

**Eaton County Road Commission
Independent Auditing Services
Proposal Summary**

Firm	FY 2015			FY 2016			FY 2017			Three-year Total - FS Audit Only
	Financial Statement Audit	Single Audit*	Performance Audit*	Financial Statement Audit	Single Audit*	Performance Audit*	Financial Statement Audit	Single Audit*	Performance Audit*	
Abraham & Gaffney, P.C. East Lansing, MI	15,900	3,000	2,500	16,900	3,000	2,500	17,900	3,000	2,500	50,700
Andrews Hooper & Pavlik, PLC Okemos, MI	7,750	4,500	No Quote	7,950	4,600	No Quote	8,150	4,700	No Quote	23,850
Rehmann Grand Rapids, MI	10,000	3,000	-	10,400	3,200	750	10,800	3,400	850	31,200
Stewart, Beauvais & Whipple, PC Port Huron, MI	10,250	4,500	No Quote	10,750	4,500	No Quote	11,250	4,500	No Quote	32,250

*Single and Performance Audits are if needed and are not expected for the fiscal years ending 9/30/15, 9/30/16 or 9/30/17