

APPENDIX B - Cost comparison of City audits from 2012 RFP to new 2017 Proposal

<u>Audit Item</u>	<u>RFP</u>		<u>Additions</u>	<u>KPMG</u>	<u>\$ Difference</u>	<u>%</u>
	<u>(2012-2016)</u>	<u>Base</u>				
	<u>C-12-12-11</u>	<u>2017</u>	<u>(\$)</u>	<u>2017</u>	<u>from</u>	<u>increase</u>
					<u>base</u>	<u>from base</u>
City of Hamilton Consolidated Operations	\$81,300	\$81,300		\$87,340	\$6,040	7.43%
Hamilton Public Library	6,600	6,600		7,090	490	7.42%
HECFI	8,500	-		-	-	-
Hamilton Performing Arts Fdn	1,300	-		-	-	-
CityHousing Hamilton	14,800	14,800		15,900	1,100	7.43%
Tourism Hamilton Inc.	4,400	-		-	-	-
City of Hamilton Homes for the Aged Trust Funds	500	500		540	40	8.00%
City of Hamilton Trust Funds (Cemeteries, Libraries & General)	1,000	1,000		1,070	70	7.00%
Hamilton Wentworth Retirement Fund (HWMF) Pension Plan	6,600	6,600		7,090	490	7.42%
Hamilton Municipal Retirement Fund (HWMF) Pension Plan	6,400	6,400		6,870	470	7.34%
Hamilton Street Railway Employees (HSR) Pension Plan	6,400	6,400		6,870	470	7.34%
Ancaster Business Improvement Area	2,100	2,100		2,260	160	7.62%
Barton Village Business Improvement Area	1,900	1,900		2,040	140	7.37%
Concession Street Business Improvement Area	1,900	1,900		2,040	140	7.37%
Downtown Hamilton Business Improvement Area	2,100	2,100		2,260	160	7.62%
Downtown Stoney Creek Business Improvement Area	1,900	1,900		2,040	140	7.37%
Dundas Business Improvement Area	2,700	2,700		2,900	200	7.41%
International Village Business Improvement Area	2,900	2,900		3,110	210	7.24%
King Street West Business Improvement Area	1,600	1,600		1,720	120	7.50%
Locke Street Business Improvement Area	1,900	1,900		2,040	140	7.37%
Main Street West Business Improvement Area	-	-	2,900	3,030	130	4.48%
Ottawa Street Business Improvement Area	1,900	1,900		2,040	140	7.37%
Waterdown Business Improvement Area	1,900	1,900		2,040	140	7.37%
Westdale Business Improvement Area	1,900	1,900		2,040	140	7.37%
Ministry of the Attorney General - Provincial Offences Act	3,500	3,500		3,760	260	7.43%
Ministry of Health LTC - Homes for Aged - Macassa Lodge	1,800	1,800		1,930	130	7.22%
Ministry of Health LTC - Homes for Aged - Wentworth Lodge	1,800	1,800		1,930	130	7.22%
Ministry of Health - Adult Day Program	1,500	1,500		1,610	110	7.33%
Ministry of Health - General Programs (Dec 31st year end)	3,900	3,900		4,190	290	7.44%
Ministry of Health Asthma Program	1,500	-		-	-	-
Ministry of Health - Healthy Babies Healthy Children Programs	1,500	1,500		1,610	110	7.33%
Ministry of Health - Community Mental Health Programs	1,500	1,500		1,610	110	7.33%
Ministry of Health - Anonymous Testing Programs	1,500	1,500		1,610	110	7.33%
Ministry of Health - IDU Outreach Program	1,200	1,200		1,290	90	7.50%
Ministry of Child & Youth Services- Young Offenders Assessment	1,500	1,500		1,610	110	7.33%
Ministry of Child & Youth Services- Choices & Changes Program	1,700	1,700		1,830	130	7.65%
Ministry of Community & Social Services - Child & Adolescent Services	1,500	1,500		1,610	110	7.33%
Ministry of Community and Social Services Child Care	1,500	-		-	-	-
Ministry of Community and Social Services - Homelessness	1,500	-		-	-	-
Federal Government- Homelessness Partnering Strategy	3,200	3,200		3,440	240	7.50%
Federal Government - Gas Tax	3,700	-		-	-	-
Mohawk 4Ice Centre	3,100	3,100		3,330	230	7.42%
Hamilton International Airport Agreement - % rent computation	2,000	-		-	-	-
Hamilton International Airport Agreement- Compliance Audit	4,400	-		-	-	-
Canada Strategic Infrastructure Fund- Schedule of Expenditures	3,700	-		-	-	-
Canada Strategic Infrastructure Fund- Compliance Audit	2,900	-		-	-	-
Hamilton Renewable Power Inc.	3,200	3,200		3,440	240	7.50%
CANUSA Games (October 31st year end)	3,700	3,700		3,970	270	7.30%
Canadian Football Hall of Fame and Museum	3,700	-		-	-	-
Ministry of Tourism & Culture- Creative Communities Fund	1,500	-		-	-	-
Public Health Agency of Canada - Canada Prenatal Nutrition Program	-	-	2,000	2,000	-	-
Ministry of Education- Child Care Review	-	-	3,000	3,000	-	-
City of Hamilton Police Audit (\$10K 2015 & 2016) Removed	-	-	-	-	-	-
Hamilton Farmers Market- includes tax return \$1,500	-	-	8,900	8,900	-	-
Subtotal		\$ 184,400	\$ 16,800		\$ 13,800	\$ 215,000
TOTAL AUDIT FEES	\$ 225,000			\$ 215,000		7.48%

NOTES:

\$184,400 + \$16,800 + \$13,800 = \$215,000

\$13,800/\$184,400 = 7.48% increase on base for inflation

Net difference on contract -\$10,000/\$225,000 = -4.4%

Police audit added at \$10K for 2015 & 2016 removed for future yrs