



1695 Emsdale Road  
P. O. Box 70  
Emsdale, ON  
P0A 1J0

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# Request for Proposal 2024-011

## External Audit Services

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Proposal Closing: Wednesday, July 31, 2024 at 12:00 p.m.

Sealed Proposals clearly marked RFP 2024-011 External Audit Services will be received at the Township Office to the Attention of :

Kim Seguin, Treasurer  
The Corporation of the Township of Perry  
Box 70, 1695 Emsdale Road  
Emsdale, ON P0A 1J0

Lowest or any Proposal not necessarily accepted  
Faxed or emailed Proposals will not be accepted

## 1. Purpose of Request for Proposal

The Township of Perry (the Township) is inviting proposals from qualified accounting firms (the Proponent) to provide External Audit Services. All proposals are subject to the terms and conditions of this Request for Proposal, the accompanying specifications, and all other contract provisions or data that is incorporated.

This is not a call for tender but a request for proposals (RFP) to identify a preferred Proponent and to initiate negotiations which, if mutually satisfactory, would lead to a one (1) year contract for the supply of External Audit Services for the fiscal year ending December 31, 2024. At the end of this term, consideration would be given to extending the appointment to a further four (4) year term.

## 2. Information and Instructions

### 2.1 Background Information

The Township of Perry is a single-tier municipality located in the District of Parry Sound. It is a rural community with a permanent population of 2,650 as per the 2021 Census. Local government services are administered from the municipal office, located at 1695 Emsdale Road, Emsdale, Ontario.

The Township is governed by a Mayor and four Councillors. Residents are provided all standard municipal services, with the exception of water and sewer services. The Township owns and administers two cemeteries for which Trust Accounts are in place with the Public Guardian and Trustee. There is no requirement for audit statements for the Trust Accounts and Management will provide the annual Financial Statements.

The Perry Township Public Library is a fully consolidated Board of the Township of Perry.

The Township of Perry is also the administrating municipality for the Kearney-Perry Joint Waste Management Committee, which is a proportionally consolidated joint committee. The audited financial statements are the responsibility of the Township of Perry.

Further information regarding the Township of Perry can be found by viewing our website at [www.townshipofperry.ca](http://www.townshipofperry.ca) or by contacting Kim Seguin, Treasurer by email [kim.seguin@townshipofperry.ca](mailto:kim.seguin@townshipofperry.ca).

## **2.2 Submission of Proposals**

Proposals shall be submitted in the form and format specified in Section 4 and shall include a completed Form of Proposal attached as Appendix A to this document. A designated signing officer authorized to bind the Proponent to the provisions of their Proposal must sign the Form of Proposal. Any addenda issued by the Township of Perry in accordance with Section 2.5 must be acknowledged by the Proponent on the Form of Proposal.

Sealed proposals must be received by the Corporation of the Township of Perry, 1695 Emsdale Road, PO Box 70, Emsdale, ON, P0A 1J0 on or before 12:00pm, Local Time on Wednesday, July 31, 2024. The envelope must be sealed and clearly marked "Request for Proposal – RFP 2024-011 External Audit Services".

It is the responsibility of the Proponent to ensure that the Township receives its Proposal prior to the submission deadline, in accordance with the submission process outlined above. Proposals received after the submission deadline will not be considered.

## **2.3 Lead Contact**

The Township of Perry has endeavoured to provide complete and correct information necessary for Proponents to properly assess and determine the scope and complexity of work prior to submitting a Proposal.

Proponents are solely responsible for determining if more information is required or if anything contained in this document appears incorrect or incomplete, and for contacting the Lead Contact identified below if they have any questions whatsoever prior to the closing date.

Information obtained from any source other than the Lead Contact is not official and may be inaccurate. The Township will not be responsible for any verbal statement, instruction, or representations.

All inquiries for this RFP must be directed by email to:

Kim Seguin, Treasurer  
[kim.seguin@townshipofperry.ca](mailto:kim.seguin@townshipofperry.ca)

A Proponent may be disqualified if, during the period between the issuance of this Request for Proposal and the date of notification of the award, they contact any individual who is involved in this RFP process and who is not the Lead Contact. This is to ensure that all Proponents receive the same information and are treated equitably.

## **2.4 Required Review and Clarification**

It is the responsibility of each Proponent to carefully review this RFP. Questions concerning clarification of the contents of this document must be received by the Lead Contact by no later than 4:00 PM local time on Wednesday, July 17, 2024. This is to allow time for the issuance of any necessary addenda.

In submitting a Proposal, the Proponent acknowledges that they have read, completely understand, and accept the terms and conditions of the RFP in full. The Township of Perry is not responsible for any misunderstanding of the RFP.

## **2.5 Amendments to the RFP**

The Township may issue addenda to clarify and/or modify certain aspects of the RFP prior to the submission deadline. Addenda shall be posted by 4:00 PM on Monday, July 22, 2024 to [www.townshipofperry.ca](http://www.townshipofperry.ca) and shall be available in hard copy format at the municipal office upon request.

## **2.6 Opening of Proposals**

The Township will open bids publicly beginning at 12:30 p.m. on Wednesday, July 31, 2024, at the Municipal Office located at 1695 Emsdale Road, Emsdale, ON.

Following this, proposals will be evaluated, and a recommendation brought to Council at the August 21, 2024 regular meeting.

## **2.7 Rights of the Township of Perry**

The Township of Perry reserves the right to:

- a) Make public the names of any or all Proponents and their quoted fees
- b) Verify with the Proponent or with a third party any information set out in their Proposal
- c) Disqualify any Proponent whose Proposal contains misrepresentations, any other inaccurate or misleading information, or any qualifications
- d) Disqualify any Proponent who has engaged in conduct prohibited by this RFP
- e) Make changes, including substantial changes, to this RFP provided that those changes are issued by way of addenda in the manner set out in this RFP
- f) Select a Proponent other than the Proponent whose Proposal reflects the lowest cost to the Township
- g) Cancel this RFP process at any stage
- h) Cancel this RFP process at any stage and issue a new RFP for the same or similar deliverables
- i) Accept or reject any or all Proposals in whole or in part

- j) Discuss with any Proponent different or additional terms to those contemplated in this RFP or in any Proponent's Proposal
- k) If a single Proposal is received, reject the Proposal of the sole Proponent and cancel this RFP process or enter into direct negotiations with the sole Proponent
- l) Enter into negotiations with the selected Proponent to obtain cost savings, additional services, or any other matter

These reserved rights are in addition to any other expressed rights or any other rights which may be implied in the circumstances.

## **2.8 Not Responsible for Costs**

The Township shall not pay any costs associated with the preparation, submission, or presentation of the Proponent's Proposal. The Township shall not be liable for any expenses, costs, or losses suffered by the Proponent or any third party resulting from the Township exercising any expressed or implied rights under this RFP.

## **2.9 Proposal Expiry Date**

Proponents hereby acknowledge that their Proposals shall be irrevocable for a period of 90 days after the submission deadline. Extensions to this period may be granted with the mutual agreement of the Township of Perry and the successful Proponent and may be initiated by either party.

## **2.10 Confidentiality and Ownership**

Any information provided to the Proponent by the Township before, during, or after the RFP is completed shall be treated as confidential and shall not be used or communicated by the Proponent or any third party in any way unless otherwise identified or permitted by the Township of Perry or under Federal/Provincial legislation. Information, reports, documentation, plans, etc. that are produced by the successful Proponent in response to this RFP shall become the exclusive property of the Township of Perry. However, intellectual property such as specific tolls, templates, and processes that the Proponent provides as part of the deliverables remains the property of the Proponent if so requested.

## **2.11 Freedom of Information**

Any personal information required in the Proposal is received under the authority of the Township of Perry. This information shall be an integral component of the submission. All written Proposals received by the Township become a public record. Once a Proposal is received by the Township and the contract has been awarded, all information contained in the Proposals may be available to the public, including personal information. Questions about the

collection of personal information and the Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990, as amended may be directed to the Lead Contact.

**2.12 Municipal Information Waiver**

All information contained in this document and any potential subsequent addenda, with respect to operations, qualities, values, description of properties, losses, etc., are reasonably and realistically accurate to the best of the Township's knowledge. However, accuracy is not guaranteed by the Township.

**2.13 Indemnification**

The successful Proponent must agree to keep the Township indemnified against any and all claims, actions, or demands that may be brought, made, or arise in respect of anything done or omitted to be done by the successful Proponent or its employees, who shall be and remain at all times and for all purposes the servants or employees of the successful Proponent, save and except to the extent that such claims, actions, or demands arise from or relate to the negligence, wrongful act, or omission of the Township or any of its officers or employees.

**2.14 Termination of Contract**

The Township reserves the right to immediately terminate a contract with the successful Proponent for sufficient cause, including but not limited to non-performance, late deliveries, inferior quality, and fee issues. Either party may terminate a contract by providing the other party with 30 calendar days' written notice including the reason for termination. In the event of such termination, the Proponent will be paid for services up to and including the date of termination.

**2.15 Legal Proceedings with the Township**

No Proposal will be accepted from any Proponent which has a claim or has instituted a legal proceeding against the Township, or against whom the Township has a claim or instituted a legal proceeding with respect to any previous contract, bid submission, or business transaction.

**2.16 Request to Withdraw a Submitted Proposal**

Requests for the withdrawal of a Proposal shall be allowed if the request is made prior to the closing date and time. Requests shall be directed to the Lead Contact by letter or email, by an Authorized Agent of the company, with a signed withdrawal request confirming the details. Telephone requests will not be considered. The withdrawal of a Proposal does not disqualify a Proponent from submitting another Proposal on the same RFP.

**2.17 Adjustment to a Proposal**

Adjustments by telephone, fax, email, or letter to a submitted Proposal will not be considered. A Proponent desiring to made adjustments to a Proposal shall withdraw the Proposal and/or supersede it with a later Proposal submission prior to the specified closing date and time.

**2.18 Proposal Returned Unopened**

A Proposal received after the closing date and time shall be noted and returned unopened to the Proponent. If a late Proposal is received without a return address on the envelope, it shall be opened to obtain the address and then returned. The covering letter will advise why the submission was not returned unopened.

**2.19 Submission of More Than One Proposal**

If two (2) or more Proposals are received from the same Proponent for the same RFP, the Proposal with the latest time and date received shall be considered the intended Proposal.

**2.20 Additional Requirements**

- a) The use of qualified sub-contractors by the Proponent to perform specific duties while under contract is permitted only if the Proponent declares such use in the Proposal or if the successful Proponent receives written approval from the Township.
- b) The successful Proponent shall, throughout the term of the contract, obtain and maintain in force a General Liability Insurance and/or Professional Liability Insurance coverage of not less than \$2,000,000 per occurrence inclusive, to indemnify and hold harmless the Township against any liability which may arise from the successful Proponent's activities under this contract. The successful Proponent must provide a certificate of insurance within 30 days of awarding the contract.
- c) The successful Proponent shall ensure that all services and products provided in respect to this proposal are done so in accordance with and under the authorization of all applicable authorities, municipal, provincial, and/or federal legislation, including but not limited to WSIB and all applicable responsibilities under the Occupational Health and Safety Act.

**2.21 Proposed Timeline**

The timeline set out below is the Township’s best estimate of the schedule that will be followed. It is intended to be for guidance purposes only.

RFP Issue Date	June 27,2024
Deadline for submission of questions (see Section 2.4)	July 17, 2024, 4:00 p.m.
Deadline for addenda to be posted on the Township website (see Section 2.5)	July 22, 2024, 4:00 p.m.
Submission Deadline	July 31, 2024, 12:00 p.m.
Recommendation taken to Council	August 21, 2024
Notification of Award	Within ten (10) calendar days following Council decision

**3. General Scope of Work**

Working with the Township of Perry’s Treasurer and Senior Management team, the Proponent will provide External Audit services for the fiscal year ending December 31, 2024. The audit shall meet all legislative requirements as necessary for a municipal audit.

The audit shall include the examination, analysis, and documentation of the operating systems, control programs and procedures, and financial records of the Township to the degree necessary to express an audit opinion on:

1. the consolidated financial statements of the Township of Perry;
2. the financial statements of the Kearney-Perry Joint Waste Management Committee.

A separate audit opinion is **not required** for the Perry Township Public Library or the Township of Perry Cemetery Trust Funds..

The Proponent will be provided with a complete, organized set of year-end working papers at the commencement of the audit, tailored to the specific requests of the Proponent.

The Proponent will be provided with the draft financial statements of the Township and the Kearney-Perry Joint Waste Management Committee after the audit procedures have been completed and any required adjustments made. The Proponent will be required to present their audit opinion and the financial statements to Council.



### **3.1 Mandatory Requirements**

The Proponent must:

- a) Be an auditor licensed to perform audits in the Province of Ontario under the *Public Accounting Act, 2004* and as outlined in Section 296 of the *Municipal Act, 2001, as amended*
- b) Have proven experience in auditing a Township of similar size and scope within the last three years
- c) Have well-developed professional auditing techniques, as well as systems of control and review for audit work performed
- d) Have substantial expertise, resources, and support service available to perform the audits consistently from year-to-year, in an expeditious manner and within the required timelines
- e) Demonstrate an understanding of legislation relevant to the local government environment
- f) Have sufficient staffing, facilities, financial resources, and expertise to address the scope of the audit services
- g) Assign lead staff to the audit which hold a valid accounting designation and have previous experience in performing a municipal audit engagement

### **3.2 Qualified Statements**

The Proponent shall immediately, upon discovery of information or conditions which would otherwise lead to the inclusion of a qualified opinion with respect to the Township's financial statements, inform and fully discuss such matters with the Treasurer. In addition, the Proponent shall, as far as possible, allow a reasonable period of time for the Treasurer to make an investigation and take such corrective action as to avoid the inclusion of such qualification.

### **3.3 Meetings and Subsequent Assistance**

The Proponent shall attend such meetings as are called to discuss their work and reports and shall provide such information as requested which will enhance the understanding of members of Council concerning matters pertaining to the annual financial statements.

The Proponent shall firstly supply the Treasurer with a copy of the audit report for their review. The Proponent shall be responsible for presenting their audit findings and the financial statements to Council.

### **3.4 Management Letter**

No later than sixty (60) days following the completion of the annual statements, the Proponent shall prepare and deliver to the Treasurer draft letters conveying their concerns relative to the internal accounting, operating controls, and/or other matters of material importance with respect to the Township's operations which may have been discovered in the course of the audit.

The Proponent shall also provide recommendations as to such corrective actions as may be required and be prepared to provide advice and assistance with regards to implementation if requested.

### **3.5 Special Services**

From time to time, the Proponent may be called upon to give professional advice and provide additional assistance as requested by the Treasurer or designate on non-routine accounting matters.

### **3.6 Confidentiality**

The successful Proponent shall not at any time before, during, or after the completion of the engagement disclose any confidential information. No such information shall be used by the Proponent on any other project without the prior written consent of the Township's CAO or Treasurer.

## **4. Submission Requirements**

Proponents are asked to submit a proposal which contains all of the information detailed below.

### **4.1 Format**

For the Township of Perry to evaluate proposals fairly and consistently, Proponents should follow the format set out herein and provide all of the information as requested. Failure to provide all required information as detailed in this RFP may result in the Proponent being disqualified or scoring poorly in the evaluation. Proponents are encouraged to provide any additional information not specifically outlined in this RFP that they believe would be of value in evaluating their Proposal.

### **4.2 Professional and Corporate Information**

Proposals must include information of a general nature on the current staffing and projects of the firm. This should also incorporate contact information for the Proponent and a general description of the corporate practice. For comparative

purposes, Proponents are requested to describe their experience and resources as it relates to the scope of work, and specifically pertaining to municipalities similar in nature to the Township of Perry. Indicate the local office which will be assigned to the audit and provide the number of people (by level) located in that office.

In addition, Proposals must include information with respect to the partner(s), manager(s), and any other key staff who would be assigned to perform the municipal audit. This information should include:

- Name and credentials
- Training, experience, and any professional designations held
- Position in the firm
- Proposed relationship to the Township and role in the External Audits

#### **4.3 Conflict of Interest**

The Proposal must include a discussion of the Proponent's perception of "conflict of interest". Proponents are required to disclose any activities or existing relationships which may be perceived as a conflict of interest, as well as any anticipation of future activities of the firm which may be perceived to be linked to the Proponent's knowledge of the Township and describe how the Proponent would deal with such cases.

#### **4.4 Fee Structure**

Proposals shall include a quotation of the fees to be charged. Fees relating to the Kearney-Perry Joint Waste Management Committee must be identified separately. Any out of pocket and travel or accommodation expenses are to be part of the quoted fee. All fees should exclude applicable taxes.

The fee quotations should show an estimate of the number of hours involved, and a breakdown showing any amounts included for disbursements and travel costs. A proposed schedule of billing dates must also be included.

#### **4.5 Project Work Plan**

Proposals shall include a description of the Proponent's proposed approach and methodology in audit engagements. This section shall include the organization of the audit team, approximate percentage of time spent on the audit by each team member, and a description of the firm's quality control program. Proponents should describe the type of audit program used, use of statistical sampling, and use of computer assisted audit techniques. The Proponent must also describe whether the audit is to be performed remotely, on-site, or a combination thereof.

#### **4.6 Project Schedule**

Proposals shall include a tentative schedule, including key dates and a deadline by which the Management Letter will be provided to Council. It is expected that the Proponent will meet with the Treasurer (or delegate) by October 30<sup>th</sup> to discuss and agree upon a schedule, including all aspects of the completion of the audit, for the current fiscal year.

#### **4.7 Advisory/Supplementary Services**

Information should be provided with respect to any advisory services which may be available to the Township free of charge. These may include staff assistance and/or publications relating to the economy, income tax, payroll, commodity and excise taxes, employee benefits plan management, PSAB accounting, asset management, etc.

#### **4.8 References**

A list of current municipal External Audit clients shall be included in the Proposal, as well as a list of three (3) references including contact names, email addresses, and phone numbers. The Township may contact any or all of the references provided in its evaluation of the Proposal.

### **5. Evaluation Criteria**

As part of the evaluation process, the Township may contact one or more Proponents to clarify or obtain more information about their Proposal or substantiate any details contained therein. Discussions will only be held with Proponents who have submitted a Proposal deemed reasonably acceptable for award.

The Township of Perry may make their award(s) on the basis of the Proposals, without seeking additional information and/or clarification. Therefore, each initial Proposal should reflect the best efforts of the Proponent and include all required documentation as set out in the RFP.

Top Proponents may be selected for an interview to discuss their Proposal, at the discretion of the evaluation committee. If such an interview is requested, the lead member(s) of the Proponent will be expected to participate.

An evaluation of each Proposal will be conducted using the criteria established below. The results of these evaluations will be used to make a recommendation to Council.

- a) A demonstration of a knowledge of municipal organizations and operations, and of the Township's specific needs with respect to this RFP
- b) A demonstration that the Proponent is able to provide the required services, including its experience and knowledge as it relates to the scope of work
- c) The quality of the approach, including proposed frameworks and methodologies
- d) The identification of any advantages or features uniquely proposed by the Proponent which have not been identified in the RFP document
- e) The reasonableness of the proposed audit timelines
- f) The completeness and reasonableness of the fees schedule
- g) The quality of the references provided

Scoring shall be based on the following:

Technical Firm Qualifications	15%
Firm experience in relation to municipal audits	15%
Personnel Technical Qualifications	15%
Audit Schedule	20%
References	15%
Proposed fees	20%
Total Score	100

## Schedule A: Form of Proposal

The Township of Perry is inviting proposals for External Audit Services.

I/We, the Undersigned, having examined this Request for Proposal, do hereby offer to enter into an agreement with the Township of Perry to provide services under the terms included in this RFP.

Firm Name: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Signature of Authorized Representative of Firm  
I have authority to bind the Firm.

\_\_\_\_\_  
Name of Witness (Please Print)

\_\_\_\_\_  
Name of Authorized Representative of Firm (Please Print)

\_\_\_\_\_  
Address of Witness (Please Print)

\_\_\_\_\_  
Title of Authorized Representative of Firm (Please Print)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

Receipt of any issued addenda shall be acknowledged by completing the section provided below.

Addenda received \_\_\_\_\_

**Label Sheet: Attach This Label Sheet to the Front of Your Tender Envelope/Package Submission**

**Tender**

**To be Returned to:**

**Township of Perry  
Attn: Kim Seguin Treasurer  
P.O. Box 70 1695 Emsdale Road  
Emsdale, ON, POA 1J0**

**RFP 2024-011  
External Audit Services**

**Tender Closing at: 12:00 p.m., Wednesday, July 31, 2024**

**Bidders' Name:** \_\_\_\_\_

**Address (including Postal Code):** \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

<p><b>For Township Use Only: Date and Time Received:</b></p>
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**Note:** This address label/sheet must be affixed to the front of your sealed Tender envelope or package submission. The Township of Perry will not be held responsible for envelopes or packages that are not labeled.