



Request for Proposal (RFP): Financial Auditing Services

April 2026- March 2029

GENERAL INFORMATION:

A. Purpose

This request for Proposal (RFP) is to contract for financial compliance audit, the completion of Year End Financial Statements, an Audit Findings Report, an Annual Reconciliation Review, an Annual Reconciliation Review Audit Report, and the preparation of a Charitable Information Return. This proposal will cover the Fiscal years ended March 31st of 2027, 2028 and 2029. The proposal includes options for two additional years.

B. Who May Respond

Only licensed Chartered Professional Accountants may respond to this RFP. Firms local to the Owen Sound area are preferred.

C. Bidder's Conference

There will be no bidding conference.

D. Instructions on Proposal Submission

1. Closing Submission Date: Proposals must be submitted no later than **4:00 p.m. on November 28, 2025.**
2. Inquiries: Inquiries concerning this RFP should be directed to: **Carolyn Laitinen, Executive Director**
3. Conditions of Proposal: All costs incurred in the preparation of a proposal responding to this RFP will be the responsibility of the Firm and will not be reimbursed by HCSS.



4. Instructions to Prospective Firms:

Your proposal should be addressed as follows:

Name:	Carolyn Laitinen
Title:	Executive Director
Entity:	Home and Community Support Services of Grey-Bruce (HCSS)
Address:	Unit G12- 1350 16 th St E, Owen Sound, ON N4K 6N7
Email:	claitinen@hcssgreybruce.com

5. Electronic Submissions: Proposals can be submitted electronically to the above email address, by the closing submission date noted above.

Late proposals will not be considered.

6. Right to Reject: HCSS reserves the right to reject all proposals received in response to this RFP. A contract for the accepted proposal will be based upon the factors described in this RFP.

7. Notification of Award:

- It is expected that a decision selecting the successful audit firm will be made within 6 weeks of the closing date for the receipt of proposals.
- Upon the conclusion of final negotiations with the successful audit firm, all firms submitting proposals in response to this Request for Proposal will be informed, in writing, of the name of the successful audit firm.
- It is expected that the contract shall be a three-year, fixed-price (per year) contract with options for two additional one-year periods.

E. Description of Entity and Records to Be Audited

HCSS is a nonprofit organization that provides services to seniors and adults over the age of 18 with a physical disability or cognitive impairment. HCSS is a registered Charity and as such is exempt from federal income tax. It is governed by a 6–12-member volunteer board of directors. Administrative offices and all records are located at Unit G-12 1350 16th St E, Owen Sound, Ontario, N4K 6N7. HCSS operates on an annual budget of 7.6 million comprised of SWLHIN funding, client fees and donations.



Records to be audited include but are not limited to:

Two bank accounts

Accounts Payable and Receivable in Great Plains software

Payroll records and reports are generated in house using Quadrant

Financial Reports for Internal and External Reporting Purposes

These include but are not limited to: Year End Financial Statements, Annual Reconciliation Report, and Charitable Tax Return.

Firms are encouraged to complete fact-finding, and or to work on-site as needed at the offices of HCSS as to have immediate access to the Accounting Team and others who may need to respond to questions.

F. Options

At the discretion of HCSS this audit contract can be extended for two additional one-year periods, with the total term possible at a maximum of five years. The cost for the option periods will be agreed upon by HCSS and the selected firm.

SPECIFICATION SCHEDULE:

A. Scope of a Financial and Compliance Audit

The purpose of this RFP is to obtain the services of a public accounting firm, whose principal offices are independent certified public accountants, certified or licensed by a regulatory of the Province of Ontario, or other political subdivision of Canada, hereinafter referred to as the "Firm," to perform the financial and compliance audit of HCSS as well as to complete the T 3010 form.

B. Description of Programs/Contracts/Grants

HCSS will supply all records related to its financial management of funding provided by the Ministry of Health and Long-Term Care (MOH LTC) and OH-West, as well as fees-for-service, grants and contracts.



C. Performance

HCSS records should be audited throughout the appropriate fiscal year beginning April 1st and ending March 31st.

The selected firm is required to prepare audit reports in accordance with **Government Auditing Standards**. From time-to-time HCSS may be required to perform a Single Audit of grant activity, administered by either the OH-West or the Ministry of Health and Long-Term Care. As needed, the selected firm may be required to assist in the response and will be asked to cover costs at that time.

D. Delivery Schedule

The Firm is to transmit electronic Copies of the Financial Statements, and Audit Findings Reports etc. in accordance with the agreed upon timetable. Where necessary, paper copies will be requested. All reports are to be delivered to the Executive Director, or their designate, on or before the dates agreed to.

Reports may be submitted earlier than the agreed times. However, if the Firm fails to make delivery of the audit reports within the time scheduled herein, or if the Firm delivers audit reports that do not conform to all the provisions of this contract, HCSS may, by written notice of default to the Firm, terminate the whole or any part of this contract. Under certain extenuating circumstances, the contracting agent may extend this schedule upon the written request of the Firm with sufficient justification.

E. Price

The Firm's proposed price must be included in the proposal.

F. Payment

Payment will be made when HCSS has determined that the total work effort has been satisfactorily completed. Should HCSS reject a report; HCSS authorized representative will notify the Firm in writing of such rejection, giving the reason. The right to reject a report shall extend throughout the term of this contract and for 90 days after the Firm submits the final invoice payment.

Progress payments will be allowed to the extent that HCSS can determine that satisfactory progress is being made.



Upon delivery of the 10 bound and 10 unbound copies of the final reports to HCSS and their acceptance and approval, the Firm may submit a bill for the balance due on the contract for the audit.

G. Audit Review

All Audit reports prepared under this contract will be reviewed by HCSS and its funding sources to ensure compliance with Government Auditing Standards, and other appropriate audit guides.

H. Exit Conference

An exit conference with HCSS representatives and the Firm's Representatives will be held at the conclusion of the field work. Observations and recommendations must be summarized in writing and discussed with HCSS. It should include internal control and program compliance observations and recommendations.

I. Work papers

1. Upon request, the Firm will provide a copy of the workpapers pertaining to any questioned costs in the audit. The workpapers must be concise and provide basics for the questioned costs as well as an analysis of the problem. Workpapers and groupings will be provided upon request to substantiate presentation values and grouping totals.
2. The workpapers will be retained for at least three years from the end of audit period.
3. The workpapers will be available for examination by authorized representatives of any external federal or provincial audit agency and HCSS.

J. Confidentiality

The firm agrees to keep the information related to all contracts in strict confidence. Other than the reports submitted to HCSS, the Firm agrees not to publish, reproduce, or otherwise divulge such information in whole or in part, in any manner or form, or authorize or permit others to do so, taking such reasonable measures as necessary to restrict access to the information, while in the Firm's possession, to those employees on the Firm's behalf who must have the information



on a “need to know” basis. The Firm agrees to immediately notify, in writing, HCSS authorized representative in the event the Firm determines or has reason to suspect a breach of this requirement.

K. Freedom of Information and Protection of Privacy Act

If the Freedom of Information and Protection of Privacy Act, R. S.O. 1990, c.F.31, as amended (“FIPPA”) applies to HCSS, information provided by Proponents may be released in accordance with FIPPA.

Proponents should identify any information in their submission or any accompanying documentation supplied in confidence for which confidentiality is to be maintained by HCSS. The confidentiality of such information will be maintained by HCSS, except as otherwise set out in this RFP or otherwise by law or by order of a court or tribunal. Proponents are advised that their submissions will as necessary, be disclosed on a confidential basis, to HCSS’s advisers retained for the purpose of evaluating or participating in the evaluation of their submissions.

By submitting any Personal Information requested in this RFP, Proponents agree to the use of such information as part of the evaluation process, for any audit of this procurement process and for contract management purposes. Where the personal information relates to an individual assigned by the selected Proponent to provide the deliverables, such information may be used by HCSS to compare the qualifications of such individual of any proposed substitute or replacement.

L. Conflicts of Interest

Proponents must not engage in any Conflict of Interest. In this RFP, “Conflict of Interest” includes, but is not limited to, any situation or circumstance where:

- (i) in relation to the request for proposal process, the Proponent has an unfair advantage or engages in conduct, directly or indirectly, that may give them an unfair advantage, including: having access to, information in the preparation of its submission that is confidential to HCSS and not available to other proponents;
- (ii) communicating with a person with a view to influencing preferred treatment in the RFP process, or engaging in conduct that compromises, or could be seen to compromise, integrity or competitiveness of the RFP process and render that process noncompetitive.



M. Professional Standards

The Rules of professional conduct as contained in section 500 of CPA Ontario “CPA Code of Professional Conduct”.

Engagements for audits of government grants, government units or other recipients of government monies typically require that such audits be in compliance with government auditing standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards. If a member has accepted such an engagement and undertakes an obligation to follow specified government auditing standards, guides, procedures, statutes, rules and regulations, in addition to generally accepted auditing standards, they are obligated to follow such requirements.

Failure to do so is an act discreditable to the profession in violation of Rule 501, unless the member discloses in his report the fact that such requirements were not followed and why.

TECHNICAL QUALIFICATIONS:

The firm, in its proposal, shall, as a minimum, include the following:

A. Prior Auditing Experience

The Firm should describe its prior auditing experience, including the names, addresses, contact persons, and telephone numbers of 3 prior organizations audited. Experience should include the following categories:

1. Prior experience auditing (years, types or organization)
2. Prior experience auditing programs similar to HCSS
3. Prior experience auditing nonprofit organizations

B. Organization, Size, and Structure

The Firm should describe its organization, size (in relation to audits to be performed), and structure. Description should include:

1. Size of the Office, including number of employees and physical site locations
2. Office(s) local to the Owen Sound area
3. Explanation if the firm is a small or minority-owned business

C. Staff Qualifications



The Firm should describe the qualifications of staff to be assigned to the audits. Descriptions should include:

1. Audit team makeup and supervision
2. Prior experience of the individual audit team members. Include resumes of only the staff to be assigned to the audits. Include education, position in the firm, and years and type of experience.

D. Understanding of Work to be Performed

The Firm should describe its understanding of the work to be performed, including audit procedures, estimated hours, and other pertinent information.

E. Certifications

The Firm must sign and include, as an attachment to its proposal, the Certifications enclosed with this RFP. The publications listed in the Certifications will not be provided to potential Firms by HCSS because HCSS desires to contract only with a Firm who is already familiar with these publications.

PROPOSAL EVALUATION:

A. Submission of Proposals

All proposals shall include two copies of the Firm's technical qualifications, including the pricing information, and two copies of the signed Certifications. These documents will become part of the contract.

Single copies of electronic submissions may be emailed in PDF format. It is the responsibility of the Firm to confirm receipt.

B. Nonresponsive/Incomplete Proposals

Proposals may be judged nonresponsive or incomplete and removed from further consideration if any of the following occur:

1. The proposal is not received in a timely manner in accordance with the terms of this RFP
2. The proposal does not follow the specified format
3. The proposal does not include the Certifications
4. The proposal is not adequate to form a judgement by the reviewers that the proposed undertaking would comply with **generally accepted auditing standards**.



Evaluation of each proposal will consider the following factors.

FACTOR	POINTS
Prior audit experience	
Prior experience auditing(years, types of organization)	0-15
Prior experience auditing programs similar to HCSS	0-10
Prior experience auditing nonprofit organizations	0-10
Knowledge of HCSS operations and reporting requirements	0-10
(HCSS will contact organizations for experience reference purposes)	
Organization, size, and structure of Firm's firm	
Adequate size of firm	0-10
Offices located near the Owen Sound area	0-15
Qualifications of staff to be assigned to the audits performed	0-15
Price	0-20

C. Review Process

HCSS may, at its discretion, request presentations or hold meetings with any or all Firms to clarify or negotiate modifications to the Firms' proposals.



However, HCSS reserves the right to make an award without further discussion of the proposals submitted, Therefore, proposals should be submitted initially on the most favorable terms, from both technical and price standpoints, that the Firm can propose.