	CLA	EXPERIS	MCHARD
Sec 1 – Background	Accounting/Auditing focused	RAS, Tax, Fin/Accting	Forensic accounting firm. Comprehensive fraud investigation focus.
Sec 2 – Qualifications & Experience	No References or Clients Served in TX.	Audits and data analysis. Texas and other references listed.	References in NM, AZ, and DC. Small firm. Interview-based methodology. People focused. Culture, tone at the top.
Sec 3 – Staff Qualifications	CPA, CFE and other. Staff throughout US.	CPA, CFE and other mentioned. Staff in TX. Staff listed have accting focus. ACFE not listed for staff in proposal.	Staff located in NM and CA. Comprehensive fraud backgrounds. ACFE faculty. Presenters and authors for ACFE.
Sec 4 – Engagement	Well discussed and defined. Forensic Accting, Data Analysis. ACFE processes mentioned. Data Analytics.	Not discussed at length. Hourly engagement table.	Interview-based with interview results and forensic data activities. Days of fieldwork. Estimated timelines identified.
Sec 5 – Costs	Hourly Fee Approach.	Hourly Fee Approach. Lowest cost proposal.	Fixed fee table presented with each engagement listed. Options and hourly rates listed.
Comments	Data analysis approach throughout process. Hourly fee pricing.	Less information presented.	Focused on fraud issues. Interview-based.
Score:			
Qualifications-60	48	48	60
Cost-40	32	36	32
Total	80	84	92