations. If a discussion would lead into a project, the fee for that project would be agreed in advance.	Submit billing on a monthly basis while audit work is on-going, with a final bill being sent after the audit has been accepted and filed with the state of Michigan.
Current Financial Statement	No, AHP is privately held and does not distribute its annual financial statements.	No, annual revenues exceed \$100 million. If they are selected, they can allow their financial statements to be viewed.	UHY is a partnership and financial statements are proprietary information of the partners.	Yes.	No. Privately held and financial statements are not distributed where they would become part of the public record.

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COST PROPOSALS TABULATION

NAME	Andrews Hooper Pavlik			Rehmann Robson			UHY LLP			Plante and Moran			Yeo and Yeo		
City	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total
<b>2018</b>															
Partners	60	\$180.00	\$10,800.00	60	\$220.00	\$13,200.00	34	\$150.00	\$5,100.00	25	\$215.00	\$5,375.00	36	\$186.00	\$6,696.00
Managers	100	\$125.00	\$12,500.00	80	\$140.00	\$11,200.00	80	\$120.00	\$9,600.00	60	\$168.00	\$10,080.00	72	\$127.00	\$9,144.00
Supervisory	145	\$100.00	\$14,500.00	120	\$110.00	\$13,200.00	216	\$75.00	\$16,200.00	170	\$108.00	\$18,360.00	220	\$99.00	\$21,780.00
Staff	270	\$80.00	\$21,600.00	220	\$85.00	\$18,700.00	340	\$55.00	\$18,700.00	321	\$85.00	\$27,285.00	220	\$80.00	\$17,600.00
Other				20	\$25.00	\$500.00									
Total Hours	575			500			670			576			548		
Total Cost			\$59,400.00			\$56,800.00			\$49,600.00			\$61,100.00			\$55,220.00
Federal Award						\$4,500.00			\$3,000.00			\$8,100.00			
<b>2019</b>															
Partners	60	\$182.00	\$10,920.00	60	\$220.00	\$13,200.00	34	\$150.00	\$5,100.00	25	\$219.00	\$5,475.00	36	\$189.00	\$6,804.00
Managers	100	\$127.00	\$12,700.00	80	\$140.00	\$11,200.00	80	\$120.00	\$9,600.00	60	\$171.00	\$10,260.00	72	\$128.00	\$9,216.00
Supervisory	145	\$102.00	\$14,790.00	120	\$110.00	\$13,200.00	216	\$75.00	\$16,200.00	170	\$110.00	\$18,700.00	220	\$100.00	\$22,000.00
Staff	270	\$82.00	\$22,140.00	220	\$90.00	\$19,800.00	340	\$55.00	\$18,700.00	321	\$87.00	\$27,927.00	220	\$82.00	\$18,040.00
Other			\$0.00	20	\$25.00	\$500.00									\$0.00
Total Hours	575			500			670			576			548		
Total Cost			\$60,550.00			\$57,900.00			\$49,600.00			\$62,362.00			\$56,060.00
Federal Award						\$4,600.00			\$3,000.00			\$8,300.00			
<b>2020</b>															
Partners	60	\$184.00	\$11,040.00	60	\$225.00	\$13,500.00	34	\$150.00	\$5,100.00	25	\$223.00	\$5,575.00	36	\$192.00	\$6,912.00
Managers	100	\$129.00	\$12,900.00	80	\$145.00	\$11,600.00	80	\$120.00	\$9,600.00	60	\$174.00	\$10,440.00	72	\$130.00	\$9,360.00
Supervisory	145	\$104.00	\$15,080.00	120	\$115.00	\$13,800.00	216	\$75.00	\$16,200.00	170	\$112.00	\$19,040.00	220	\$101.00	\$22,220.00
Staff	270	\$84.00	\$22,680.00	220	\$90.00	\$19,800.00	340	\$55.00	\$18,700.00	321	\$89.00	\$28,569.00	220	\$83.00	\$18,260.00
Other				20	\$25.00	\$500.00									
Total Hours	575			500			670			576			548		
Total Cost			\$61,700.00			\$59,200.00			\$49,600.00			\$63,624.00			\$56,752.00
Federal Award						\$4,700.00			\$3,000.00			\$8,400.00			
<b>2021</b>															
Partners	60	\$186.00	\$11,160.00	60	\$230.00	\$13,800.00	34	\$150.00	\$5,100.00	25	\$227.00	\$5,675.00	36	\$195.00	\$7,020.00
Managers	100	\$130.00	\$13,000.00	80	\$150.00	\$12,000.00	80	\$120.00	\$9,600.00	60	\$177.00	\$10,620.00	72	\$131.00	\$9,432.00
Supervisory	145	\$106.00	\$15,370.00	120	\$120.00	\$14,400.00	216	\$75.00	\$16,200.00	170	\$114.00	\$19,380.00	220	\$103.00	\$22,660.00
Staff	270	\$86.00	\$23,220.00	220	\$90.00	\$19,800.00	340	\$55.00	\$18,700.00	321	\$91.00	\$29,211.00	220	\$84.00	\$18,480.00
Other				20	\$25.00	\$500.00									
Total Hours	575			500			670			576			548		
Total Cost			\$62,750.00			\$60,500.00			\$49,600.00			\$64,886.00			\$57,592.00
Federal Award						\$4,800.00			\$3,000.00			\$8,600.00			
<b>2022</b>															
Partners	60	\$188.00	\$11,280.00	60	\$230.00	\$13,800.00	34	\$150.00	\$5,100.00	25	\$232.00	\$5,800.00	36	\$198.00	\$7,128.00
Managers	100	\$131.00	\$13,100.00	80	\$155.00	\$12,400.00	80	\$120.00	\$9,600.00	60	\$181.00	\$10,860.00	72	\$132.00	\$9,504.00

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COST PROPOSALS TABULATION

NAME	Andrews Hooper Pavlik			Rehmann Robson			UHY LLP			Plante and Moran			Yeo and Yeo		
Supervisory	145	\$107.00	\$15,515.00	120	\$120.00	\$14,400.00	216	\$75.00	\$16,200.00	170	\$116.00	\$19,720.00	220	\$104.00	\$22,880.00
Staff	270	\$88.00	\$23,760.00	220	\$95.00	\$20,900.00	340	\$55.00	\$18,700.00	321	\$93.00	\$29,853.00	220	\$85.00	\$18,700.00
Other				20	\$25.00	\$500.00									
Total Hours	575			500			670			576			548		
Total Cost			\$63,655.00			\$62,000.00			\$49,600.00			\$66,233.00			\$58,212.00
Federal Award						\$4,900.00			\$3,000.00			\$8,800.00			
<b>NAME</b>															
<b>RARA 2018</b>	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total
Partners	5	\$180.00	\$900.00	5	\$220.00	\$1,100.00	4	\$150.00	\$600.00	9	\$215.00	\$1,935.00	6	\$186.00	\$1,116.00
Managers	20	\$125.00	\$2,500.00	10	\$140.00	\$1,400.00	10	\$120.00	\$1,200.00	10	\$168.00	\$1,680.00	14	\$127.00	\$1,778.00
Supervisory	20	\$100.00	\$2,000.00	15	\$110.00	\$1,650.00	28	\$75.00	\$2,100.00	35	\$108.00	\$3,780.00	26	\$99.00	\$2,574.00
Staff	25	\$80.00	\$2,000.00	40	\$85.00	\$3,400.00	43	\$55.00	\$2,365.00	32	\$85.00	\$2,720.00	24	\$80.00	\$1,920.00
Other				2	\$25.00	\$50.00									
Total Hours	70			72			85			86			70		
Total Cost			\$7,400.00			\$7,600.00			\$6,265.00			\$10,115.00			\$7,388.00
<b>2019</b>	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total
Partners	5	\$182.00	\$910.00	5	\$220.00	\$1,100.00	4	\$150.00	\$600.00	9	\$219.00	\$1,971.00	6	\$189.00	\$1,134.00
Managers	20	\$127.00	\$2,540.00	10	\$140.00	\$1,400.00	10	\$120.00	\$1,200.00	10	\$171.00	\$1,710.00	14	\$128.00	\$1,792.00
Supervisory	20	\$102.00	\$2,040.00	15	\$110.00	\$1,650.00	28	\$75.00	\$2,100.00	35	\$110.00	\$3,850.00	26	\$100.00	\$2,600.00
Staff	25	\$82.00	\$2,050.00	40	\$90.00	\$3,600.00	43	\$55.00	\$2,365.00	32	\$87.00	\$2,784.00	24	\$82.00	\$1,968.00
Other				2	\$25.00	\$50.00									
Total Hours	70			72			85			86			70		
Total Cost			\$7,540.00			\$7,800.00			\$6,265.00			\$10,315.00			\$7,494.00
<b>2020</b>	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total
Partners	5	\$184.00	\$920.00	5	\$225.00	\$1,125.00	4	\$150.00	\$600.00	9	\$223.00	\$2,007.00	6	\$192.00	\$1,152.00
Managers	20	\$129.00	\$2,580.00	10	\$145.00	\$1,450.00	10	\$120.00	\$1,200.00	10	\$174.00	\$1,740.00	14	\$130.00	\$1,820.00
Supervisory	20	\$104.00	\$2,080.00	15	\$115.00	\$1,725.00	28	\$75.00	\$2,100.00	35	\$112.00	\$3,920.00	26	\$101.00	\$2,626.00
Staff	25	\$84.00	\$2,100.00	40	\$90.00	\$3,600.00	43	\$55.00	\$2,365.00	32	\$89.00	\$2,848.00	24	\$83.00	\$1,992.00
Other				4	\$25.00	\$100.00									
Total Hours	70			74			85			86			70		
Total Cost			\$7,680.00			\$8,000.00			\$6,265.00			\$10,515.00			\$7,590.00
<b>2021</b>	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total
Partners	5	\$186.00	\$930.00	5	\$225.00	\$1,125.00	4	\$150.00	\$600.00	9	\$227.00	\$2,043.00	6	\$195.00	\$1,170.00
Managers	20	\$130.00	\$2,600.00	10	\$145.00	\$1,450.00	10	\$120.00	\$1,200.00	10	\$177.00	\$1,770.00	14	\$131.00	\$1,834.00
Supervisory	20	\$106.00	\$2,120.00	15	\$115.00	\$1,725.00	28	\$75.00	\$2,100.00	35	\$114.00	\$3,990.00	26	\$103.00	\$2,678.00
Staff	25	\$86.00	\$2,150.00	40	\$90.00	\$3,600.00	43	\$55.00	\$2,365.00	32	\$91.00	\$2,912.00	24	\$84.00	\$2,016.00
Other				4	\$25.00	\$100.00									
Total Hours	70			74			85			86			70		
Total Cost			\$7,800.00			\$8,000.00			\$6,265.00			\$10,715.00			\$7,698.00

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COST PROPOSALS TABULATION

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	2022	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour	Total	Hours	Per hour
Partners	5	\$188.00	\$940.00	5	\$230.00	\$1,150.00	4	\$150.00	\$600.00	9	\$232.00	\$2,088.00	6	\$198.00	\$1,188.00
Managers	20	\$131.00	\$2,620.00	10	\$155.00	\$1,550.00	10	\$120.00	\$1,200.00	10	\$181.00	\$1,810.00	14	\$132.00	\$1,848.00
Supervisory	20	\$107.00	\$2,140.00	15	\$120.00	\$1,800.00	28	\$75.00	\$2,100.00	35	\$116.00	\$4,060.00	26	\$104.00	\$2,704.00
Staff	25	\$88.00	\$2,200.00	40	\$95.00	\$3,800.00	43	\$55.00	\$2,365.00	32	\$93.00	\$2,976.00	24	\$85.00	\$2,040.00
Other				4	\$25.00	\$100.00									
Total Hours	70			74			85			86			70		
Total Cost			\$7,900.00			\$8,400.00			\$6,265.00			\$10,934.00			\$7,780.00