



Huron-Superior Catholic
DISTRICT SCHOOL BOARD

Request for Proposal (RFP 2024-01)

External Audit Services

Date Issued: Monday April 2, 2024

Proposal Submission Deadline: Monday April 22, 2024

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Part 1 – Introduction

1.1 Invitation to Proponents

This Request for Proposals ("RFP") is an invitation to prospective Proponents to submit Proposals for the provision of audit services required as further described in Part 2 - The Deliverables (the "Deliverables"). This RFP is issued by Huron-Superior Catholic District School Board herein forth referred to as the 'HSCDSB' or 'the BOARD'.

1.2 RFP Not Tender

This RFP is not a tender call. This RFP does not commit HSCDSB in any way to select a Preferred Proponent to proceed to negotiations for an Agreement, or to award any Agreement. The BOARD reserves the complete right to, at any time, reject all Proposals and to terminate this RFP process. This RFP is not intended to create, and should not be construed as creating, contractual relations between the BOARD and any Proponent.

1.3 Definitions

Unless otherwise specified in this RFP, capitalized words and phrases have the following meaning in this RFP.

"Agreement" means a formal written contract between the BOARD and a Preferred Proponent for the delivery of the Deliverables.

"Conflict of Interest" includes, but is not limited to, any situation or circumstance where:

- (a) in relation to the RFP process, the Proponent has an unfair advantage or engages in conduct, directly or indirectly, that may give it an unfair advantage, including but not limited to (i) having or having access to information in the preparation of its Proposal that is confidential to the BOARD and not available to other Proponents; (ii) communicating with any person with a view to influencing preferred treatment in the RFP process; or (iii) engaging in conduct that compromises or could be seen to compromise the integrity of the open and competitive RFP process and render that process non-competitive and unfair; or
- (b) in relation to the performance of its contractual obligations in a board contract, the Proponent's other commitments, relationships or financial interests (i) could or could be seen to exercise an improper influence over the objective, unbiased and impartial exercise of its independent judgment; or (ii) could or could be seen to compromise, impair or be incompatible with the effective performance of its contractual obligations.

"Deadline for Issuing Addenda" means the date specified as such in Section 5.1.1.

"Deliverables" has the meaning specified in Section 1.1.

"Delivery Address" means the address specified in Section 5.3.1.

"Huron-Superior Catholic District School Board" has the meaning specified in Section 1.1.

"HSCDSB" means the BOARD representative identified in Section 1.4.

"Personal Information" means recorded information about an identifiable individual or that may identify an individual.

"Preferred Proponent" means the Proponent selected by the BOARD to enter into negotiations for an Agreement.

"Proponent" means an entity that submits a Proposal.

"Proponent's Deadline for Questions" means the date specified as such in Section 5.1.1.

"Proposal" means a proposal submitted in response to this RFP.

"Proposal Submission Deadline" means the date specified as such in Section 5.1.1.

"Reference Form" means the Reference Form attached as Appendix B.

"Registration Form" means the Registration Form attached as Appendix A.

"RFP" has the meaning specified in Section 1.1. "Service Provider" means the Preferred Proponent that ultimately executes an Agreement.

1.4 HSCDSB Contact

All Proposal submission must be sent in confidence to:

RFP – External Audit Services
Huron-Superior Catholic District School Board
90 Ontario Avenue
Sault Ste. Marie, ON P6B 6G7

Attention: Business Department – Administrative Assistant

Questions about submitting a Proposal may be sent to:

Sandy Caswell – Business Department
Email: sandycaswell@hscdsb.on.ca
Telephone: 705.945.5624

Questions relating to the Scope of Work and the Deliverables must be sent in writing via email to:

Brian McKinlay, Manager of Financial Services
Email: brian.mckinlay@hscdsb.on.ca

Part 2 – The Deliverables

2.1 Overview

The Huron-Superior Catholic District School Board (“HSCDSB”) is requesting proposals for external audit services for the five (5) year period effective with the 2023/24 fiscal year.

Section 253(1) of the *Education Act*, states that auditors for the Board may be appointed for a term not to exceed five years.

2.2 Description of Deliverables

a) Financial Statements

Commencing with the 2023/24 fiscal year, the auditor will perform an examination in accordance with Generally Accepted Auditing Standards of the financial statements of the Board to the degree necessary to express an opinion on the financial statements.

The annual financial statements and accompanying notes are prepared in accordance with Public Sector Accounting Board (PSAB) standards, using the forms and format provided by the Ministry of Education. The auditor is to provide an Auditor’s Report as attachment to these financial statements.

The responsibility of the auditor will be limited to an expression of opinion on these financial statements and schedules and will not involve the preparation of the financial statements and related account analyses and schedules. Should accounting assistance be required, it will be deemed to be a separate and specific assignment at the time the service is required.

b) March 31st Report

The auditor will prepare an Accountant’s Report on Specified Audit Procedures as required by the Ministry of Education on the Board’s financial report for the period of September 1 to March 31 of each fiscal year.

c) Advisory Services and Publications

Auditors should outline any advisory services, which may be available without charge on “routine” matters. These may include staff assistance and/or publications relating to the Goods and Services Tax / Harmonized Sales Tax, Federal/Provincial pensions, income tax, other sales taxes, employee benefit plans, internal audit, financial systems development, management development, cash management, etc.

d) Catholic Education Foundation

The auditor will also be required to perform a compilation of the financial statements and prepare the Registered Charity Information Return for the Catholic Education Foundation of the Board.

e) Post Audit Management Letter

No later than 30 days following completion of the annual statements, the auditor shall prepare and deliver to the Director of Education and the Senior Business Official, a draft letter conveying their observations relating to the internal accounting, operating controls and/or other matters of material importance with respect to the Board’s operations including recommendations for improving its system and/or process which may have been discovered during the course of the audit.

f) Audit Committee

The auditor is expected to attend Audit Committee meetings as required to discuss audit approach and audit findings.

2.3 Timing

The year-end of the Board is August 31. The audit of the financial statements will be completed by the date specified by the Ministry of Education.

Prior to year-end, the auditor shall meet with the Senior Business Official of the Board to discuss and agree upon:

1. An audit schedule indicating the timing of field work.
2. A list of necessary schedules, working papers, analyses and other information to be prepared by Board staff.

The auditor will also be required to perform the above for the March 31st Report.

2.4 Background Huron-Superior Catholic District School Board

The Huron-Superior Catholic District School Board is a Catholic school board in Northern Ontario. We are called and committed to develop the full potential of each

child in our care and to nurture a personal relationship with Jesus that will inspire Catholic leadership. The BOARD has approximately 4,500 students and is comprised of 19 schools in the communities of Blind River, Chapleau, Elliot Lake, Espanola, Hornepayne, Massey, Sault Ste. Marie, Wawa and White River. Our board office is located in Sault Ste. Marie. The annual budget is approximately \$90 million. The board employs approximately 750 permanent employees. It currently uses SDS (School District Systems) software for its human resources, payroll, accounting & purchasing systems, however it is in the process of implementing a new Enterprise Resource Planning system, Edsembli, within the coming months.

The Board uses School Cash for managing school generated funds.

Further details about the Huron-Superior Catholic District School Board and its audited financial statements can be found at: <https://www.hscdsb.on.ca/departments/business/>.

2.5 Term of the Contract

The term of the contract will be for five (5) years starting with the fiscal year ending August 31,2024.

2.6 Eligibility

To be eligible for consideration, a firm must be licensed to perform audits in Ontario under the Ontario Public Accounting Act, 2004.

2.7 Special Work

Auditors should indicate how fees for special audit work, if any, would be costed. This may include consultative work, systems review, forensic audit, etc. Auditors are invited to provide details of other services which they can provide and would be available to the Board

Part 3 – Proposal Submission Requirements

3.1 Proposal Contents

Proponents are encouraged to submit Proposals that conform to the following section headings and requirements. Failure to conform may impair the Proposal review process, possibly to the detriment of the Proponent.

- 3.1.1 An "Introduction" giving a brief description of the Proponent's relevant experience, comments on the proposed scope of work, overall approach to the work and identification of any sub-consultants.
- 3.1.2 A "Project Management" section showing how the required Deliverables will be provided.

3.1.3 A "Fees and Costs" section showing a breakdown of applicable taxes.

"This section is to allow for a detailed cost analysis if applicable. If costing for the project is expected to be "fee for service only, then no need to elaborate with breakdown other than applicable taxes. The evaluation of the costing element of a project is always done from the amount before taxes.

The HSCDSB will not pay or reimburse for hospitality, food and incidental expenses, and such items should not be included in submissions.

3.1.4 A "Subcontractor Section", if the Proponent is proposing to employ a subcontractor, describing the Proponent's arrangements with the subcontractor (and including a copy of the subcontractor's Proposal to perform that portion of the work).

3.1.5 An "Experience Section" describing the Proponent's relevant experience, supported by illustrative material relating to past projects.

3.1.6 An "Appendix" showing the curricula vitae of professional staff of the Proponent and any subcontractor.

3.1.7 A Registration Form (Appendix A), separate from the Proposal, signed by an authorized officer.

3.1.8 A Reference Form (Appendix B), separate from the Proposal, listing three persons for whom the Proponent has provided goods and/or services similar to the Deliverables within the past five (5) years.

Part 4 – Evaluation of Proposals and Selection

4.1 Stage I – Compliance with Submission Criteria

Stage I of the evaluation process will consist of a review to determine which Proposals comply with all of the submission criteria of this RFP. Proposals that do not comply with all of the submission criteria may, subject to the express and implied rights of the BOARD, be disqualified and not evaluated further.

Submission requirements, which Proponents are requested to provide in their Proposals, are listed below.

4.1.1 Registration Form (Appendix A) – Mandatory

Each Proposal should include a Registration Form completed and signed by the Proponent.

In addition to the other information and representations made by each Proponent in the Registration Form, each Proponent must declare whether it has an actual or potential Conflict of Interest.

If, at the sole and absolute discretion of the BOARD, the Proponent is found to be in a Conflict of Interest, the BOARD may disqualify the Proposal submitted by the Proponent.

The Proponent, by submitting the Proposal, warrants that to its best knowledge and belief no actual or potential Conflict of Interest exists with respect to the submission of the Proposal or performance of the contemplated Agreement other than those disclosed in the Registration Form. Where the BOARD discovers a Proponent's failure to disclose all actual or potential Conflicts of Interest, the BOARD may disqualify the Proponent or terminate any contract awarded to that Proponent pursuant to this procurement process.

4.1.2 Reference Form (Appendix B) – Mandatory

Each Proposal should include a Reference Form completed by the Proponent according to the instructions contained in that form. The name and telephone number of a contact person for each reference and a brief outline of the nature of the goods and/or services provided should be included.

The BOARD, in its sole discretion, may confirm the Proponent's experience and/or ability to provide the Deliverables by checking the Proponent's references.

4.2 Stage II – General Criteria

Stage II of the evaluation process will consist of evaluating Proposals based on the following general criteria:

	Category	Weight
4.2.1	Experience, Skills, and Qualifications: Experience, satisfactory performance on similar completed projects. Number, qualifications and relevant experience of personnel to be assigned to the proposed team.	35
4.2.2	Proposal: The depth and detail of the Proposal, which indicates an understanding of the scope, size, and complexity of the Deliverables.	15
4.2.3	Project Management: The proposed schedule for delivery of the Deliverables, management of the work, delegation of responsibility, work plans, cost control, reporting and quality control, and subcontracting arrangements.	15
4.2.4	Fees and Costs: The Proponent's proposed fees and costs. All prices quoted shall be in Canadian Dollars. Prices shall also be quoted net of the Harmonized Sales Tax (HST) and any other federal or provincial taxes, if any, which may apply.	35

The scoring criteria and weighting may be changed based on RFP needs.

The BOARD will not be limited to the criteria referred to above, and the BOARD may consider other criteria that the BOARD identifies as relevant during the evaluation process. The BOARD may apply the evaluation criteria on a comparative basis, evaluating the Proposals by comparing one Proponent's Proposal to another Proponent's Proposal. All criteria considered will be applied evenly and fairly to all Proposals. In the event of a tie score, the selected Proponent will be determined on the basis of the Proponent with the highest rated score for pricing.

The BOARD reserves the right and discretion to divide up the Deliverables, either by scope, geographic area, or other basis as the BOARD may decide, and to select one or more Preferred Proponents to enter into discussion with the BOARD for one or more Agreements to perform a portion or portions of the Deliverables. If the BOARD exercises its discretion to divide up the Deliverables, the BOARD will do so reasonably having regard for the RFP and the basis of Proposals.

In addition to any other provision of this RFP, Proposals may be evaluated on the basis of advantages and disadvantages to the BOARD that might result or be achieved from the BOARD dividing up the Deliverables and entering into one or more Agreements with one or more Proponents.

4.3 Stage III – Short List and Further Evaluation

The BOARD may, in its sole and absolute discretion, short list one or more Proponents for further evaluation, including by way of interview, presentation and/or demonstration.

4.4 Stage IV – Selection of Preferred Proponent

At the conclusion of Stage III, a Preferred Proponent or Preferred Proponents may be selected.

4.5 Stage V – Negotiation of Agreement(s) and Award

If the BOARD selects a Preferred Proponent or Preferred Proponents, then it may:

- a) enter into an Agreement with the Preferred Proponent(s); or
- b) enter into discussions with the Preferred Proponent(s) to clarify any outstanding issues and attempt to finalize the terms of the Agreement(s), including financial terms. If discussions are successful, the BOARD and the Preferred Proponent(s) will finalize the Agreement(s); or
- c) if at any time the BOARD reasonably forms the opinion that a mutually acceptable Agreement is not likely to be reached within a reasonable time, give the Preferred Proponent(s) written notice to terminate discussions, in which event the BOARD may then either open discussions with another Proponent or terminate the RFP and retain or obtain the Deliverables in some other manner.

Part 5 – Terms and Conditions of the RFP Process

5.1 General Information and Instructions

5.1.1 Timetable

The following is the schedule for this RFP:

Issue Date of RFP, RFQ or RFT	Monday April 2, 2024
Proponents – Deadline for Questions	Wednesday April 10, 2024
Posting of Responses to Questions	Friday April 12, 2024
Proposal Submission Deadline	Monday April 22, 2024
Opening of RFP Submissions	Tuesday April 23, 2024
Successful submission is selected and Successful Proponent is notified and forwarded a service agreement for signature	Friday April 26, 2024
Initial in-person meeting with the Service Provider to develop common understanding of the project and deliverables	Friday May 3, 2024

The RFP timetable is tentative only and may be changed by the BOARD in its sole discretion.

5.1.2 Closing Date/Time: hard copy submission will be accepted until **Monday April 22 - 4:00 p.m.** local time.

5.1.3 Proponents to Follow Instructions

Proponents should structure their Proposals in accordance with the instructions in this RFP. Where information is requested in this RFP, any response made in a Proposal should reference the applicable section numbers of this RFP where that request was made.

5.1.4 Proposals in English

All Proposals should be in English only. Any Proposals received by the Board that are not entirely in the English language may be disqualified.

5.1.5 The BOARD's Information in RFP Only an Estimate

The Board and its advisors make no representation, warranty or guarantee as to the accuracy of the information contained in this RFP or issued by way of addenda. Any quantities shown or data contained in this RFP or provided by way of addenda are estimates only and are for the sole purpose of indicating to Proponents the general size of the work.

It is the Proponent's responsibility to avail itself of all the necessary information to prepare a Proposal in response to this RFP.

5.1.6 Proponents Shall Bear Their Own Costs

The Proponent shall bear all costs associated with or incurred in the preparation and presentation of its Proposal including, if applicable, costs incurred for interviews, presentations, or demonstrations.

5.2 Communication after Issuance of RFP

5.2.1 Proponents to Review RFP

Proponents are advised to examine all of the documents comprising this RFP and:

- a) are requested to report any errors, omissions, or ambiguities; and
- b) may direct questions or seek additional information, in writing by email to ***sandy.caswell@hscdsb.on.ca*** on or before the Proponents' Deadline for Questions to the BOARD Contact.

All questions submitted by Proponents by email to the BOARD Contact shall be deemed to be received once the email has entered into the BOARD Contact's email inbox. No such communications should be directed to anyone other than the BOARD Contact.

It is the responsibility of the Proponent to seek clarification from the BOARD Contact on any matter it considers to be unclear. The BOARD shall not be responsible for any misunderstanding on the part of the Proponent concerning this RFP or its process.

The BOARD is under no obligation to provide additional information but may do so at its sole discretion.

To ensure consistency and quality of information provided to Proponents, the BOARD will collect all inquiries and respond to all inquiries by way of a written response that will be communicated to all Proponents, either by (a) posting on the BOARD website and on any other site on which this RFP was posted, or (b) sending an email if the RFP was not posted, on the date specified in Section 5.1.1, without revealing the sources of the inquiries.

5.2.2 All New Information to Proponents by Way of Addenda

This RFP will only be amended by an addendum in accordance with this section. If the BOARD, for any reason, determines that it is necessary to provide additional information (including responses to questions) relating to this RFP, such information will be communicated to all Proponents by addenda either (a) posted on the BOARD website and on any other site on which this RFP was posted, or (b) emailed, by the date specified in Section 5.1.1.

Each addendum shall form an integral part of this RFP.

Such addenda may contain important information including significant changes to this RFP. Proponents are responsible for obtaining all addenda issued by the BOARD.

5.2.3 Post-Deadline Addenda and Extension of Proposal Submission Deadline

If any addendum is issued after the Deadline for Issuing Addenda, the BOARD may at its discretion extend the Proposal Submission Deadline for a reasonable amount of time.

5.3 Submission of Proposals

5.3.1 Proposals Submitted Only in Prescribed Manner

Proposals must be duly submitted by the following methods:

A Proponent should submit one original of the Proposal, with the Registration Form signed by an authorized representative of the Proponent, (prominently marked "Original") in a sealed package to:

**RFP – External Audit Services
Huron-Superior Catholic District School Board
90 Ontario, Avenue, Sault Ste. Marie, ON P6B 6G7**

Attention: Business Department – Administrative Assistant

5.3.2 Proposals Should Be Submitted on Time at Prescribed Location

Proposals should be submitted at the location set out above on or before the Proposal Submission Deadline. Proposals submitted to another location or after the Proposal Submission Deadline will be deemed late and may be disqualified. For the purpose of calculating time, the BOARD clock at the prescribed location for submission will be used.

5.3.3 Amending or Withdrawing Proposals Prior to Proposal Submission Deadline

At any time prior to the Proposal Submission Deadline, a Proponent may amend or withdraw a submitted Proposal. The right of Proponents to amend or withdraw includes amendments or withdrawals wholly initiated by Proponents and amendments or withdrawals in response to subsequent information provided by addenda.

Any amendment should clearly indicate what part of the Proposal the amendment is intended to replace.

A notice of amendment or withdrawal should be sent to the Delivery Address prior to the Proposal Submission Deadline and should be signed by an authorized representative.

The BOARD is under no obligation to return amended or withdrawn Proposals.

5.3.4 Proposal Not to Be Amended After Proposal Submission Deadline

Proposals may not be amended following the Proposal Submission Deadline.

5.3.5 No Incorporation by Reference by Proponent

The entire content of the Proponent's Proposal should be submitted in a fixed form and the content of web sites or other external documents referred to in the Proponent's Proposal will not be considered to form part of its Proposal.

5.3.6 The BOARD May Contact Proponent for Clarification

The BOARD may contact the Proponent to request clarification (or the submission of supplementary written information in relation thereto) with respect to the Proposal and incorporate a Proponent's response to the request for clarification into the Proponent's Proposal.

5.3.7 Proposal to Be Retained by the BOARD

The BOARD will not return the Proposal or any accompanying documentation submitted by a Proponent.

5.4 Notification of Outcome

5.4.1 Notification to Proponents of Outcome of Procurement Process

Once the Preferred Proponent(s) and the BOARD execute the Agreement, the other Proponents will be notified by the BOARD in writing of the outcome of the procurement process, including the name of the Preferred Proponent(s).

5.5 General Guidelines

5.5.1 Prohibited Proponent Communications

The Proponents shall not engage in any communication that would constitute or create a Conflict of Interest and should take note of the Conflict of Interest declaration set out in the Registration Form.

Communication by a Proponent with any BOARD representative other than the BOARD Contact may result in disqualification of the Proponent's Proposal.

5.5.2 Proponent Not to Communicate with Media

A Proponent should not at any time directly or indirectly communicate with the media in relation to this RFP or any contract awarded pursuant to this RFP without first obtaining the written permission of the BOARD Contact.

5.5.3 Freedom of Information and Protection of Privacy Act

The Freedom of Information and Protection of Privacy Act, R.S.O. 1990, c.F.31, as amended, applies to information provided to the BOARD by a Proponent. Subject to Section 5.6.1(a), a Proponent should identify any information in its Proposal or any accompanying documentation that is supplied in confidence and for which confidentiality is to be maintained by the BOARD. The confidentiality of such information will be maintained by the BOARD, except as otherwise required by law or by order of a court or tribunal. Proponents are advised that their Proposals will, as necessary, be disclosed on a confidential basis to the BOARD's advisers retained for the purpose of evaluating or participating in the evaluation of their Proposals.

By submitting any Personal Information requested in this RFP, Proponents are agreeing to the use of such information as part of the evaluation process, for any audit of this procurement process and for contract management purposes.

5.5.4 Make Public Proponent Names

The BOARD may make public the names of any or all Proponents.

5.5.5 Acceptance of Non-Compliant Proposals

The BOARD may accept Proposals that do not comply with the requirements of this RFP.

5.5.6 No Contract

By submitting a Proposal and participating in the process as outlined in this RFP, Proponents expressly agree that no contract or agreement of any kind is formed under, or arises from, this RFP, prior to the signing of a formal written Agreement.

5.5.7 Governing Law of RFP Process

This RFP process shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein.

5.5.8 Bid Protest Procedure

Proponents are encouraged to contact the BOARD's Manager of Financial Services to seek a resolution of any complaint prior to initiating a formal bid protest. Upon initial contact with the BOARD's Manager of Financial Services the proponent will have ten (10) business days in which to lodge a formal complaint in writing. If not received by that time, the BOARD's Manager of Financial Services will consider the issue resolved. Upon receiving a written complaint, the BOARD's Manager of Financial Services will discuss the matter and issue a timely response to the proponent. Any protest in writing that is not received in a timely manner will not be considered and the proponent will be notified in writing.

A protest in writing shall include the following:

- a) a specific identification of the provision and/or procurement procedure that is alleged to have been breached;
- b) a specific description of each act alleged to have breached the procurement process;
- c) a precise statement of the relevant facts;
- d) an identification of the issues to be resolved;
- e) the proponent's arguments and supporting documentation; and
- f) the proponent's requested remedy.

5.5.9 Bid Protest Procedure

If a proponent wishes to challenge the outcome of the RFP process, it should provide written notice to the BOARD contact within sixty (60) days of notification of award, and the BOARD will respond in accordance with its bid protest procedures.