



## **Request for Proposals for External Audit Services**

**GIAG – Glengarry Inter-Agency Group Inc.**

**Issue Date: September 30, 2025**

**Submission Deadline: October 24, 2025, at 12 pm (noon)**

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## **I. INTRODUCTION**

The Glengarry Inter-Agency Group Inc. (GIAG) invites qualified accounting firms to submit proposals to provide comprehensive external audit and financial consulting services for the three (3) fiscal years from March 31, 2026, through March 31, 2028. The selected firm will perform audits in accordance with Canadian Accounting Standards for Not-for-Profit Organizations and any provisions of funding agreements held by GIAG. Annual extensions may be considered through a vote at GIAG's Annual General Meeting.

The Auditor should have experience and expertise in performing audits for non-profit organizations, be free of any obligations or interests that may conflict or affect their ability to perform and act as the Auditor for GIAG and have the capacity to provide this service in a timely manner.

## **II. DEFINITIONS**

Throughout this Request for Proposal, the following definitions apply:

- "Auditor" means the successful Proponent to this Request for Proposal.
- "Audit services" means the financial audit of and resulting opinion on the annual financial statements of GIAG, including the separately audited statement of revenue and expenses, as well as the preparation and filing of the annual Nonprofit Returns.
- "Firm" means the Auditing Firm.
- "Organization" refers to the Glengarry Inter-Agency Group Inc. (GIAG).
- "Proponent" means an accounting firm that submits a proposal in response to this Request for Proposal.
- "Proposal" means a submission in response to this Request for Proposal.
- "RFP" means Request for Proposal.
- "Services" means the works requested to be performed as per this RFP.

## **III. TERMS AND GENERAL CONDITIONS OF ENGAGEMENT**

### **A. Information for Proponents:**

Each bid shall contain the full name of the authorized party or parties bidding and the signature of the authorized party or parties bidding shall be in their respective handwriting. Each page must be initialed by the authorized party or parties bidding.

All forms as listed in the "Documentation to be provided" section must be submitted with this document or the Request for Proposals will be rejected.

Proponents are solely responsible for any expenses they incur in preparing the proposal and for subsequent negotiations with the GIAG, if any. If GIAG elects to reject any or all proposals or cancel the RFP at any time GIAG will not be liable to any Proponent for any claims, whether for costs or damages incurred by the Proponent in preparing the proposal, loss of anticipated profit in connection with any final Contract, or any other matter whatsoever.

A Proponent may withdraw a submitted proposal at any time up to the official closing time by letter bearing a signature of a senior official to the designated recipient of the proposal to which the request for withdrawal applies. The withdrawn proposal will be returned unopened to the Proponent.

A Proponent who has already submitted a proposal may submit a further proposal at any time up to the official closing time. The last proposal received shall supersede and invalidate all proposals previously submitted by

that Proponent as it applies to this Request for Proposals.

All changes to or clarifications of the terms, conditions or specifications required before closing will be issued by Anne Leduc, Executive Director, in the form of a written addendum posted to the GIAG's website at [www.giag.ca](http://www.giag.ca). The receipt of addenda issued must be acknowledged by the Proponents in the appropriate section of the Form of Proposal. The GIAG assumes no responsibility for oral instructions or suggestions.

**FAILURE TO ACKNOWLEDGE RECEIPT OF ALL ADDENDA ON THE FORM OF PROPOSAL WILL RESULT IN THE BID BEING REJECTED**

- Issue Date RFP: September 30, 2025
- Deadline to submit Questions: October 15, 2025, at 12 pm (noon)
- Responses to Questions: October 17, 2025, at 4 pm
- Proposal Submission Deadline: October 24, 2025, at 12 pm (noon)
- Approval by the Board: December 2025

GIAG reserves the right to make adjustments to the above noted schedule as necessary.

**Contact Information:**

Contact Information:	Anne Leduc – Executive Director
Email Address:	<a href="mailto:executivedirector@giag.ca">executivedirector@giag.ca</a>
Telephone Number:	613-525-1533 x 224
Address:	580 Main Street South, P.O. Box 430 Alexandria ON K0C 1A0

**B. Reference Documents**

As reference, electronic versions of GIAG's 2024-2025 Audited Financial Statements, Report on compliance with the Ministry of Health and Long-Term Care and Ontario Health Annual Reconciliation Report and Statement of Revenue and Expense Report for Funding Agreement with the Government of Ontario, Ministry of Labour, Immigration, Training and Skills Development are available on request by emailing the Executive Director.

**C. Proposed Term of Work**

It is the intention of GIAG to enter into an agreement with the successful firm to provide external audit services beginning with the annual audit for the fiscal years ending March 31, 2026, March 31, 2027 and March 31, 2028. Options to renew are conditional to approval by the GIAG Board of Directors.

**D. Documentation and manner of submission:**

To be submitted:

- a) Request for Proposal Bid Form
- b) References Form
- c) Schedule of Fees and Billing Dates
- d) Proponent's Declaration Form
- e) Acknowledgement of Receipt of Addenda Form

Proposals must be submitted by email to [executivedirector@giag.ca](mailto:executivedirector@giag.ca) with subject line: RFP External Audit Services.

#### **E. Acceptance of Proposal**

GIAG reserves the right to reject all Proposals for any reason or to accept any Proposal based on Proposals received, which GIAG, in its sole unrestricted discretion, deems most advantageous to itself. The lowest of any Proposal may not necessarily be accepted.

#### **F. Awarding of Contract**

Notice in writing to the successful Proponent of the approval of its Proposal and the appointment of auditors by the GIAG Board, and the subsequent execution of an engagement letter and contract shall constitute the making of the Contract for Services. The Proponent will not, without written consent of GIAG, assign or transfer this contract or any part thereof.

#### **G. Insurance**

The Auditor shall maintain professional liability insurance with respect to professional liability as required and specifically named for the Services, including errors and omissions, with a limit of not less than \$2,000,000 per occurrence with respect to the Services alone and confirm that the "Firm" carries the required insurance as prescribed by the relevant professional regulatory bodies. The Auditor shall, without limiting its obligations or liabilities and at its own expense, provide and maintain insurance for its equipment and continuously carry insurance with insurers licensed in Ontario. The Proponent is responsible for all insurance costs (as required by law). The Proponent will provide verified copies of required insurance policies when requested.

#### **H. Experience and Qualifications**

The Proponent must meet the following minimum requirements to be considered for evaluation pursuant to this RFP:

1. The assigned supervisory staff must hold a valid accounting designation and have previous experience in performing a non-profit audit engagement and are licensed to operate in Ontario.
2. The accounting firm will have a dedicated group of professionals with expertise with the Accounting Standards for Not-for-Profit Organizations and with working with similar Not-for-Profit Organizations.
3. Demonstrated completion of several non-profit audits of similar size, complexity, and scope (or greater) within the last three (3) years.
4. Have sufficient staffing, facilities, financial resources, and expertise to address the scope of the audit services.
5. Demonstrate a commitment to providing reasonable annual continuity of experienced and qualified personnel.

### **IV. GENERAL INFORMATION**

#### **A. Background Information**

The Glengarry Inter-Agency Group Inc. (GIAG) was established as a not-for-profit organization with charitable status in December 1976. Its vision is to be a trusted and well-known community resource, offering exceptional specialized support to people at every stage of life. Its Mission is to engage the community in work, play and the realization of personal potential. GIAG works closely with numerous organizations and government bodies to achieve its mission. GIAG oversees the:

- Early ON Program;
- Integrated Employment Services;

- Seniors' Day Away Program;
- Home Maintenance Program;
- Learning Center Program;
- Youth in Transition Worker Program.

## **B. Financial Systems and Accounting Standards**

GIAG utilizes the following accounting systems:

- Accounting system: Quickbooks Desktop but will be migrating to QuickbooksPro (Online)
- Payroll system: Quickbooks, Digibot & BMO
- Timesheets and Attendance method: Spreadsheets
- Electronic Payables System: Quickbooks Desktop but will be migrating to QuickbooksPro (Online)
- Electronic Receivables: No

## **V. SCOPE OF SERVICES**

### **C. Services**

The Auditor will be expected to:

1. Complete the audit of the annual financial statements and provide written audit reports with an audit opinion on the financial statements.
2. Conduct the examination in accordance with the Canadian Auditing Standards and in compliance with the Canadian Accounting Standards for Not-for-Profit Organizations.
3. Examine the financial records, systems, and controls of GIAG.
4. Prepare the financial statements and prepare and file the annual returns.
5. Give regular progress reports to the Executive Director during the audit process, with immediate notification if fraud is found. Instances of fraud, waste, illegal acts, or indications of such, including all questioned costs, must be covered by a separate written report to the Chair, Treasurer, and Executive Director of GIAG unless contraindicated.
6. Advise the Executive Director and the Board of Directors of any weaknesses in key areas of risk pertaining to the internal controls noted during the audit or other areas of concern, prior to the issue of the Management Letter. The Auditor shall provide appropriate beneficial recommendations based on audit findings to improve areas of concern. The Auditor shall communicate in a post-audit report and in the form of a Management Letter, if required, to the Board any reportable conditions, as determined by the Auditor, found during the audit.
7. Ensure all new or changed reporting requirements and accounting and auditing standards are communicated to GIAG, in writing, in a timely manner to ensure that financial statements and notes are in compliance with current reporting requirements and auditing standards.
8. Review and complete any legislatively required returns to government agencies and audited year-end reporting to ministries.
9. Respond to and discuss with GIAG's Executive Director on any accounting, auditing, tax, and other issues arising throughout the year.
10. Immediately upon discovery of information or conditions that would otherwise lead to the inclusion of a

qualified opinion with respect to the financial statements, inform and fully discuss such matters with the GIAG Executive Director. In addition, the Auditor shall, as far as possible, allow a reasonable period for GIAG staff to make an investigation, analyze, report, and take such corrective action as to avoid the inclusion of such qualification.

11. Provide GIAG with electronic copies of the finalized financial statements, including a schedule of revenues and expenses by Program, and the audit report.
12. Attend organizational meetings, including the presentation of the Audit Report / Financial Statements to the Board Members to report on the audit findings, and the Annual General Meeting to respond to questions and for the appointment of the auditors.
13. Prepare a separate Report on compliance with the Ministry of Health and Long-Term Care and Ontario Health Annual Reconciliation Report (ARR) for the Senior's Program.
14. Prepare a separate Statement of Revenue and Expense Report for Funding Agreement with the Government of Ontario, Ministry of Labour, Immigration, Training and Skills Development for the Integrated Employment Services Program.

#### **D. Annual Audit Schedule**

Before March 31st of each year, the Auditor shall correspond with GIAG staff to discuss and agree upon a schedule of activities that will lead to the completion of the annual audit. The schedule of activities shall be finalized by February of each year and shall set out the key dates by which necessary information is to be assembled by both parties.

The basic timeline will be as follows:

1. Schedule of client assistance, provided by the Auditor to the GIAG staff by mid-February.
2. Year-end trial balance, provided by GIAG staff to the Auditor approximately two (2) weeks after year-end.
3. Year-end audit, in early May.
4. Draft audit report and presentation to the Executive Director by May 29, 2025, and the presentation to the Board of Directors no later than June 8, 2025.
5. Audit report and presentation at the Annual General Meeting, no later than mid-June.
6. Preparation and filing of the nonprofit returns, no later than the end of June.

GIAG staff will assist the Auditor by preparing a trial balance and supporting documentation on a timely basis. The Auditor will be responsible for the preparation and processing of all confirmation letters.

### **VI. AUDIT PROPOSAL**

#### **A. Proposal Requirements**

Proponents must respond to the items listed below in the order they are presented. Note: If the proposal is more than 10 pages in length, the proposal should include a table of contents identifying the topics by page number.

Proposals, as a minimum, should include:

1. Schedule A – Request for Proposal and Bid Form

- Add Company Profile and Contact Information. Include a brief profile of the firm (1 to 2 pages) indicating the scope of its practice, the range of activities performed by the firm such as auditing, tax service, accounting, or management services. Identify the Proponent's contact person, phone number, and email address. Provide information on the size and organizational structure of the auditing firm.
  - Audit Approach and Experience: Describe how the firm is keeping up with changes to the Accounting Standards for Not-for-Profit Organizations. List current and past not-for-profit audit clients and indicate the number of years your firm has been the auditor for each client. Specify how many staff members are dedicated to working on NPO clients.
  - Audit Team: Provide the name and brief resume of the partner(s), manager(s), and other key staff who would be assigned to this audit and their experience, formal education, professional designations, and certifications.
  - Audit Implementation Approach: Proposals must include:
    - The firm's understanding of the work to be performed and audit approach.
    - Proposed schedule and any specific techniques or processes to be used for the annual audit.
    - The firm's commitment to perform the work within the time period specified in the annual schedule.
    - Expectations of GIAG both before and during the audit.
    - A timeline for the work and final reporting.
  - Other Services:
    - Description of the methodology to be used for keeping the organization abreast of any changes in accounting principles or legislation that would impact the annual financial statements.
    - Description of non-auditing professional services provided to other not-for-profit and public sector clients and innovative products offered by your firm, as well as any specific pricing structure for such services.
2. Schedule B – References: Include three references of not-for-profit audits within the last three (3) years. Include numbers of years of service and a contact name, telephone number, and email address for each reference. The references will only be called should your proposal be short-listed.
3. Schedule C – Schedule of Fees and Billing Dates: Provide the firm's fixed fee quote for audit services as described herein.
- Include a breakdown of fees for the actual preparation of the audit as well as for the preparation of the financial statements, the preparation and filing of the nonprofit returns.
  - Include the fees for the:
    - Report on compliance with the Ministry of Health and Long-Term Care and Ontario Health Annual Reconciliation Report (Seniors' Program)
    - Statement of Revenue and Expense Report for Funding Agreement with the Government of Ontario, Ministry of Labour, Immigration, Training and Skills Development (Integrated Employment Services).
  - Include a detailed proposed budget with costs stated as an hourly rate.
  - Identify audit managers and/or supervisors and other staff who will work on the audit, including staff from other than the local office, should this situation apply.



- Specify any additional expected costs such as travel, administration fees, conference calls, long-distance fees, photocopying, courier, communications, expendable supplies, etc.
  - Indicate any additional services that the firm can provide that might be beneficial to GIAG and an associated fee schedule.
  - Provide the proposed schedule of billing dates.
4. Schedule D – Proponent’s Declaration Form
  5. Schedule E – Acknowledgement of Receipt of Addenda Form

## **B. Proposal Evaluation Criteria**

Proposers must meet the following mandatory requirements to be considered for further evaluation. Please note that while proposals must meet the following criteria, the process for assessing proposals may not be limited to the following criteria:

1. Recognized provincial/national status and knowledge of relevant legislation.
2. Experience with similar-sized registered charities.
3. Staff qualifications and professional standards.
4. Ethical reputation and past performance.
5. Organizational alignment with GIAG.
6. Understanding of the scope of professional services.
7. Proposed fee structure.
8. Reference checks.

## **VII. SUBMISSION OF PROPOSALS**

### **By Email only**

- Submit one (1) electronic copy in PDF format by email to: [executivedirector@giag.ca](mailto:executivedirector@giag.ca) by October 24, 2025, at noon.
- Subject Line: Proposal for Auditing Services for GIAG.
- Combine all documents into a single document for submission.

**Schedule A - REQUEST FOR PROPOSAL BID FORM**

**Request for Proposals for External Audit Services**

Company / Proponent's Name: \_\_\_\_\_

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

City/Province: \_\_\_\_\_

Postal Code: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

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

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

HST Registration No.: \_\_\_\_\_

Authorized Signature(s): \_\_\_\_\_  
*Signature* *Signature*

Name(s) (please print or type): \_\_\_\_\_  
*Print Name* *Print Name*

Date Signed: \_\_\_\_\_

\_\_\_\_\_

**Company Profile:**

- Include a brief profile of the firm (1 to 2 pages) indicating the scope of its practice, the range of activities performed by the firm such as auditing, tax service, accounting, or management services.

**Audit Approach and Experience:**

- Describe how the firm is keeping up with changes to the Accounting Standards for Not-for-Profit Organizations.
- List current and past not-for-profit audit clients and indicate the number of years your firm has been the auditor for each client.
- Specify how many staff members are dedicated to working on NPO clients.

**Audit Team:**

- Provide the name and brief resume of the partner(s), manager(s), and other key staff who would be assigned to this audit and their experience, formal education, professional designations, and certifications.

**Audit Implementation Approach:**

- The firm's understanding of the work to be performed and audit approach.
- Proposed schedule and any specific techniques or processes to be used for the annual audit.
- The firm's commitment to perform the work within the time period specified in the annual schedule.
- Expectations of GIAG both before and during the audit.
- A timeline for the work and final reporting.

**Other Services:**

- Description of the methodology to be used for keeping the organization abreast of any changes in accounting principles or legislation that would impact the annual financial statements.
- Description of non-auditing professional services provided to other not-for-profit and public sector clients and innovative products offered by your firm, as well as any specific pricing structure for such services.

### Schedule B - REFERENCES FORM

Three (3) references for installations in the last two (2) years must be provided for the purpose of assessing the Proponent's ability and experience.

REFERENCE NO. 1	
Name:	
Contact Name & Title:	
Daytime Phone No.:	
Email:	
Type of System Installed:	
Model Number of Unit:	
Location of the Install:	
REFERENCE NO. 2	
Name:	
Contact Name & Title:	
Daytime Phone No.:	
Email:	
Type of System Installed:	
Model Number of Unit:	
Location of the Install:	
REFERENCE NO. 3	
Name:	
Contact Name & Title:	
Daytime Phone No.:	
Email:	
Type of System Installed:	
Model Number of Unit:	
Location of the Install:	



### Schedule C - SCHEDULE OF FEES & BILLING DATES

The fee schedule shall show an appropriate level of hours/effort for each of the project components, broken down by the Proponent's team member(s) assigned to each component. The fee schedule shall show the maximum limits that the Proponent will not exceed unless the Executive Director requests additional services which are beyond the Scope of Services as outlined in this RFT. The Proponent is to include any additional "Optional Services" or costs not accounted for in the fee schedule as part of the submission. The successful Proponent will not be able to claim any additional cost as a result of changes to the schedule or order of works or for project delays.

The fee schedule is valid for the audits performed for the fiscal years ending March 31, 2026, March 31, 2027, and March 31, 2028.

ITEM NO.	TASK / DELIVERABLE	Indicate Assigned Staff, Number of Hours, and Rate per Hour			TOTAL PRICE (LUMP SUM) (exclude HST)
TECHNICAL					
1.				\$	\$
2.				\$	\$
3.				\$	\$
4.				\$	\$
5.				\$	\$
6.				\$	\$
7.					
8.					
Total					\$

Upon satisfactory completion of the first thirty-six months service period, as reviewed by the organization and in the event the organization elects to renew the service period(s) for further one-year periods, the above Task/Deliverables will be adjusted at the following percentages.

Option	Fiscal year		
Year 4	4 <sup>th</sup> Term: Fiscal year ending March 31, 2029	Add / Deduct:	%
Year 5	5 <sup>th</sup> Term: Fiscal year ending March 31, 2030	Add / Deduct:	%

#### Billing Dates:

Billing Date	Activity (e.g. engagement, mid-term, completion)	% or Amount

**Schedule D - PROPONENT'S DECLARATION FORM**

**To: The Glengarry Inter-Agency Group**

I/We \_\_\_\_\_  
*Name of Company or Proponent*

1. **DECLARE** that I/We are the undersigned authorized signing officer of the Proponent.
2. **FURTHER DECLARE** that no person, firm or corporation other than the one whose signature or the signature of whose proper officers I attached below, has any interest in this bid or in the Contract proposed to be undertaken.
3. **FURTHER DECLARE** that this bid is made without any connection, knowledge, comparison of figures or arrangement with any other company, firm or person making a proposal (unless performed under a "joint" agreement and so declared in the Bid), and in all respects is fair and without collusion or fraud.
4. **FURTHER DECLARE** that no GIAG employee, or Member of the Board or member of its Committees, is or will become interested directly or indirectly as a contracting party.
5. **FURTHER DECLARE** that all statements, schedules and other information provided in this proposal are true, complete and accurate in all respects to the best knowledge and belief of the Proponent.
6. **FURTHER DECLARE** that I/we have examined the specifications relating thereto, prepared, submitted and rendered available on behalf of GIAG, and hereby acknowledge the same to be part and parcel of any contract to be let for the work therein described or defined, and do hereby propose and offer to enter into a contract to do the work and to provide for all of the labour and to provide and deliver, all matters mentioned and described or implied therein, including sales taxes in effect on the date of acceptance of the Bid, and all other charges, on the terms and conditions and under the provisions therein set forth, and to accept in full payment therefore, the sums calculated in accordance with the actual quantities and unit prices attached to this Bid.
7. **FURTHER DECLARE** that the undersigned is hereby authorized by the Proponent to submit this proposal and is authorized to negotiate all matters with GIAG representatives relative to this Proposal.

Company / Proponent's Name: \_\_\_\_\_

Authorized Signature(s):  
\_\_\_\_\_  
*Signature*                      *Signature*

Name(s) (please print or type):  
\_\_\_\_\_  
*Print Name*                      *Print Name*

Date Signed: \_\_\_\_\_

**Schedule E - ACKNOWLEDGEMENT OF RECEIPT OF ADDENDA FORM**

This will acknowledge receipt of the following addendum/addenda and that the pricing quoted includes all provisions set out in such addendum/addenda.

☐ Check here if NO Addendum received

ADDENDUM #	DATE RECEIVED

Company / Proponent's Name: \_\_\_\_\_

Authorized Signature(s):  
\_\_\_\_\_  
*Signature*                      *Signature*

Name(s) (please print or type):  
\_\_\_\_\_  
*Print Name*                      *Print Name*

Date Signed: \_\_\_\_\_