| 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                                      |
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|   |  | - Web                                    |   |

| 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%  | Ó   |  |  |
| Percentage of Private Sector Related Work    | 86%   | 6   |  |  |
|  | 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     |  |
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| 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 regs.    | 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         |   |  |
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| 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          |   |   |  |
|   |   |   |   |  |
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| 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         | United the second secon |
| T abile Sector Cherics                          | sector clients including Jackson County,      | clients over the past 20 years                   | Have served many governmental clients.   |
|   | Clare County, Lake County, Cass County,       | chents over the past 20 years                    | Current governmental clients include:  |
|   | Cities of St. Johns, DeWitt, Portland, Ionia, |  | Rochester Community School District (7 yrs)  |
|   |   |  | 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.                                   | e.c., o. r. e.maa.e  |
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| 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)  | City of Ferndale (last year audited 6/12) Pontiac House Commission De  |  |
|   | City of Fenton (last year audited 6/12)    | City of Fenton (last year audited 6/12) Independence Township Cit  |  |
|   | 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                                | Current plan is 10 auditors  | 10 auditors in govt section                      |
| Percentage of Municipal Related Work          | 75   | The state of the s | Currently minimal                                |
| Percentage of Private Sector Related Work     | 25   |  |  |
| 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,   | J Koepke, CPA, Engagement Shareholder.           |
|   | K Alleman, CPA, CGMA, MSA, Manager         | GFOA reviewer  | accounting, audit and assurance                  |
|   | A Weaver, Senior Accountant                | M. Santichia, Partner, Leader Audit & Assurance  | P Fuelling, CPA, Audit Shareholder, 20 years     |
|   |  | C Spacht, Principal, operation plan & consulting   | public accounting experience                     |
|   |  |  | S McEvoy, CPA, Audit Manager, prior experience   |
|   |  | G McEvoy, Sr Accountant, Audit & Assurance Dep   |  |
|   |  | 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      | accounting for over 14 years. Member of GFOA, | organization including GASB, GFOA and      |  |
|   | Accting & Audit Task Force, work with St of  | MGFOA, MSBO, MTA, MAC and speak at seminar.   |  |  |
|   | MI new accounting, audit & report regs.      | 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  |   |  |  |
|   |  |   |  |  |
|   |  |   |  |  |
|   | ·  |   |  |  |
|   |  |   |  |  |

| NAME  | Abraham & Gaffney, P.C.  | UHY LLP   | Doeren Mayhew                                 |
|---|--|---|---|
| ADDRESS                                     | Auburn Hills MI  | Farmington Hills MI   | Troy MI                                       |
|   |  |   |   |
| Governmental Educational Seminars, Web      | Provides govt seminars such as financial   | Hold at least 1 annual govt seminar for clients;  | Varies depending on amount of standard        |
| Sessions and/or Newsletters                 | 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   |   |
|   |  |   |   |
| Other Value Added Services Relative to Govt | As full comics CDA firm and idea or income   | Desired and the second |   |
| Finance/Accounting/Legal Updates            | As full service CPA firm, provide various  | Provides consulting services that are typcially   | Provide comments and recommendations for      |
| Finance/Accounting/Legal Opdates            | services as CFO consulting mgrs/accting staff hiring evaluation services, payroll tax    | requested by govt clients. These include  | improvements to operational and control       |
| ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,     |  | 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 all clients both in private and public sectors | recommendations and related savings   | current and future pronouncments which are    |
|   | all clients both in private and public sectors   |   | expected to impact clients.                   |
|   |  |   |   |
| Method to keep City up-to-date on GASB      | Period mailings if significant changes;  | As new developments are issued will inform  | Seminars, meetings, conversations, practice   |
| Pronouncements/Required Reporting Changes   | 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   |   |   |
| Requirements for Physical Work Conditions   | Space sufficient to accommodate audit  | Normal accommodations such as conference  | No unusual requests, normal office conditions |
| for on-site work                            | 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   |   |   |
|   |  |   |   |

| 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 audit process | Biling is performed on a monthly basis      | Monthly billing          |
| 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   |
|-------------|------|----------------|----------------|-----------------|----------------|----------------|----------------|
| 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       |
|             | 2014 |                |                |                 |                |                |                |
| 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       |
|             | 2015 |                |                |                 |                |                | ,              |
| 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       |
|             | 2016 |                |                |                 |                |                |                |
| 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       |
|             | 2017 |                |                |                 |                |                |                |
| 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   |                | 1              |
| 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       |

#### RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES 2013 COST PROPOSALS TABULATION

| NAME                    | Doeren Mayhew                    | UHY                   | Abraham Gaffney         | Rehmann                       | Andrews Hooper   | Plante Moran          |
|-------------------------|----------------------------------|-----------------------|-------------------------|-------------------------------|--|-----------------------|
| CITY 2013               | Hours/Hourly Rate                | Hours/Hourly Rate     | Hours/Hourly Rate       | Hours/Hourly Rate             | Hours/Hourly Rate  | Hours/Hourly Rate     |
|                         |                                  |                       |                         |                               | The array reads  | Troutsy trace         |
| 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               |
| Base Cost               | \$68,500                         | \$71,200              | \$54,000                | \$60,040                      | \$66,042   | \$65,500              |
|                         |                                  |                       |                         |                               |  |                       |
| Proposal Footnotes      | GASB updates are typically       | Firm pricing          | * Includes only three   | * Includes only 2 major       | * Includes only one  | All inclusive fee. No |
|                         | complimentary however            |                       | major Federal projects  | Federal projects              | major Federal projects   | additional billings   |
|                         | firm did not commit to           |                       | Additional @ \$2,000/ea | Additional \$2,500-\$3,500/ea | No fee structure   |                       |
|                         | an all inclusive fee             |                       |                         |                               | provided for additional  |                       |
|                         |                                  |                       |                         |                               | Federal programs   |                       |
| Total Cost for 2013     | \$68,500**                       | \$71,200              | \$54,000**              | \$60,040 **                   | \$66,042**   | \$65,500***           |
|                         |                                  |                       |                         |                               |  | 7-0,-                 |
| * In 2012, the City had | d 11 Federal Awards              |                       |                         |                               |  |                       |
| ** Not an all inclusive | e fee.                           |                       |                         |                               |  |                       |
| *** Their proposal co   | ontained the following comme     | ent on their fee: "if | the total hours necessa | ery to complete the engage    | nent are less than anti  | cinated               |
|                         | the City the full contract price |                       |                         | , 12 20                       | The second of th | o.pacoa,              |

#### RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES 2014 COST PROPOSALS TABULATION

| NAME                  | Doeren Mayhew                   | UHY                   | Abraham Gaffney           | Rehmann                       | Andrews Hooper            | Plante Moran          |
|-----------------------|---------------------------------|-----------------------|---------------------------|-------------------------------|---------------------------|-----------------------|
|                       |                                 |                       | i i                       |                               |                           |                       |
| CITY 2014             | Hours/Hourly Rate               | Hours/Hourly Rate     | Hours/Hourly Rate         | Hours/Hourly Rate             | Hours/Hourly Rate         | Hours/Hourly Rate     |
|                       |                                 |                       |                           |                               |                           |                       |
| 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               |
| Base Cost             | \$69,850                        | \$72,808              | \$55,400                  | \$62,620                      | \$67,534                  | \$66,900              |
|                       |                                 |                       |                           |                               |                           |                       |
| Proposal Footnotes    | GASB updates are typically      | Firm pricing          | * Includes only three     | * Includes only 2 major       | * Includes only one       | All inclusive fee. No |
|                       | complimentary however           |                       | major Federal projects    | Federal projects              | major Federal projects    | additional billings   |
|                       | firm did not commit to          |                       | Additional @ \$2,000/ea   | Additional \$2,500-\$3,500/ea | No fee structure          |                       |
|                       | an all inclusive fee            |                       |                           |                               | provided for additional   |                       |
|                       |                                 |                       |                           |                               | Federal programs          |                       |
| Federal Grants        |                                 | ,                     |                           |                               |                           |                       |
| Total Cost for 2014   | \$69,850**                      | \$72,808              | \$55,400**                | \$62,620**                    | \$67,534**                | \$66,900***           |
|                       |                                 |                       |                           |                               |                           | ,                     |
| * In 2012, the City h | ad 11 Federal Awards            |                       |                           |                               |                           |                       |
| ** Not an all inclusi | ve fee.                         |                       |                           |                               |                           |                       |
| *** Their proposal    | contained the following cor     | nment on their fee: " | if the total hours necess | ary to complete the eng       | gement are less than      | anticipated           |
|                       |                                 |                       | in the total hours hecess | ary to complete the eligo     | agement are less tildli a | пистратец,            |
| we will not bi        | II the City the full contract p | orice."               |                           |                               |                           |                       |

#### RFP FOR PROFESSIONAL FINANCIAL COMPLIANCE AUDITING SERVICES 2015 COST PROPOSL TABULATION

| NAME                  | Doeren Mayhew                 | UHY                 | Abraham Gaffney         | Rehmann                       | Andrews Hooper          | Plante Moran          |
|-----------------------|-------------------------------|---------------------|-------------------------|-------------------------------|-------------------------|-----------------------|
| CITY 2015             | Hours/Hourly Rate             | Hours/Hourly Rate   | Hours/Hourly Rate       | Hours/Hourly Rate             | Hours/Hourly Rate       | Hours/Hourly Rate     |
| 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                 | σ το πιο ζ. φο τ      |
| Total Hours           | 425 hrs                       | 680 hrs             | 660 hrs                 | 668 hrs                       | 648 hrs                 | 641 hrs               |
| Base Cost             | \$70,375                      | \$74,416            | \$56,800                | \$64,360                      | \$69,026                | \$68,400              |
|                       |                               |                     |                         |                               |                         |                       |
| Proposal Footnotes    | GASB updates are typically    | Firm pricing        | * Includes only three   | * Includes only 2 major       | * Includes only one     | All inclusive fee. No |
|                       | complimentary however         |                     | major Federal projects  | Federal projects              | major Federal projects  | additional billings   |
|                       | firm did not commit to        |                     | Additional @ \$2,000/ea | Additional \$2,500-\$3,500/ea | No fee structure        |                       |
|                       | an all inclusive fee          |                     |                         |                               | provided for additional |                       |
|                       |                               |                     |                         |                               | Federal programs        |                       |
| Total Cost for 2015   | \$70,375**                    | \$74,416            | \$56,800**              | \$64,360**                    | \$69,026**              | \$68,400***           |
| * 1 2042              |                               |                     |                         |                               |                         |                       |
| in 2012, the City h   | ad 11 Federal Awards          |                     |                         |                               |                         |                       |
| ** Not an all inclusi | ve fee.                       |                     |                         |                               |                         |                       |
| *** Their proposal    | contained the following co    | mment on their fee: | "if the total hours nec | essary to complete the enga   | gement are less than a  | nticipated,           |
|                       | Il the City the full contract |                     |                         |                               |                         | • • • • • •           |