

PROPOSALS TABULATION

NAME	Plante & Moran, PLLC	Rehman Robson	Baker Tilly Virchow Krause, LLP
ADDRESS	Southfield, MI	Troy, MI	Milwaukee, WI
Years in Business	86 years	69 years	79 years
Licensed to Practice in State of Michigan	Yes	Yes	
Historical Narrative	12th largest public accting & mgmt consulting firm in US; 221 partners, 8 affiliated entity members, more than 1500 staff. 370 govt entities, 200 school dists, 80 colleges & universities, 470 nonprofit. 400 engagement in fed & St compl auditing - second in nation	Began in 1941 as a traditional accting firm; grown to one of largest CPA & consulting orgs in midwest. 2001 all Rehman companies under common umbrella. Traditional accting, auditing, tax services; consulting services, financial planning & asset mgmt services; prof investigation and security consulting services. Headquartered in Saginaw w/ 17 offices in MI, OH and FL with approx 600 associates. Top 40 accting firms	One of midwest's oldest & largest regional certified public accting & consulting firms. Founded 1931, firm includes 146 partners & over 900 total associates in 11 offices in Mich, Wisconsin, Minnesota, Illinois, NY and Washington DC
Public Sector Clients	Genesee County, Livingston County, Oakland County, Wayne County, RCOC, MCOC, Michigan Municipal League, Michigan State Housing Dev Authority, State Bar of Michigan, State of Michigan 401(k) Plan, County Road Assn of Michigan, Michigan County Rd Comm, Self-Ins Pool, Washtenaw County Rd Comm, Monroe County Rd Comm, Auburn Hills Library, Bloomfield Twp Library, Farmington Community Library, SOCCRA, SEMCOG	350 govt and not-for-profit entities in the State. Client number fluctuates between 300-400 in any given year.	More than 250 city, village, town & county govt units List will be provided upon request
Municipal Clients	Benton Haror, Brighton, Charlotte, East Lansing, Harbor Beach, Monroe, Owosso, Port Huron, Meridian Twp, Marshall Twp, Clay Twp, Buchanan, Auburn Hills, Birmingham, Bl Hills, Farm Hills, Mad Hghts, Milford, Sterl Hghts, Waterford, Dearborn, Southfield, Orion Twp, W Bloomfd, Wixom, Northville, Plymouth, Detroit, Canton, Westland	200 municipal clients providing broad range of assurance, tax and consulting services similar to those required by RH	More than 50 city clients-generally financial & compliance audit services & may assist w/ regulatory filings & various consulting services. Cities of Racine, Appleton, Oak Creek, Madison, Janesville, Neenah, Beloit, South Milwaukee, Muskego, Hartford, Waukesha, Cudahy, Glendale, Greenfield, Brookfield, Eau Claire, New Berlin

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Public Sector Referenced served within last 3 years	Southfield - 2006 to present Waterford Twp - 1987 to present Sterling Heights - 1986 to present Clinton Twp - 1977 to present Oakland County - 2004 to present	Troy - 2005 to present Royal Oak - 1998 to present Battle Creek - 1997 to present Macomb County - 2007 to present Howell - 2007 to present	City of New Berlin - over 20 years City of Brookfield - over 20 years City of Racine - 10 years City of Appleton - 14 years City of Oak Creek - over 20 years
Full Time Employees	Over 1500 employees	512 employees	1,100 employees
Part Time Employees	Over 50 employees	89 employees	100 employees
CPA's	Over 650 CPA's	206 CPA's	421 CPA's
Employess in Govt Section	Approximately 200 employees	25 prof dedicated; 18 profs significant time on govt	120 employees
Resources	Commitment to serving govt clients; staff assigned to RH possess academic credentials & objectivity necessary to accurately assess needs & significant knowledge of City, "real world" exp w/ govt entities, sound practical business advice; members of govt prof standards team	Full time govt audit staff from Troy Office & supported by Govt Industry Group. Tschirhard, CPA , Principal, 25 years Kasperek, CPA, Engagement Mgr, 7 years Moore, CPA, assist mgmt, 6 years Other audit staff 1 to 5 years	Besides 120 individuals working w/ govt clients full time providing audit & consulting services, firm has specialists to assist all clients w/ informatin technology, employee benefit & other consulting needs
Experience submitting Comprehensive Annual Financial Reports to GFOA	Ext exp assisting in submittal of CAFR to GFOA; Team members that are reviewer; CAFR submitted to Plante Moran reviewers prior to submission to GFOA	Extensive experience in assisting clients to receive & keep receiving GFOA Certificate. Firm employees more GFOA reviewers than any other organization in Michigan	8 individuals members of GFOA Special Review Committee (3 on city's audit team); 17 clients prepare comprehensive annual financial reports which receive the GFOA certificate of achievement

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Management of municipal auditors/consultants	New hires partnered w/ supervising team member; comprehensive performance mgmt, formal Diversity Council	Govt practice is managed by Mark Kettner, CPA, Principal out of Jackson Office. All team members undergo extensive training to stay current on all accting related matters through various continuing education programs	Heirarchy of partners, mgrs, srs & staff - use traditional structure w/ every individual regardless of level works as part of a team to provide quality and timely service to clients
Current w/ laws, standards, pronouncements	Involvement in govt groups, training programs, technical seminars re: auditing, accounting & legislative issues, ad hoc communications, monthly conference calls to discuss emerging issues and impact on clients	Great emphasis on cont prof education w/ focus on industry specialization & relative responsibility levels; exceed State and GAO's biennial CPE hour requirements through a variety of internal and external programs including MACPA, GFOA, internal programs	Attendance at cont education courses and become actively involved w/ professional organizations, including the GASB and AICPA
Participation in municipal finance organizations	Mich Comm on Govt Accting & Auditing, MGFOA, MML, AICPA, GASB, MLGMA; facilitates seminars for MTA and MAC	Amer Inst Cert Pub Acct, Mich Assn CPA, GFOA, Mich Committee on Govt Acct & Audit Stmts, MGFOA, Mich Muni Treas Assn, Mich Assn of County Treasurers, Mich Assn of Counties, Assn of Govt Accountants	AICPA, Amer Water Works Assn, Amer Public Power Assn. Assn of Govt Accountants, MGFOA, MML, Mich Rural Water Assn, Mich Township Assn, and other organizations in Illinois and Wisconsin
Requirements for physical work conditions	Work space near Accting Div w/ room to accommodate 4-6 staff & their equipment; internet connections	Conference room and access to copy machine, telephone and internet	Secure office space, desks and/or a table, chairs, access to a copy machine, fax machine, internet access and telephone and storage space are the principal physical requirements
Contract	Annual Engagement Ltr w/ Prof Service Agmt	Engagement Letter	Engagement Letter - updated annually
Billing Procedures	Monthly invoices	Monthly invoices as work progresses. Final payment due upon delivery of final reports	Periodic billing primarily monthly

REQUEST FOR PROPOSALS FOR PROFESSIONAL FINANCIAL AND COMPLIANCE AUDITING SERVICES RFP-RH-10-032

PROPOSALS TABULATION

NAME	Plante & Moran, PLLC		Rehman Robson		Baker Tilly Virchow Krause, LLP	
ADDRESS	Southfield, MI		Troy, MI		Milwaukee, WI	
<b>COST PROPOSAL:</b>						
<b>Rochester Hills</b>						
	<b>2010</b>	Partners 23 hrs @ \$197 = \$4531	Partners 70 hrs @ \$185 = \$12,950	Partners 30 hrs @ \$255 = \$ 7,650		
		Managers 63 hrs @ \$176 = \$11,088	Managers 150 hrs @ \$145= \$21,750	Managers 60 hrs @ \$170 = \$10,200		
		Supervisory 155 hrs @ \$129 = \$19,995	Supervisory 240 hrs @ \$85= \$20,400	Supervisory 175 hrs @ \$125 = \$21,875		
		Staff 464 hrs @ \$91 = \$42,224	Staff 200 hrs @ \$70= \$14,000	Staff 175 hrs @ \$110= \$19,250		
			Other 40 hrs @ \$50= \$ 2,000	Clerical 10 hrs @ \$85= \$ 850		
				Out of Pocket \$ 7,000		
		<b>705 hrs \$77,838</b>	<b>Total 700 hrs \$71,100</b>	<b>Total 450 hrs \$66,825</b>		
	<b>2011</b>	Partners 23 hrs @ \$197 = \$4531	Partners 70 hrs @ \$189= \$13,230	Partners 30 hrs @ \$260 = \$ 7,800		
		Managers 63 hrs @ \$176 = \$11,088	Managers 150 hrs @ \$148= \$22,200	Managers 60 hrs @ \$175= \$10,500		
		Supervisory 155 hrs @ \$129 = \$19,995	Supervisory 240 hrs @ \$87= \$20,880	Supervisory 175 hrs @ \$130= \$22,750		
		Staff 464 hrs @ \$91 = \$42,224	Staff 200 hrs @ \$71= \$14,200	Staff 175 hrs @ \$115= \$20,125		
			Other 40 hrs @ \$52= \$ 2,090	Clerical 10 hrs @ \$90= \$ 900		
				Out of Pocket \$ 7,000		
		<b>705 hrs \$77,838</b>	<b>Total 700 hrs \$72,600</b>	<b>Total 450 hrs \$69,075</b>		
	<b>2012</b>	Partners 23 hrs @ \$203 = \$ 4,669	Partners 70 hrs @ \$193= \$13,510	Partners 30 hrs @ \$265= \$ 7,950		
		Managers 63 hrs @ \$181 = \$11,403	Managers 150 hrs @ \$151= \$22,650	Managers 60 hrs @ \$180= \$10,800		
		Supervisory 155 hrs @ \$133 = \$20,615	Supervisory 240 hrs @ \$89= \$21,360	Supervisory 175 hrs @ \$135= \$23,625		
		Staff 464 hrs @ \$94 = \$43,616	Staff 200 hrs @ \$72= \$14,400	Staff 175 hrs @ \$120= \$21,000		
			Other 40 hrs @ \$54= \$ 2,180	Clerical 10 hrs @ \$95= \$ 950		
				Out of Pocket \$ 7,000		
		<b>705 hrs \$80,303</b>	<b>700 hrs \$74,100</b>	<b>450 hrs \$71,325</b>		

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ADDRESS	Southfield, MI		Troy, MI		Milwaukee, WI	
<b>2013</b>	Partners	23 hrs @ \$209 = \$ 4,807	Partners	70 hrs @ \$197 = \$13,790	Partners	30 hrs @ \$270= \$ 8,100
	Managers	63 hrs @ \$186 = \$11,718	Managers	150 hrs @ \$154 = \$23,100	Managers	60 hrs @ \$185= \$11,100
	Supervisory	155 hrs @ \$137 = \$21,235	Supervisory	240 hrs @ \$91 = \$21,840	Supervisory	175 hrs @ \$140= \$24,500
	Staff	464 hrs @ \$97 = \$45,008	Staff	200 hrs @ \$73 = \$14,600	Staff	175 hrs @ \$125= \$21,875
			Other	40 hrs @ \$57 = \$ 2,270	Clerical	10 hrs @ \$100= \$ 1,000
					Out of Pocket	\$ 7,000
		<b>705 hrs \$82,768</b>	<b>Total</b>	<b>700 hrs \$75,600</b>	<b>Total</b>	<b>450 hrs \$73,575</b>
<b>2014</b>	Partners	23 hrs @ \$215 = \$ 4,945	Partners	70 hrs @ \$199= \$13,965	Partners	30 hrs @ \$275= \$ 8,250
	Managers	63 hrs @ \$192 = \$12,096	Managers	150 hrs @ \$157= \$23,550	Managers	60 hrs @ \$190= \$11,400
	Supervisory	155 hrs @ \$141 = \$21,855	Supervisory	240 hrs @ \$93= \$22,320	Supervisory	175 hrs @ \$145= \$25,375
	Staff	464 hrs @ \$100 = \$46,400	Staff	200 hrs @ \$74= \$14,900	Staff	175 hrs @ \$130= \$22,750
			Other	40 hrs @ \$59= \$ 2,365	Clerical	10 hrs @ \$105= \$ 1,050
					Out of Pocket	\$ 7,000
		<b>705 hrs \$85,296</b>	<b>Total</b>	<b>700 hrs \$77,100</b>	<b>Total</b>	<b>450 hrs \$75,825</b>
<b>Five-Year Total</b>		<b>3525 hrs \$404,043</b>		<b>3500 hrs \$370,500</b>		<b>2250 hrs \$356,625</b>
<b>Average Hourly Rate</b>		<b>\$114.62</b>		<b>\$105.86</b>		<b>\$158.50</b>









REQUEST FOR PROPOSALS FOR PROFESSIONAL FINANCIAL AND COMPLIANCE AUDITING SERVICES RFP-RH-10-032

PROPOSALS TABULATION

NAME	Plante & Moran, PLLC		Rehman Robson		Baker Tilly Virchow Krause, LLP	
ADDRESS	Southfield, MI		Troy, MI		Milwaukee, WI	
<b>2013</b>	Partners	5 hrs @ \$209 = \$1,045	Partners	10 hrs @ \$185= \$ 1,850	Partners	3 hrs @ \$270= \$ 810
	Managers	12 hrs @ \$186 = \$2,232	Managers	15 hrs @ \$145= \$ 2,175	Managers	6 hrs @ \$185= \$ 1,110
	Supervisory	27 hrs @ \$137 = \$3,699	Supervisory	30 hrs @ \$85= \$ 2,550	Supervisory	30 hrs @ \$140= \$ 4,200
	Staff	23 hrs @ \$97 = \$2,231	Staff	20 hrs @ \$70= \$ 1,400	Staff	30 hrs @ \$125= \$ 3,750
			Other	5 hrs @ \$50= \$ 250	Clerical	2 hrs @ \$100= \$ 200
					Out of Pocket	\$ 500
		<b>67 hrs \$9,307</b>	<b>Total</b>	<b>80 hrs \$ 8,225</b>	<b>Total</b>	<b>71 hrs \$10,570</b>
<b>2014</b>	Partners	5 hrs @ \$215 = \$1,075	Partners	10 hrs @ \$185= \$ 1,850	Partners	3 hrs @ \$275= \$ 825
	Managers	12 hrs @ \$192 = \$2,304	Managers	15 hrs @ \$145= \$ 2,175	Managers	6 hrs @ \$190= \$ 1,140
	Supervisory	27 hrs @ \$168 = \$3,807	Supervisory	30 hrs @ \$85= \$ 2,550	Supervisory	30 hrs @ \$145= \$ 4,350
	Staff	23 hrs @ \$100 = \$2,300	Staff	20 hrs @ \$70= \$ 1,400	Staff	30 hrs @ \$130= \$ 3,900
			Other	5 hrs @ \$50= \$ 250	Clerical	2 hrs @ \$105= \$ 210
					Out of Pocket	\$ 500
		<b>67 hrs \$9,486</b>	<b>Total</b>	<b>80 hrs \$ 8,225</b>	<b>Total</b>	<b>71 hrs \$10,925</b>
<b>Five-Year Total</b>		<b>355 hrs \$45,079</b>		<b>400 hrs \$41,125</b>		<b>355 hrs \$51,075</b>
<b>Average Hourly Rate</b>		<b>\$134.56</b>		<b>\$102.81</b>		<b>\$143.87</b>
<b>FIVE YEARS</b>						
<b>Rochester Hills</b>		<b>3525 hrs \$404,043</b>		<b>3500 hrs \$370,500</b>		<b>2250 hrs \$356,625</b>
<b>OPC</b>		<b>75 hrs \$10,329</b>		<b>100 hrs \$10,050</b>		<b>140 hrs \$21,450</b>
<b>RARA</b>		<b>335 hrs \$45,079</b>		<b>400 hrs \$41,125</b>		<b>355 hrs \$51,075</b>
<b>TOTAL</b>		<b>3935 hrs \$459,451</b>		<b>4000 hrs \$421,675</b>		<b>2745 hrs \$429,150</b>
<b>Average Hourly Rate</b>		<b>\$116.76</b>		<b>\$105.42</b>		<b>\$156.34</b>
<b>Exceptions</b>						Fees based on audit of one major Federal program

PROPOSALS TABULATION

NAME	Abraham & Gaffney, P.C.	Andrews Hooper & Pavlik P.L.C.	Martin, Arrington, Desai & Meyers, PC
ADDRESS	St Johns, MI/Rochester Hills, MI/E Lansing, MI	Auburn Hills, MI	Bingham Farms
Years in Business	19 years	17 years	35 years
Licensed to Practice in State of Michigan	Yes	Yes	
Historical Narrative	Main audit partner has 27 yrs of exp provding prof financial & compliance auditing services & has concentrated 100% on govt and nonprofit orgs. Formed in 1991; grown from 10 audit clients to over 200 current audit clients.	Founded in 1993 by 3 partners in Saginaw & Lansing offices of Ernest & Young with team of 26. Broadened footprint w/ offices in AH and Bay City. In Jan 2003 added Grand Rapid and 2009 Midland. Today team of 200 w/ full suite of prof services to clients throughout Mich & beyond. Three affiliated companies: AHP Benefits LLC, AHP Consulting LLC and AHP Financial Services Inc.	35 years of experience providing financial and compliance audits and performing other audit services for private and public sector entities
Public Sector Clients	Have served 150 govt organizations. City of Ferndale City of Ann Arbor City of St Clair Sanilac County Taylor School District Ionia County Shiawassee County Bruce Township Lansing Charter Township	Novi, Central Michigan University, Saginaw Valley State University, Oakland University, Michigan Unemployment, Beaverton, Gladwin, Gladwin County and Clare	City of Ecorse 7/08 - 10/09 Pontiac Housing Commission 8/09-current Detroit Public Schools 08/08-12/08
Municipal Clients	St. Johns, DeWitt, Portland, Corunna, Ionia, Laingsburg, Montrose, Fenton, St. Clair, Albion, Linden, Ann Arbor, Mason, Pleasant Ridge, Douglas, Ferndale, Springfield	20 municipal clients	Firm performs financial and compliance audits for 3 public housing agencies

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NAME	Abraham & Gaffney, P.C.	Andrews Hooper & Pavlik P.L.C.	Martin, Arrington, Desai & Meyers, PC
ADDRESS	St Johns, MI/Rochester Hills, MI/E Lansing, MI	Auburn Hills, MI	Bingham Farms
Public Sector References Served within the last 3 years	City of Ferndale 1 year City of Ann Arbor 3 years St. Clair 2 years Sanilac County 7 years Taylor School District 4 years	Michigan Unemployment - 2004 to present Oakland University - 1994-2003; 2007 to present City of Clare - Over 10 years City of Beaverton - Over 10 years Gladwin County - Over 10 years	City of Ecorse-performed financial & compliance audit agreed upon procedures Det Pub Schools, financial & compliance audit Highland Park Housing Commission- financial stmt & Compliance audit Pontiac Housing Commission-financial stmt & compliance audit
Full Time Employees	29 employees	Over 100 employees	12 employees
Part Time Employees	4 employees	Typically few admin professionals & interns	6 employees
CPA's	14 CPA's	Approximately 60 CPA's	8 CPS's
Employess in Govt Section	18 employees	Essentially all employees work on govt engagements	7 employees
Resources	Staff works 100% in govt and nonprofit environment. Work on numerous types of govt organizations as counties, cities, villages, schools, townships, special purpose govts and understand the operations of these other govts.	Hitchcock, CPA, Partners, AH, Engagement Executive Moore, CPA, Partner, AHP Saginaw, Independent Review Partner - 20 years Gwizdala, CPA,. Sr Mgr, AHP Midland, Engagement Sr Mgr, over 10 years Jiles, CPA, Mgr, AHP Aub Hills, Engagement Mgr 8 years Soule, CPA,CFE-Sr Acct, AH, Engagemt Senior-4 yrs	Marin, Sr. Partner, US Dept Education CPA in MI, Appts & Boards Meyers, Audit Partner, CPA, Govt & Retirement 23 yrs experience w/ firm Gallaher, Federal Accting/Audit Director, 20 yrs w/ firm, US Dept Interior; National Park Service
Experience submitting Comprehensive Annual Financial Reports to GFOA	Assisted many clients with preparation of CAFR financial statms for submission to GFOA for the certificate. Review principal was City Treasurer for St. Johns and received GFOA certificate.	AHP personnel have assisted various entities in meeting the disclosure requiremetns in order to receive the Cert of Achievement & meeting reporting requirements	No

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Management of municipal auditors/consultant	Audit staff is supervised by a senior auditor or manager and in some cases directly supervised by a principal to assure the quality of the audit work. Managers and principals spend considerable time in the field to assure the quality of the audit work. All final work product is further reviewed by an independent principal to assure quality.	Five levels of professional staff including Partners, Senior Mgrs, Managers, Seniors and Staff	Each auditor/consultant is required to attend govt CPE classes annually
Current w/ laws, standards, pronouncements	Subscribes to many services and publications (PPC, GASB Stmtns, GAQC website, State of Michigan Audit Guides, etc) to keep up to date on upcoming changes in accting and other standards related to govt orgs. Info is disseminated to audit staff	Professional staff attends various trainings and firm subscribes to several industry publications	Journal of Accountancy Emails on current topics from AICPA
Participation in municipal finance organizations	Michigan Committee on Govt Accounting and Auditing. Attend, presenters and/or exhibitors at other municipal finance organizations as Mich Twp Assn, MML, Mich School Bus Officials and County Treasurer's Assn	Several members of professional staff participate in the Michigan Govt Finance Officers Assn. Stay current on govt auditing requirements through participation in the Govt Audit Quality Center	Association of Govt Accountants
Requirements for physical work conditions	Accommodate up to 4 audit staff, access to power & internet; read-only access to accting system and data - terminal set up in auditors' room; may work beyond normal office hours	Workspace for up to 5 individuals, wired internet connection	Access to internet and electrical outlets for at least 4 individuals
Contract	Engagement Letter	Engagement Letter	Engagement letter
Billing Procedures	Monthly progress billings	Progress billings as work is completed and a final bill upon completion and delivery of final reports	Invoices submitted semi-monthly













