



## City of Hartford \* County of Van Buren \* State of Michigan

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**TO:** Mayor Hall and the Hartford Commission

**FROM:** Nicol S. Pulluam, City Manager 

**DATE:** July 28, 2025

**RE: APPROVAL OF 3-YEAR AUDIT ENGAGEMENT CONTRACT**

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**ITEM BEFORE THE COMMISSION:**

The item before the Commission is to approve a three-year contract with Lauterbach Amen, LLP to conduct the city's audit, effective June 30, 2025.

**DISCUSSION:**

The audit plays a crucial role in ensuring the financial health and transparency of our city. Hungerford has been completing the city's year-end audit for several years. The audit consists of financial statements, a single audit of the governmental activities for the major fund, and aggregate information for the remaining funds. The objective of the audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and issue an auditor's report that includes their opinions about whether the financial statements are fairly presented, in all material respects, in conformity with accounting principles and report on the fairness of the supplementary information.

The city issued a second Request for Proposal (RFP) to several auditing firms, and we received three proposals from Kruggel Lawton, Maner Costerisan, and Lauterbach & Amen, LLP. The city manager evaluated each firm, and the scoring and cost details are provided below.

AUDIT CO.	BID SCORE	YEAR 1	YEAR 2	YEAR 3
Lauterbach & Amen	85	\$27,500	\$28,500	\$29,600
Kruggel Lawton	72	\$34,000	\$35,250	\$36,500
Maner Costerisan	76	\$44,000	\$46,500	\$49,000

**RECOMMENDATION:**

The Hartford City Commission approves a three-year contract for \$85,600 for Lauterback & Amen LLC to conduct the city's audit, as well as grants the city manager the authority to execute the contract.