NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson	
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI	
Years in Business	89 years	20 years	72 years	
Years providing auditing for municipal industry	38 years	20 years		
	Individuals were asked to specialize in the	Founded in Saginaw & Lansing; growth	One of largest CPA, business consulting &	
	municipal industry; extensive involvement	through 1990s and merger, added offices	financial services firms in Midwest w/	
	in MGFOA.	in Auburn Hills and Bay City and Grand	nearly 800 associates in 21 offices	
		Rapids in 2003 and Midland in 2009	located in MI, FL, IN and OH. Govt group	
			has approx 30 full-time govt professionals	
			located in Troy, Saginaw, Jackson & GR	
Public Sector Clients	More than 370 municipalities and special	Many. Includes Novi, Ferris State	335 public sector includes Battle Creek,	
	purpose govt entities (3 largest counties	University, Saginaw Valley State Univer-	Bay City, Jackson, Pontiac, Saginaw,	
	in State), 200 school dists, 80 universities &	sity, Oakland University, Michigan	Traverse City, Midland County, Kent	
	colleges, 560 not-for-profit orgs; currently	Unemployment, Beaverton, Gladwin,	County, Macomb County, Saginaw	
	audit 18 of 30 largest communities in MI;	Gladwin County & Clare	County, Holly Twp, Saginaw Twp,	
	25 entities that prepare a CAFR		Huron-Clinton Metro Parks, Oakland	
			Community College, Northern Michigan	
			University, Lake Superior State University,	
			Ann Arbor Transportation Authority,	
			Capital Area District Library, Detroit	
			Public Schools, Lakeshore Public Schools	
Municipal Clients Currently Serving with	More than 370 municipalities	20 municipal clients. Individuals	36 cities listed; 23 counties; 22 villages	
Similar Services		assigned to RH serve on large June	and townships plus authorities, tribes,	
		and September year-end clients and	colleges, universities, transportation	
		have availability to provide RH with	agencies, libraries, community mental	
		level of service City expects	health, road commission, schools and	
			others	

NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson	
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI	
Public Sector Client References-Last 3 Years	St. Clair Shores (1977-present)	Michigan Unemployment (2004 to present)	City of Ann Arbor (1st year)	
	Waterford Township (1987 to present)	Oakland University (1994-2003; 2007 to pres	(City of Pontiac (3 years)	
	Sterling Heights (1986 to present)	Novi (2010 to present)	City of Troy (12 years)	
	Warren (2012 to present)	Gladwin County (Over 10 years)	City of Oak Park (1st year)	
	Oakland County (2004 to present)	Clare (Over 10 years)	City of Royal Oak (12 years)	
	Farmington Hills (1957 to present)			
	Westland (1964 to present)			
	Madison Heights (1978 to present)			
	Dearborn (1993 to present)			
	Port Huron (2001 to present)			
Full-Time Employees	Over 2000 full time employees	Over 100	800 employees	
Part-Time Employees	Over 50 part time employees	Typically a few admin prof & interns		
CPA's	450+ CPAs	Approximately 60	302 CPAs	
Governmental Section Auditors	Approximately 200 auditors	Over half of audit staff significant time	30 full time/20 seasonal full time	
Percentage of Municipal Related Work	8%			
Percentage of Private Sector Related Work	86%			
	Sr Engagement Team for RH spends approx			
	75% of their time working in municipal			
	industry; staff assistants spend approx 50%			
	of their time working in municipal industry			
Typical Employee Turnover	Less than 13%; average tenure of staff is	Lower than industry averages	Rate is higher than national average in	
	8 yrs; no signficant changes in past 5 yrs		accounting industry	
Firm's Philosophy to Retain Employees	Balancing staff continuity w/ planned staff	Environment is created to foster long term	Reputation in industry; progressive	
	rotation so audit team continually gets a	work relationships through flexible work	employment structure incuding flexible	
	fresh look at City operations while minimiz-	arrangements. Engagement team proposed	work schedules & competitive compensa-	
	ing staff disruption - provides best of both	have long track records with AHP and will	tion and benefit programs; constant	
	worlds; guarantee staff w/ current experience	service RH as long as they continue to	staffing levels; committed to retain top	
	in govt industry	meet standards of quality services	talent & close executive involvement	

NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson	
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI	
Resources/Staff Profiles to be assigned to RH	J Heffernan, CPA, Engagement Partner, 34	R Hithcock, CPA, (AH) engagement partner,	M Kettner CPA, CGFM Govt Audit Prin	
-	yrs govt clients, GASB, AICPA expert panel	executive executive & review partner	N Baldermann, CPA, CGFM Govt Audit	
	L Manetta, CPA, 14 yrs govt auditing, Sr	R Morse, CPA, (Saginaw) Independent	Principal	
	Engagement Mgr	Review Partner, 23 yrs, education	S Blann, CPA, CGFM, CGMA, Concurring	
	P Burks, In Charge, City Engagement, 2 yrs	A Gwizdala, CPA (Midland) Engage-	Principal	
	govt. including counties, cities, sp purpose	ment Sr Mgr day-to-day field audit, 12 yrs	P Bedford CPA, Audit Supervisor	
	J Glass, In Charge, OPC/RARA, over 2 yrs;	S Harrison, Sr Acct (Lansing) In-Charge		
	extensive training govt accting, single audit	auditor, 3 yrs public accting exp		
	Will also assign 2 add govt audit staff mem-	C Murphy, Audit Staff, 2 yrs public accting		
	bers w/ appropriate govt experience	G Smith CPA, CISA, CISSP, CFE, Security+		
		Mgr, (AH) - Information Technology		
Experience submitting to GFOA	Extensive experience assisting clients sub-	Experience assisting govt entities in	Extensive experience; more GFOA reviewers	
	mitting to GFOA; submit CAFR for additional	meeting GFOA Cert of Achievement in	than any other MI firm; assist with check-	
	level of review prior to submission to GFOA	Excellenace in Financial Reporting reqs.	lists for submitters	
Client References relative to GFOA submittals	Burton, Flint, Grand Blanc Twp, St. Clair	References include current GFOA	Bay County, Ann Arbor, Gladwin, Grand	
	Shores, Sterling Heights, Warren, Berkley,	Certificate of Achievement for Excellence	Blanc, Jackson, Saginaw, Troy, Huron-	
	Birmingham, Farmington Hills, Waterford,	in Financial Reporting recipients	Clinton Metro Parks, Calhoun County,	
	Wixom, Canton, Dearborn, Grosse Pointe,		Battle Creek, Holland, Bridgman, Lansing,	
	Plymouth, Grosse Pointe Woods, East		Tecumseh, Wyoming, Ingham County,	
	Lansing, Monroe, Port Huron, Columbus		Kent County, Ypsilanti, Midland County	
Methods to keep up to date on laws, standards	Partners in govt group integrally involved in	Professional staff attend trainings;	Emphasis on continuing professional	
and pronouncements in government accounting	municipal orgs State & Nat; partners & mgrs	firm subscribes to several industry	education w/ focus on industry specializa-	
	on govt prof standards team charged w/	publications.	tion and relative responsibility levels;	
	reviewing & interpreting emerging technical		exceed CPE hour requiremetns through	
	guidance & determining impacts on clients		external and internal programs.	
	Developed training programs for all muni			
	auditors, monthly teleconf for senior staff in			
	muni grp; ad hoc e-mail communications			

NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson	
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI	
Method to share new information with clients	Monthly e-newletters & e-blasts, training	Invite clients to in-house training	Quarterly Business Wisdom Delivered	
	seminars at no cost to clients; New standards	seminars and webinars that cover	Magazine, Quarterly webinars, monthly	
	implementation communicated at end of	current accounting and auditing	electronic newsletters; quarterly mtgs	
	audit ltr; engagement team meets w/ finan-	matters	with City mgmt to discuss current issues;	
	cial mgmt staff to walk through impacts and		One meeting per year with primary	
	determine most effective implementation		trainer and lobbyist to provide Lansing	
	method, as one-size fits all is seldom effective.		update	
Municipal Finance Organizations participation	L Manetta Participates in AICPA & Michigan	Several prof staff participate in MGFOA	M Kettner-AICPA, MACPA, GFOA, AGA,	
	Assn of CPAs	Three assigned to RH audit are MGFOA	MI Assn Couty Admin Officers	
	J Heffernan partcipates in AICPA's st & local	members. In addition, stay current on	N Balderman-AICPA, MACPA, GFOA, AGA,	
	govt expert panel; founding member of	govt auditing requirements through	MGFOA	
	govt audit quality ctr, member ethics div.,	participation in Govt Audit Quality	S Blann-Active member & speaker GFOA,	
	conference presentor; Editor for Govt accting	Center	NAFOA, MACMHB, AGA & MACPA,	
	Standard Board's implementation guides;		advisoer to GFOA's standing committee	
	invited member of MI Committee of Govt		on accting, auditing, financial reporting	
	Accting & Auditing; Chair of MGFOA's		P Bedford-AICPA, MI Assn of CPA,	
	Accting Standards Committee, recurring		Young Professionals Network	
	presenter for 25 yrs & Advanced Accting			
	series			
Governmental Educational Seminars, Web	Timely education to govt professionals.	Firm has periodic govt training	Quarterly Business Wisdom Delivered	
Sessions and/or Newsletters	All levels of govt; only CPA firm formerly	seminars that City staff could	Magazine, Quarterly webinars, monthly	
	invited to provide input for Gov Snyder's	attend. Also members of firm are	electronic newsletters; quarterly mtgs	
	govt transition task force & worked directly	discussion leaders or presenters at	with City mgmt to discuss current issues;	
	w/ MI Emergency Managers to addressed	outside education seminars	primary trainer one meeting per year and	
	fiscal challenges which allow advance view		lobbyist attend to provide Lansing update	
	of upcoming changes that impact clients &			
	opportunity to protect their interests.			
	Free of charge mini-seminar on govt finance			
	& report to City Council for new members			

NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson	
ADDRESS	Southfield MI	Auburn Hills MI	Troy MI	
Other Value Added Services Relative to Govt	Deep bench of consulting practice-webinars	Along with sharing new developments	Excellence in govt financial management,	
Finance/Accounting/Legal Updates	& communication on topics across industry	that we learn about from our	GFOA certificate of achievement, member	
	groups; Comprehensive Cost Cutting and	association with MGFOA, other	of AICPA Govt Audit Quality Center,	
	Revenue Production Checklist for clients;	organizations or sources, we offer an open	Significant Executive involvement=timely	
	Seminar on govt finance & report to City	line of communication where we will	completion/delivery, commitment to	
	Council; Plante Moran attention to strong	answer accounting, operations or tax	local govts, maximizing the benefits of	
	internal controls & excellence in financial	questions that may arise	technology, fresh perspective, Michigan	
	reporting helps finance staff to maintain		based business supporting Michigan	
	focus in excelling in these areas.		businesses, regular client communication	
	"A higher Return on Investment:"		and interface	
	Unmatched experience, validated client			
	satisfaction, easy to do business with,			
	capabilities to serve current and future			
	needs, highest sr level involvement in			
	industry, team consistency, satisfaction			
	guaranteed			
Method to keep City up-to-date on GASB	Monthly e-newsletter & periodic e-blasts	Will maintain open communication line	Quarterly Business Wisdom Delivered	
Pronouncements/Required Reporting Changes	for time sensitive items; Create Govt Accting	that will allow firm to keep RH aware	Magazine, Quarterly webinars, monthly	
	Technical Updates takes deep dive into new	of current and proposed governmental	electronic newsletters; quarterly mtgs	
	pronouncements; Very significant impact	accounting standards that would affect	with City mgmt to discuss current issues;	
	standards will provide seminars at no cost;	the City	One meeting per year with primary	
	new standard implementation communicated		lobbyist to provide Lansing update	
	at end of audit ltr; each engagement team			
	will meet w/ financial mgmt staff to walk			
	through impact of a new standard and			
	determine most effective implementation			
Requirements for Physical Work Conditions	Wk space near Accting Div to accommodate	Workspace for 5 individuals; wired	Good sized table(s) w/ space for 4 to 5	
for on-site work	4-6 staff & their equipment; internet	internet connection as software is	people to spread out & work on laptops	
	connection allows efficiency by accessing	internet based and a wire connections	and Internet access (whether wireless or	
	technical resources on website via a Virtual	is more stable than wireless. Are able	plug in). Room should lock or otherwise	
	Private Network	to work offline, however that requires	be secure for protection of city documents;	
		additional backup procedures. To be	auditors take laptops home daily and	
		most efficient, request a wired internet	lock the screen whenever leaving the	
		connection	room	

NAME	Plante Moran	Andrews Hooper Pavlik PLC	Rehmann Robson
ADDRESS Southfield MI		Auburn Hills MI	Troy MI
Contract	Annual Engagement Letter with a	Standard engagement letter	Standard engagement letter
	Professional Service Agreement		
Billing Procedures	Monthly invoices based on work performed	Progress billing as work is completed	Typically pre-bill, but will invoice
	to date	and a final bill upon completion and	monthly for work to date.
		delivery of our final audit reports	
Current Financial Statement	No. Plante Moran is a partnership -	No. AHP is privately held and does not	No. Irrelevant to the selection process &
	financial stmts include information that	distribute its annual financial statements	are seldom requested and never provided
	is proprietary to the partners		as subject to public information.

NAME	Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI
Years in Business	22 years	45 years	80 years
Years providing auditing for municipal industry	22 years providing financial and compli-	Over 20 years has provided professional	Doeren Mayhew is a Michigan-based
	ance auditing to municipalities in MI.	financial and compliance auditing services for	regional certified public accounting firm
	Grown to 25 team members of govt and	the municipal industry	founded in 1932
	nonprofit audit team; provide variety of		
	services		
Public Sector Clients	Currently service approximately 150 public	Has served in excess of 200 governmental	Have served many governmental clients.
	sector clients including Jackson County,	clients over the past 20 years	Current governmental clients include:
	Clare County, Lake County, Cass County,		Rochester Community School District (7 yrs)
	Cities of St. Johns, DeWitt, Portland, Ionia,		financial statement and single audit;
	Corunna, Laingsburg, Montrose, Fenton,		Detroit Regional Convention Facility
	St Clair, Grosse Pointe Shores, Niles,		Authority (4 yrs); financial statement and
	Albion, Linden, Ann Arbor, Pleasant Ridge,		single audit
	Ferndale, Kalamazoo, Fraser and villages,		
	townships, libraries, school districts,		
	health depts, road commissions, transporta-		
	tion authorities and other public authorities		
	and agencies		
Municipal Clients Currently Serving with	Currently auditing 16 cities with varying	Currently in Michigan service Independence	No current municipal clients, but extensive
Similar Services	services from financial audits, single	Twp and Pontiac Housing Commission. James	past experience including City of Huntington
	audits, and CAFR preparation and	Buckley price leader has served over 50	Woods, City of Troy, Novi Community Schools,
	assistance	govt entities during his 20 years of serving the	City of Ferndale
		govt industry.	

NAME Abraham & Gaffney, P.C.		UHY LLP	Doeren Mayhew
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI
Public Sector Client References-Last 3 Years	City of Fraser (last year audited 6/12)	Annual Audits:	Rochester Community Schools
	City of Ferndale (last year audited 6/12)	Pontiac House Commission	Detroit Regional Convention Facility Authority
	City of Fenton (last year audited 6/12)	Independence Township	City of Huntington Woods
	Sanilac County (Dec/2012 audit in process)	City of Albany	City of Troy
		City of Watervliet	Novi Community Schools
		Town of Waterford	City of Ferndale
Full-Time Employees	37 Full Time Employees	240 Full Time Employees	Over 200 Full Time Employees
Part-Time Employees	3 Part Time Employees	0 Part Time Employees	20 Part Time Employees
CPA's	18 CPA's	118 CPA's	Over 75 CPA's
Governmental Section Auditors	24 auditors		10 auditors in govt section
Percentage of Municipal Related Work	75%	5%	Currently minimal
Percentage of Private Sector Related Work	25%	95%	100%
Typical Employee Turnover	Historically very low employee turnover.	Turnover rate over past 3 yrs was 9.25%	Less than 10%-continuity of staff on engagements
			is typical firm policy
Firm's Philosophy to Retain Employees	Recruiting & retention committee	Great environment for employee recognition;	
	plans various annual outings & events	clear cut avenues for advancement; compensa-	
	offered to employees by firm; look for	tion plan is extremely competitive in the	
	innovative ways to attract & retain top	Michigan market	
	talent at firm		
Resources/Staff Profiles to be assigned to RH	A Stevens, CPA, Principal	J Buckley, Principal, 25 yrs, controller Port Huron,	
	K Alleman, CPA, CGMA, MSA, Manager	GFOA reviewer	accounting, audit and assurance
	A Weaver, Senior Accountant		P Fuelling, CPA, Audit Shareholder, 20 years
		C Spacht, Principal, operation plan & consulting	public accounting experience
		L Mirovsky, Sr Mgr, Audit & Assurance Dept Memb	
		G McEvoy, Sr Accountant, Audit & Assurance Dept	as staff accounting for non-profit organization
		Member, 5 yrs	

NAME	Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew	
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI	
			-	
Experience submitting to GFOA	Current clients hold GFOA Certificate of	20 yrs experience submitting CAFR's to GFOA	Yes	
	Achievement for Excellence in Fin Reporting			
Client References relative to GFOA submittals	Isabella Couty, Cass County, Jackson		City of Huntington Woods	
	County, City of Fenton, City of Kalamazoo.		City of Troy	
	All team members attended seminars			
	concerning the process of preparing a CAFR			
	& common problem areas w/ gathering and			
	reporting the data			
Methods to keep up to date on laws, standards	Firm policy all prof personnel comply w/	Extensive national training programs that all	Memberships in professional organizations,	
and pronouncements in government accounting	cont prof education requs of AICPA, MI	audit staff are required to attend.	seminar presentations and preparations,	
	State Bd of Accountacy, AICPA Govt Audit	Monthly conference call to discuss emerging	various subscriptions	
	Quality Ctr, US Govt Accountability Office &	issues and impact on firms municipal clients		
	other regulatory agencies; tech literature			
Method to share new information with clients	All professional team members assist	Plans to hold annual govt seminar for govt		
	in training and development of team	clients		
	members under their supervision			
Municipal Finance Organizations participation	W Tucker, engagement principal, MGFOA	J Buckley has taught for AICPA - muncipal	Various, depending on individual and	
	Accting Standards Committee, MACPA Govt		organization including GASB, GFOA and	
	Accting & Audit Task Force, work with St of	MGFOA, MSBO, MTA, MAC and speak at seminars	others	
	MI new accounting, audit & report reqs.	for MACPA		
	A Stevens, independent review principal,			
	member of MI Committee onb Govt Accting			
	& Auditing, advisory committee to MI Dept			
	of Treasury, Local Audit & Finance Division			

Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew	
Auburn Hills MI	Farmington Hills MI	Troy MI	
Provides govt seminars such as financial	Hold at least 1 annual govt seminar for clients;	Varies depending on amount of standard	
statement preparation for client; also include	new pronouncments are issued will review them	updates issued; typically complimentary	
recently issued pronouncement on	and provide information to clients on impact;		
website	issue quarterly basis a newsletter that includes		
	articles on govt sector		
As full service CPA firm, provide various	Provides consulting services that are typcially	Provide comments and recommendations for	
services as CFO consulting mgrs/accting	requested by govt clients. These include	improvements to operational and control	
staff hiring evaluation services, payroll tax	internal controls reviews, forensic audits,	functions related to financial accounting and	
consulting, personal and corporate tax	indirect cost studies and shared services	reporting. Also provide information regarding	
work, general mgmt consulting services to	recommendations and related savings	current and future pronouncments which are	
all clients both in private and public sectors		expected to impact clients.	
Period mailings if significant changes;	As new developments are issued will inform	Seminars, meetings, conversations, practice	
frequently contact clients via telephone or	the City through emails and newsletters	aids	
email w/ client-specific updates; welcome			
client phone calls and do not charge added			
fees; philosophy to encourage client con-			
tact throughout the year; if service does not			
require significant amt of additional work			
are provided at no charge; website for news			
and information about recent issues &			
developments			
Space sufficient to accommodate audit	Normal accommodations such as conference	No unusual requests, normal office conditions	
team; sufficient electrical outlets for	room. Additionally access to a copy machine,	and environment	
computers, dual monitors, etc. If internet	telephone access and internet would be		
(either hard wired or wireless) is available	required		
would us, but if not, firm has own secure			
wireless network			
	Provides govt seminars such as financial statement preparation for client; also include recently issued pronouncement on website As full service CPA firm, provide various services as CFO consulting mgrs/accting staff hiring evaluation services, payroll tax consulting, personal and corporate tax work, general mgmt consulting services to all clients both in private and public sectors Period mailings if significant changes; frequently contact clients via telephone or email w/ client-specific updates; welcome client phone calls and do not charge added fees; philosophy to encourage client contact throughout the year; if service does not require significant amt of additional work are provided at no charge; website for news and information about recent issues & developments Space sufficient to accommodate audit team; sufficient electrical outlets for computers, dual monitors, etc. If internet (either hard wired or wireless) is available would us, but if not, firm has own secure	Provides govt seminars such as financial statement preparation for client; also include recently issued pronouncement on and provide information to clients on impact; issue quarterly basis a newsletter that includes articles on govt sector As full service CPA firm, provide various services as CFO consulting mgrs/accting staff hiring evaluation services, payroll tax consulting, personal and corporate tax work, general mgmt consulting services to all clients both in private and public sectors Period mailings if significant changes; frequently contact clients via telephone or email w/ client-specific updates; welcome client phone calls and do not charge added fees; philosophy to encourage client contact throughout the year; if service does not require significant amt of additional work are provided at no charge; website for news and information about recent issues & developments Space sufficient to accommodate audit feither thard wired or wireless) is available would us, but if not, firm has own secure Hold at least 1 annual govt seminar for clients; new pronouncments are issued will review them and provide information to clients on impact; issue quarterly basis a newsletter that includes articles on govt sector Provides consulting services that are typcially requested by govt clients. These include internal controls reviews, forensic audits, indirect cost studies and shared services recommendations and related savings recommendations and related savings As new developments are issued will inform the City through emails and newsletters As new developments are issued will inform the City through emails and newsletters We have loped the provided to the City through emails and newsletters The City through emails and newsletters We have loped the provided to the City through emails and newsletters We have loped the provided to the provided to the City through emails and newsletters We have loped the provided to	

NAME	Abraham & Gaffney, P.C.	UHY LLP	Doeren Mayhew
ADDRESS	Auburn Hills MI	Farmington Hills MI	Troy MI
Contract	Engagement letter	Annual engagement letter	
Billing Procedures	Billings periodically throughout the	Biling is performed on a monthly basis	Monthly billing
	audit process		
Current Financial Statement		No	No
		Private partnership-proprietary information	Confidential information

RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES COST PROPOSALS TABULATION

NAME	Doeren Mayhew	UHY	Abraham Gaffney	Rehmann	Andrews Hooper	Plante Moran
CITY 2013	Hours		-		-	
Partners	20 hrs @ \$260	64 hrs @ \$170	80 hrs @ \$140	64 hrs @ \$200	66 hrs @ \$171	29 hrs @ \$200
Managers	60 hrs @ \$180	120 hrs @ \$140	164 hrs @ \$105	96 hrs @ \$140	130 hrs @ \$118	72 hrs @ \$160
Supervisory	150 hrs @ \$150	240 hrs @ \$95	136 hrs @ \$83	156 hrs @ \$400	180 hrs @ \$92	200 hrs @ \$105
Staff	250 hrs @ \$120	240 hrs @ \$80	290 hrs @ \$70	348 hrs @ \$50	272 hrs @ \$73	340 hrs @ \$80
Other		16 hrs @ \$95	5 hrs @ \$50	32 hrs @ \$25	\$3,000	
Total Hours	480 hrs	680 hrs	675 hrs	696 hrs	648 hrs	641 hrs
Total Cost	\$68,500	\$71,200	\$54,000	\$60,040	\$66,042	\$65,500
2014						
Partners	20 hrs @ \$280	64 hrs @ \$174	75 hrs @ \$145	56 hrs @ \$220	66 hrs @ \$174	29 hrs @ \$204
Managers	50 hrs @ \$200	120 hrs @ \$143	160 hrs @ \$110	88 hrs @ \$150	130 hrs @ \$121	72 hrs @ \$163
Supervisory	150 hrs @ \$170	240 hrs @ \$97	130 hrs @ \$88	156 hrs @ \$110	180 hrs @ \$94	200 hrs @ \$107
Staff	230 hrs @ \$125	240 hrs @ \$82	290 hrs @ 75	348 hrs @ \$55	272 hrs @ \$75	340 hrs @ \$82
Other		16 hrs @ \$97	5 hrs @ \$55	32 hrs @ \$25	\$3,000	
Total Hours	450 hrs	680 hrs	660 hrs	680 hrs	648 hrs	641 hrs
Total Cost	\$69,850	\$72,808	\$55,400	\$62,620	\$67,534	\$66,900
2015						
Partners	10 hrs @ \$290	64 hrs @ \$178	75 hrs @ \$145	56 hrs @ \$225	66 hrs @ \$177	29 hrs @ \$208
Managers	45 hrs @ \$210	120 hrs @ \$146	160 hrs @ \$110	88 hrs @ \$152	130 hrs @ \$124	72 hrs @ \$166
Supervisory	145 hrs @ \$180	240 hrs @ \$99	130 hrs @ \$89	152 hrs @ \$112	180 hrs @ \$96	200 hrs @ \$109
Staff	215 hrs @ \$135	240 hrs @ \$84	290 hrs @ \$76	340 hrs @ \$60	272 hrs @ \$77	340 hrs @ \$84
Other		16 hrs @ \$99	5 hrs @ \$57	32 hrs @ \$30	\$3,000	
Total Hours	425 hrs	680 hrs	660 hrs	668 hrs	648 hrs	641 hrs
Total Cost	\$70,375	\$74,416	\$56,800	\$64,360	\$69,026	\$68,400
2016						
Partners	20 hrs @ \$300	64 hrs @ \$182	70 hrs @ \$145	56 hrs @ \$225	66 hrs @ \$180	29 hrs @ \$212
Managers	40 hrs @ \$220	120 hrs @ \$149	150 hrs @ \$112	88 hrs @ \$155	130 hrs @ \$127	72 hrs @ \$169
Supervisory	145 hrs @ \$190	240 hrs @ \$101	120 hrs @ \$90	152 hrs @ \$115	180 hrs @ \$98	200 hrs @ \$111
Staff	210 hrs @ \$140	240 hrs @ \$86	280 hrs @ \$76	340 hrs @ \$62	272 hrs @ \$79	340 hrs @ \$86
Other		16 hrs @ \$101	5 hrs @ \$57	32 hrs @ \$30	\$3,000	
Total Hours	415 hrs	680 hrs	625 hrs	668 hrs	648 hrs	641 hrs
Total Cost	\$71,750	\$76,024	\$58,200	\$65,760	\$70,518	\$69,700
2017						
Partners	20 hrs @ \$310	64 hrs @ \$186	75 hrs @ \$150	56 hrs @ \$225	66 hrs @ \$183	29 hrs @ \$216
Managers	40 hrs @ \$230	120 hrs @ \$152	150 hrs @ \$112	88 hrs @ \$155	130 hrs @ \$130	72 hrs @ \$172
Supervisory	145 hrs @ \$200	240 hrs @ \$103	120 hrs @ \$90	152 hrs @ \$115	180 hrs @ \$100	200 hrs @ \$113
Staff	195 hrs @ \$145	240 hrs @ \$88	280 hrs @ \$77	340 hrs @ \$65	272 hrs @ \$81	340 hrs @ \$88
Other		16 hrs @ \$103	5 hrs @ \$58	32 hrs @ \$35	\$3,000	
Total Hours	400 hrs	680 hrs	630 hrs	668 hrs	648 hrs	641 hrs
Total Cost	\$72,675	\$77,632	\$59,700	\$66,940	\$72,010	\$71,200
	Updates typically		Incls 3 major Fed projs	Incls 2 major Fed projs	Fees assume one major	
	complimentary		9x \$2000 = \$18,000/yr	Additional \$2500-\$3500/ea	Federal program	

RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES COST PROPOSALS TABULATION

NAME		Doeren Mayhew	UHY	Abraham Gaffney	Rehmann	Andrews Hooper	Plante Moran
RARA	2013	-					
Partners		5 hrs @ \$260	2 hrs @ \$170	5 hrs @ \$140	2 hrs @ \$200	2 hrs @ \$171	4 hrs @ \$200
Managers		5 hrs @ \$180	5 hrs @ \$140	16 hrs @ \$105	4 hrs @ \$140	5 hrs @ \$118	12 hrs @ \$160
Supervisory		15 hrs @ \$150	7 hrs @ \$95	24 hrs @ \$83	6 hrs @ \$100	10 hrs @ \$92	30 hrs @ \$105
Staff		15 hrs @ \$120	4 hrs @ \$80	30 hrs @ \$70	12 hrs @ \$50	9 hrs @ \$73	20 hrs @ \$80
				3 hrs @ \$50	2 hrs @ \$25		
Total Hours		40 hrs	18 hrs	78 hrs	26 hrs	26 hrs	66 hrs
Total Cost		\$6,250	\$2,025	\$6,400	\$2,210	\$2,509	\$7,500
	2014						
Partners		5 hrs @ \$270	2 hrs @ \$174	5 hrs @ \$145	2 hrs @ \$220	2 hrs @ \$174	4 hrs @ \$204
Managers		5 hrs @ \$185	5 hrs @ \$143	16 hrs @ \$110	4 hrs @ \$150	5 hrs @ \$121	12 hrs @ \$163
Supervisory		15 hrs @ \$155	7 hrs @ \$158	24 hrs @ \$88	4 hrs @ \$110	10 hrs @ \$94	30 hrs @ \$107
Staff		15 hrs @ \$125	4 hrs @ \$138	30 hrs @ \$75	14 hrs @ 55	9 hrs @ \$75	20 hrs @ 82
				3 hrs @ \$55	2 hrs @ \$25		
Total Hours		30 hrs	18 hrs	78 hrs	26 hrs	26 hrs	66 hrs
Total Cost		\$6,475	\$2,070	\$6,600	\$2,300	\$2,568	\$7,600
	2015						
Partners		5 hrs @ \$275	2 hrs @ \$178	5 hrs @ \$145	2 hrs @ \$220	2 hrs @ \$177	4 hrs @ \$208
Managers		5 hrs @ \$190	5 hrs @ \$146	16 hrs @ \$110	4 hrs @ \$150	5 hrs @ \$124	12 hrs @ \$166
Supervisory		15 hrs @ \$160	7 hrs @ \$99	24 hrs @ \$89	4 hrs @ \$110	10 hrs @ \$96	30 hrs @ 109
Staff		15 hrs @ \$130	4 hrs @ \$84	30 hrs @ \$76	14 hrs @ \$55	9 hrs @ \$77	20 hrs @ \$84
				3 hrs @ \$57	2 hrs @ \$25		
Total Hours		30 hrs	18 hrs	78 hrs	26 hrs	26 hrs	66 hrs
Total Cost		\$6,675	\$2,115	\$6,800	\$2,300	\$2,627	\$7,800
	2016						
Partners		5 hrs @ \$280	2 hrs @ \$182	5 hrs @ \$145	2 hrs @ \$220	2 hrs @ \$180	4 hrs @ \$212
Managers		5 hrs @ \$195	5 hrs @ \$149	16 hrs @ \$112	4 hrs @ \$150	5 hrs @ \$127	12 hrs @ \$169
Supervisory		15 hrs @ \$165	7 hrs @ \$101	24 hrs @ \$90	4 hrs @ \$110	10 hrs @ \$98	30 hrs @ \$111
Staff		15 hrs @ \$135	4 hrs @ \$86	30 hrs @ \$76	14 hrs @ \$55	9 hrs @ \$79	20 hrs @ 86
				3 hrs @ \$57	2 hrs @ \$25		
Total Hours		30 hrs	18 hrs	78 hrs	26 hrs	26 hrs	66 hrs
Total Cost		\$6,875	\$2,160	\$7,000	\$2,300	\$2,686	\$7,900
	2017						
Partners		5 hrs @ \$285	2 hrs @ \$186	5 hrs @ \$155	2 hrs @ \$220	2 hrs @ \$183	4 hrs @ \$216
Managers		5 hrs @ \$200	5 hrs @ \$152	16 hrs @ \$114	4 hrs @ \$150	5 hrs @ \$130	12 hrs @ \$172
Supervisory		15 hrs @ \$170	7 hrs @ \$103	24 hrs @ \$92	4 hrs @ \$110	10 hrs @ \$100	30 hrs @ \$113
Staff		15 hrs @ \$140	4 hrs @ \$88	30 hrs @ \$77	14 hrs @ \$55	9 hrs @ \$81	20 hrs @ \$88
				3 hrs @ \$58	2 hrs @ \$25		
Total Hours		30 hrs	18 hrs	78 hrs	26 hrs	26 hrs	66 hrs
Total Cost		\$7,075	\$2,205	\$7,200	\$2,300	\$2,745	\$8,100

RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES COST PROPOSALS TABULATION

NAME	Doeren Mayhew	UHY	Abraham Gaffney	Rehmann	Andrews Hooper	Plante Moran
OPC 2013	-		,		-	
Partners	5 hrs @ \$260	7 hrs @ \$170	5 hrs @ \$155	4 hrs @ \$200	2 hrs @ \$171	6 hrs @ \$200
Managers	5 hrs @ \$180	14 hrs @ \$140	16 hrs @ \$105	12 hrs @ \$140	5 hrs @ \$118	24 hrs @ \$160
Supervisory	15 hrs @ \$150	32 hrs @ \$95	24 hrs @ \$83	32 hrs @ \$100	10 hrs @ \$92	56 hrs @ \$105
Staff	15 hrs @ \$120	24 hrs @ \$80	30 hrs @ \$70	40 hrs @ \$50	9 hrs @ \$73	50 hrs @ \$80
			3 hrs @ \$50	4 hrs @ \$25		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,250	\$8,110	\$6,400	\$7,780	\$2,509	\$15,000
201	4					
Partners	5 hrs @ \$270	7 hrs @ \$174	5 hrs @ \$145	4 hrs @ \$220	2 hrs @ \$174	6 hrs @ \$204
Managers	5 hrs @ \$185	14 hrs @ \$143	16 hrs @ \$110	12 hrs @ \$150	5 hrs @ \$121	24 hrs @ \$163
Supervisory	15 hrs @ \$155	32 hrs @ \$97	24 hrs @ \$88	32 hrs @ \$110	10 hrs @ \$94	56 hrs @ \$107
Staff	15 hrs @ \$125	24 hrs @ \$82	30 hrs @ \$75	40 hrs @ \$55	9 hrs @ \$75	50 hrs @ \$82
			3 hrs @ \$55	4 hrs @ \$25		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,475	\$8,292	\$6,600	\$8,500	\$2,568	\$15,200
201	5					
Partners	5 hrs @ \$275	7 hrs @ \$178	5 hrs @ \$145	4 hrs @ \$225	2 hrs @ \$177	6 hrs @ \$208
Managers	5 hrs @ \$190	14 hrs @ \$146	16 hrs @ \$110	12 hrs @ \$152	5 hrs @ \$124	24 hrs @ \$166
Supervisory	15 hrs @ \$160	32 hrs @ \$161	24 hrs @ \$89	32 hrs @ \$112	10 hrs @ \$96	56 hrs @ \$109
Staff	15 hrs @ \$130	24 hrs @ \$141	30 hrs @ \$76	40 hrs @ \$60	9 hrs @ \$77	50 hrs @ \$84
			3 hrs @ \$57	4 hrs @ \$30		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,675	\$8,474	\$6,800	\$8,828	\$2,627	\$15,500
201	6					
Partners	5 hrs @ \$280	7 hrs @ \$182	5 hrs @ \$145	4 hrs @ \$225	2 hrs @ \$180	6 hrs @ \$212
Managers	5 hrs @ \$195	14 hrs @ \$149	16 hrs @ \$112	12 hrs @ \$155	5 hrs @ \$127	24 hrs @ \$169
Supervisory	15 hrs @ \$165	32 hrs @ \$101	24 hrs @ \$90	32 hrs @ \$115	10 hrs @ \$98	56 hrs @ \$111
Staff	15 hrs @ \$135	24 hrs @ \$86	30 hrs @ \$76	4- hrs @ \$62	9 hrs @ \$79	50 hrs @ \$86
			3 hrs @ \$57	4 hrs @ \$30		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$6,875	\$8,656	\$7,000	\$9,040	\$2,686	\$15,800
201	7					
Partners	5 hrs @ \$285	7 hrs @ \$186	5 hrs @ \$155	4 hrs @ \$225	2 hrs @ \$183	6 hrs @ \$216
Managers	5 hrs @ \$200	14 hrs @ \$152	16 hrs @ \$114	12 hrs @ \$155	5 hrs @ \$130	24 hrs @ \$172
Supervisory	15 hrs @ \$170	32 hrs @ \$103	24 hrs @ \$92	32 hrs @ \$115	10 hrs @ \$100	56 hrs @ \$113
Staff	15 hrs @ \$140	24 hrs @ \$88	30 hrs @ \$77	40 hrs @ \$65	9 hrs @ \$81	50 hrs @ \$88
			3 hrs @ \$58	4 hrs @ \$35		
Total Hours	30 hrs	77 hrs	78 hrs	92 hrs	26 hrs	136 hrs
Total Cost	\$7,075	\$8,838	\$7,200	\$9,180	\$2,745	\$16,200