



Request for Proposals

Title: Financial Statement Audit

Reference Number: 2025-06

For Professional Financial Audit Services

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1. Introduction

1.1 Purpose

The purpose of this Request for Proposal is to select an auditor to carry out an audit of financial statements, examinations of financial records and ultimately provide an audit opinion for:

- the Corporation of the Town of Blind River
- the Blind River Public Library
- Huron Pines Golf & Country Club Inc.
- the Blind River Development Corporation, and
- North Shore Power Group Inc.

The appointment will commence with the audit of the fiscal year ending December 31, 2025.

Proposals are invited from Chartered Professional Accountants who are licenced under the *Public Accounting Act, 2004* who have significant experience in providing audit services to Ontario Municipalities and are qualified with the conditions outlined in section 296 of the *Municipal Act, 2001, S.O. 2001, c. 25*.

1.2 Definitions

1. **“Authorized Agent”** is a representative of the Proponent who has the authority, or appears to have the authority, to enter into a Contract on behalf of the Proponent.
2. **“Award”** is the acceptance of a Proposal in accordance with this Request for Proposal, as evidenced by the Town’s written notification to the selected Proponent.
3. **“Budget”** refers to any of several documents approved by the Council from time to time, which detail the amounts of money to be spent within a fiscal period by the Town on various operating expenses or capital projects. Budgets may be approved annually, or with terms of multiple years, or during any year for one or more specific projects or programs.
4. **“Change Order”** is a written order issued from the Town that changes the scope or specifications of any project.
5. **“Consultant”** means a person who, by virtue of professional expertise of service is contracted by the Town to undertake a specific task or assignment. Examples include: a planner completing a specific study; an architect or engineer drawing plans for a particular building or project; a lawyer representing the Town for a particular legal matter; an

appraiser providing an opinion of value on an asset; etc.

6. **“Contract”** means legal agreement to be entered into by the selected Proponent and Town.
7. **“Council”** mean the elected representatives of the people of the Town of Blind River with respect to municipal administration.
8. **“Evaluation Team”** means the team appointed by the Town.
9. **“Extra Work”** No work shall be regarded as extra work, unless it is ordered in writing by the Town and with the agreed price for the same specified in said order, provided said price is not otherwise determined by the Proposal. A statement of the cost of extra work shall be made within 30 calendar days after the completion of the said extra work.
10. **“Goods and/or Services”** means those goods and/or services set out in this Proposal sought to be procured by the Town as a result of this Request for Proposal process.
11. **“Insurance Certificate”** a certified document issued by an insurance company licensed to operate by the Government of Canada or the Province of Ontario.
12. **“Mandatory Performance Specification”** means requirements that the selected Proponent is obligated to perform under the contract.
13. **“May”** used in this Request for Proposal document shall be permissive and discretionary but recommended.
14. **“Proposal”** is a written offer, in a specified form, received from a Proponent in response to a Request for Proposal to provide goods and services based on the approved format of the Town containing terms and conditions.
15. **“Proposal Package”** is the submitted package that includes the Proposal and any documents requested for evaluation.
16. **“Proponent”** is the Person who submits a Proposal.
17. **“Request for Proposal (RFP)”** means an invitation issued by the Town to supply a Good or Service for a fixed price where specifications may be difficult to define or are restrictive in nature.

18. **“Shall”** used in this Request for Proposal document is a mandatory requirement that if not met, will result in a Proponent’s disqualification.
19. **“Should”** used in the Request for Proposal document is a permissive and discretionary request but is recommended.
20. **“Will”** used in this Request for Proposal document is a mandatory requirement.
21. **“Town”** means the Corporation of the Town of Blind River.
22. **“Town Representative(s)”** has the meaning set out in section 2.7.
23. **“Responsible Bidder”** is a contractor, business entity or individual who is fully capable to meet all of the requirements of the solicitation and subsequent contract. Must possess the full capability, including financial and technical to perform as contractually required. Must be able to fully document the ability to provide good faith performance.
24. **“Responsive Bidder”** is a contractor, business entity or individual who has submitted request for proposal that fully conforms in all material respects to the Request for Proposal and all of its requirements, including all form and substance.

2. Instructions to Proponents

2.1 Closing Time and Address for Proposal Delivery

The proposals must be submitted to the Town at the office of:

Name: Kathryn Scott
Address: Town of Blind River
11 Hudson Street, PO Box 640
Blind River ON P0R 1B0

On or before the following date and time (the “Closing Time”):

Time: 2:00 p.m. local time
Date: Thursday, September 25, 2025

2.2 Information Meeting

At the time of issuance of this RFP a meeting has not been scheduled.

2.3 Number of Copies

The Proponent should submit one original Proposal accompanied by a digital file containing a PDF version of the proposal (submitted on a USB drive). Proposals may also be submitted electronically through *MERX by Sorva* at <https://www.merx.com/>.

2.4 Late Proposals

Proposals received after the Closing Time will not be accepted or considered. Delays caused by any delivery, courier or mail service(s) will not be grounds for extension of the Closing Time.

2.5 Amendments to Proposals

Proposals may be revised by written amendment, delivered to the location set out in Section 2.1, at any time before the Closing Time but not after. An amendment must be signed by an authorized signatory of the Proponent in the same manner as provided by section 3.3. Faxed or emailed amendments are permitted, but such amendment may show only the change to the proposal price(s) and in no event disclose the actual proposal price(s). A Proponent bears all risk that the Town's equipment functions properly so as to facilitate timely delivery of any amendment.

2.6 Municipal Audit Files

All Audit materials and original documents provided by the Municipal Staff shall remain on site.

2.7 Inquiries

All inquiries related to this RFP should be directed in writing to the person(s) named below (the "Town Representative(s)"). Information obtained from any person or source other than the Town Representative(s) may not be relied upon.

Kathryn Scott, CAO/Clerk
Town of Blind River
11 Hudson Street, PO Box 640
Blind River ON P0R 1B0
katie.scott@blindriver.ca
Phone: 705-356-2251 x213

Sue Dent, Treasurer
Town of Blind River
11 Hudson Street, PO Box 640
Blind River ON P0R 1B0
sue.dent@blindriver.ca
Phone: 705-356-2251 x207

Inquiries should be made no later than 7 days before Closing Time. The Town reserves the right not to respond to inquiries made within 7 days of the Closing Time. Inquiries and responses will be recorded and may be distributed to all Proponents at the discretion of the Town.

Proponents finding discrepancies or omissions in the Contract or RFP, or having doubts as to the meaning or intent of any provision, should immediately notify the Town Representative(s). If the Town determines that an amendment is required to this RFP, the Town Representative(s)

will issue an addendum in accordance with section 2.8. No oral conversation will affect or modify the terms of this RFP or may be relied upon by any Proponent.

2.8 Addenda

If the Town determines that an amendment is required by this RFP; the Town Representative(s) will issue a written addendum by posting it on the Bids & Tenders page on the Town's active website at www.blindriver.ca that will form part of this RFP. It is the responsibility of Proponents to check the Town Website for addenda. The only way this RFP may be added to, or amended in any way, is by a formal written addendum. No other communication, whether written or oral, from any person will affect or modify the terms of this RFP or may be relied upon by any Proponent. By delivery of a Proposal, the Proponent is deemed to have received, accepted and understood the entire RFP, including any and all addenda.

2.9 Examining of Contract Documents and Site

Proponents will be deemed to have carefully examined the RFP, including all attached schedules, the contract and the site (as applicable) prior to preparing and submitting a Proposal with respect to any and all facts which may influence a Proposal. The most recent audited financial statements are available on the Town's web-site at www.blindriver.ca.

2.10 Status Inquiries

All inquiries related to the status of this RFP, including whether or not a Contract has been awarded, should be directed to the Town Representative(s).

3. Proposal Submission Form and Contents

3.1 Package

Proposals are to be in a sealed package, marked on the outside with the Proponent's name, title of the Project and Reference Number.

3.2 Form of Proposal

Proponents are required to conform to the conditions listed below and those failing to do so will be disqualified for a non-compliant Proposal Form:

- a) The "Form of Proposal", Schedule B as supplied by the Town shall be completed with the contract information and signed with the authorized signature of the Proponent or of a designated official of the organization and submitted in the Proposal Package. An original signed document is required in the Proposal Package.
- b) All Proposal information and pricing shall be legibly written in ink or typed.

- c) The Proposal shall not be restricted by a statement added to the Form of Proposal or covering letter or alterations to the Form of Proposal provided by the Town.
- d) The Proponent is required to detail a project timeline that indicates when deliverables will be produced.

3.3 Signature

The legal name of the person or organization submitting the Proposal should be included on all forms. The proposal should be signed by a person authorized to sign on behalf of the Proponent and include the following:

- (a) If the Proponent is a corporation then the full name of the corporation should be included, together with the names of authorized signatories. The Proposal should be executed by all of the authorized signatories or by one or more of them provided that a copy of the corporate resolution authorizing those persons to execute the Proposal on behalf of the corporation is submitted;
- (b) If the Proponent is a partnership or joint venture then the name of the partnership or joint venture and the name of each partner or joint venturer should be included, and each partner or joint venturer should sign personally (or, if one or more person(s) have signing authority for the partnership or joint venture, the partnership or joint venture should provide evidence to the satisfaction of the Town that the person(s) signing have signing authority for the partnership or joint venture).
- (c) If the Proponent is an individual, including sole proprietorship, the name of the individual should be included.

4. Evaluation and Selection

4.1 Evaluation Team

The evaluation of Proposals will be undertaken on behalf of the Town by the Evaluation Team. The Evaluation Team may consult with others including Town staff members, third party consultants and references, as the Evaluation Team may in its discretion decide is required. The Evaluation Team will give a written recommendation for the selection of a Preferred Proponent or Preferred Proponents to the Town.

4.2 Evaluation Criteria

The Evaluation Team will compare and evaluate all proposals to determine the Proponent's strength and ability to provide the Services in order to determine the Proposal which is most advantageous to the Town, using the following criteria:

(a) Quality and Completeness of Proposal 5%

The evaluation team will consider the Proposal's completeness. The presentation and ease of understanding will be evaluated. The ability to directly tie the Proposal back to the RFP's requirements will be ranked more favourably.

(b) Experience, Reputation and Resources 40%

The Evaluation Team will consider the proponents demonstrated experience on similar engagements, key personnel and references where applicable. Proponents should include the features of their services that give them a competitive advantage and include the level of staff certification.

(c) Workplan and Timelines 30%

The Proposal should include a narrative that illustrates an understanding of the Town's requirements and services. The Evaluation Team will consider the general approach and methodology that the Proponent would take in performing the services. The Proposal narrative should include how the Proponent will complete the scope of Services, manage the Services, and accomplish the required objectives with the Town's schedule as well as include a description of the standards to be met and evaluated in the deliverable. Proponents shall provide a schedule of activities and associated costs over the proposed period of the engagement.

(d) Financial 25%

The total proposed pricing shall be inclusive, including, but not limited to, mileage, disbursements, and travel time along with all works as described within the RFP document. HST must be shown separately where applicable.

The Evaluation Team will not be limited to the criteria referred to above, and the Evaluation Team may consider other criteria that the team identifies as relevant during the evaluation process. The Evaluation Team 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.

4.3 Discrepancies in Proponent's Financial Proposal

If there are any obvious discrepancies, errors or omissions in the Proponent's financial proposal, the Town shall be entitled to make obvious corrections, but only if, and to the extent, the corrections are apparent from the Proposal as submitted.

4.4 Litigation

In addition to any other provision of this RFP, the Town may, in its absolute discretion, reject a Proposal if the Proponent, or any officer or director of the Proponent submitting the Proposal,

is or has been engaged directly or indirectly in legal action against the Town, its elected or appointed officers, representatives or employees in relation to any matter.

In determining whether or not to reject a Proposal under this section, the Town will consider whether the litigation is likely to affect the Proponent's ability to work with the Town, its consultants and representatives and whether the Town will incur increased staffing and legal costs in the administration of the Contract if it is awarded to the Proponent.

4.5 Additional Information

The Evaluation Team may, at its discretion, request clarifications or additional information from a Proponent with respect to any Proposal, and the Evaluation Team may make such requests to only selected Proponents. The Evaluation Team may consider such clarifications or additional information in evaluating a Proposal.

4.6 Interviews

The Evaluation Team may, at its discretion, invite some or all of the Proponents to appear before the Evaluation Team to provide clarifications of their Proposals. In such event, the Evaluation Team will be entitled to consider the answers received in evaluating Proposals.

4.7 Multiple Preferred Proponents

The Town reserves the right and discretion to divide up the Services; either by scope, geographic area, or other basis as the Town may decide and select one or more Preferred Proponents to enter into discussions with the Town for one or more Contracts to perform a portion or portions of the Services. If the Town exercises its discretion to divide up the Services, the Town 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 Town that might result or be achieved from the Town dividing up the Services and entering into one or more Contracts with one or more Proponents.

4.8 Negotiation of Contract and Award

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

- (a) Enter into a Contract with the Preferred Proponent(s); or
- (b) Enter into discussions with the Preferred Proponent(s) to attempt to finalize the terms of the Contract(s), including financial terms, and such discussions may include:
 - i. Clarification of any outstanding issues arising from the Preferred Proponent's Proposal;
 - ii. Negotiation of amendments to proposed work plan and/or scope of the Proposal of the Preferred Proponent;

- iii. Negotiation of amendments to the Preferred Proponent's price and/or scope of Services if:
 - 1. The Preferred Proponent's financial proposal exceeds the Town's approved budget, or
 - 2. The Town reasonably concludes the Preferred Proponent's financial proposal includes a price that is unbalanced, or
 - 3. A knowledgeable third party would judge that the Preferred Proponent's price materially exceeds a fair market price for services similar to the Services offered by the Preferred Proponent as described in the Preferred Proponent's Proposal; or
- iv. If at any time the Town reasonably forms the opinion that a mutually acceptable agreement is not likely reached within a reasonable time, give the Preferred Proponent(s) written notice to terminate discussions, in which event the Town may then either open discussions with another Proponent or terminate this RFP and retain or obtain the Services in some other manner.

5. Selected Proponent Standard Terms and Conditions of Contract

The Performance Standard Terms and Conditions form a part of each Proposal and shall apply to the Selected Proponent's contract for the award. The Standard Terms and Conditions are meant to supplement but not supersede the terms and conditions of any competitive request for Proposal document, contract or agreement. In the event of a conflict or inconsistency, the terms and conditions in this section of the Request for Proposal will govern.

5.1 Insurance

The Selected proponent shall submit the required insurance certificate within seven days of notification for the award.

a) Professional Liability Insurance/Error and Omissions Insurance

The Professional Liability Insurance/Error and Omissions Insurance shall not be less than Two Million Dollars (\$2,000,000.00). This insurance shall include protection against claims that might be brought against the Town by an employee or vendor and also protective coverage for all sub-contracted operations.

The Selected Proponent shall be required to pay any deductible amounts in connection with all insurance policies.

b) Workplace Safety and Insurance

The Proponent certifies that it is in full compliance with the Workplace Safety and Insurance Act. A copy of a Clearance Certificate from the Workplace Safety and Insurance Board must be submitted by the Proponent upon notification of the award of the contract and prior to commencing work.

5.2 Termination of Contract

Subject to the provisions below, the Contract may be terminated by the Town upon thirty (30) days advance written notice to the Consultant; if any work or service hereunder is in progress, and not completed as of the date of termination, then the Contract may be extended upon written approval of the Town until said work or services are completed and accepted.

- (a) Termination for Convenience – The Town may terminate this Contract for convenience at any time in which case the parties shall negotiate reasonable termination costs.
- (b) Termination for Cause – In the event of Termination for Cause, the thirty (30) days advance notice is waived and the Consultant shall not be entitled to termination costs.
- (c) Termination Due to Unavailability of Funds in Succeeding Fiscal Years – If funds are not appropriated or otherwise made available to support continuation of the performance of this Contract, in a subsequent fiscal year, then the Contract shall be cancelled and, to extent permitted by law, the Selected Proponent shall be reimbursed for the reasonable value of any non-recurring costs incurred but not amortized in the price of supplies or services delivered under the Contract.

5.3 Billing and Invoices

All payments will be made within 30 days from receipt of an approved invoice. Where there is a question of non-performance involved, payment in whole or in part against which charge back any adjustments required, will be withheld.

The Town of Blind River has implemented electronic payments for our Vendors. All payments will be made via Electronic Funds Transfer (EFT) directly into the Vendor's preferred bank account. The successful Proponent shall complete the required EFT Form after notification of contract award.

6. General Conditions

6.1 No Town Obligation

This RFP is not a tender and does not commit the Town in any way to select a Preferred Proponent, or to proceed to negotiations for a Contract, or to award any Contract, and the Town reserves the right to, at any time, reject all Proposals, and to terminate this RFP process.

6.2 Proponent's Expenses

Proponents are solely responsible for their own expenses in preparing and submitting Proposals, and for any meetings, negotiations or discussions with the Town or its representatives and consultants, relating to or arising from this RFP. The Town and its representatives, agents, consultants and advisors will not be liable to any Proponent for any claims, whether for costs, expenses, losses or damages, or loss of anticipated profits, or for any other matter whatsoever, incurred by the Proponent in preparing and submitting a Proposal, or participating in negotiations for a Contract, or other activity related to or arising out of this RFP.

6.3 No Contract

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

6.4 Conflict of Interest

A Proponent shall disclose in its Proposal any actual or potential conflicts of interest and existing business relationships it may have with the Town, its elected or appointed officials or employees. The Town may rely on such disclosure.

6.5 Solicitation of Council Members, Town Staff and Town Consultants

Proponents and their agents will not contact any member of the Town Council, Town staff or Town consultants with respect to this RFP, other than the Town Representative(s) named in section 2.7, at any time prior to the award of a contract or cancellation of this RFP.

6.6 Confidentiality

All submissions become the property of the Town and will not be returned to the Proponent. All submissions will be held in confidence by the Town unless otherwise required by law. Proponents should be aware that the Town is a "public body" defined by and subject to the Freedom of Information and Protection of Privacy Act of Ontario.

The successful auditor shall not at any time before, during or after the completion of the engagement divulge any confidential information communicated to or acquired by the Auditor or disclosed by the Town or its Boards in the course of carrying out the engagement. No such information shall be used by the Auditor on any other project without prior written approval.

Schedule A – Information

Background

A. General

The Town of Blind River is a single tier municipality with a population of approximately 3,500 situated along the north shore of Lake Huron in the District of Algoma.

The Town of Blind River provides a wide range of services to its ratepayers, including (but not limited to):

- Local Roads and transportation services
- Fire Protection
- Police Protection (provided by OPP)
- Development Services including building inspections and permits
- By-law enforcement
- Parks and recreational services
- Solid waste collection and disposal
- Water treatment and distribution
- Sewage collection and treatment
- Cemetery services

The Town has 32 full time employees as well as part time employees, and many seasonal employees (students) mostly in the summer months. There is 1 fire hall with 21 volunteer fire-fighters (varies).

The Town also owns the Blind River Development Corporation (BRDC - consolidated) and North Shore Power Group (NSPG – not consolidated).

B. Financial Computer System

The Town of Blind River uses CentralSquare/VADIM iCity software for Property Tax, Utility Billing, Payroll and General Accounting functions (Cash Receipting, General Ledger, Accounts Payable, Accounts Receivable, etc.). Huron Pines Golf & Country Club uses QuickBooks, as do BRDC and NSPG.

C. Eligibility

Before preparing a proposal for audit services for the Town of Blind River, candidates are advised to ensure that their firm can meet the following criteria. The firm must:

- hold a valid Public Accountant License under the Public Accounting Act;
- have significant recent municipal audit experience with municipalities in Ontario and demonstrate comprehensive knowledge of municipal financial reporting requirements and legislation governing municipal operations;
- have well developed professional auditing techniques and a sound system of control and review of audit work performed;
- demonstrate a commitment to providing reasonable annual continuity of experienced and qualified personnel available;
- demonstrate a commitment to meeting all reporting deadlines;
- conduct both interim and final audits;
- have substantial resources and support services available to address the scope of audit services required; and
- have sufficient resources to provide related consulting services if and when required.

Firms that cannot meet these minimum requirements should not submit a proposal.

D. Term

The term of appointment for the audit is for a period up to five years. However, the appointment is to be reviewed on an annual basis as Council reserves the right to terminate the agreement if dissatisfied in any way.

E. Annual Schedule

On or before November 30th of each year, the auditor shall meet with the CAO/Clerk and the Treasurer to discuss and agree upon a schedule for the completion and audit of the various financial statements of the municipality for the current year. Also, a list of the necessary schedules, working papers, analyses and other information to be prepared by municipal staff will be discussed and agreed upon.

The annual audit is to take place at such a time that the Auditor is prepared to present their audit letter in person to Council at a meeting no later than the end of July of the year following the end of the fiscal year being audited. Final field work should begin no sooner than March 15th.

The auditor shall keep account of the actual time spent on each task and be prepared to submit to the Treasurer upon the completion of the audit. The schedule shall detail the actual audit time spent in comparison to the time budgeted on which the total fee proposed was determined.

F. Fees and Expenses

The proposal should include a firm quotation for the fees to be charged for each audit year (2025-2029). The fee shall include all applicable taxes, itemized separately. Out of pocket expenses must be included in the audit fees quoted in this proposal call. The fees must include all auditing assignments including any work required to comply with PSAB sections which come into effect during the term of the audit.

The proposal should include itemized costs for:

- i) Preparation and audit of the Consolidated Financial Statements for the Town of Blind River
- ii) Audit of the Blind River Public Library (also requires separate financial statements)
- iii) Audit of Huron Pines Golf & Country Club (also requires a separate statement)
- iv) Audit of the Blind River Development Corporation (also requires separate financial statements)
- v) Preparation and audit of financial statements for North Shore Power Group
- vi) North Shore Power Group tax filings
- vii) Huron Pines Golf & Country Club tax filings, and
- viii) Blind River Development Corporation tax filings

An indication should be given in the proposal as to how fees for special audit work or additional assignments would be determined. Any additional service outside the audit assignment is to be approved by the CAO/Clerk and/or Treasurer prior to commencing.

G. Systems & Procedures Review

As part of the annual audit, a systems and procedures review shall be undertaken by the auditors. Any concerns identified by the auditors as part of this review will be communicated to the CAO/Clerk and Treasurer in the management letter.

H. Qualified Statements

The auditors shall immediately upon discovery of information or conditions, which would otherwise lead to the inclusion of a qualified opinion with respect to the financial statements, inform and fully discuss such matters with the appropriate staff. In addition, the auditors shall, when possible, allow for the CAO/Clerk and/or Treasurer to make an investigation, analyze, report and take corrective action as to avoid the inclusion of such qualifications.

I. Commentary on Financial Statements

The auditors shall provide a written commentary highlighting changes between fiscal years, such as unusual or important items which significantly affected the operating results for the

year, changes in the format or the nature of the disclosures in the notes to the financial statements, etc.

J. Internal Control Letter

As part of the internal audit, an Internal Control letter will be submitted by the auditors annually. This letter will address any concerns identified by the auditors during the audit regarding key control systems in both manual and automated environments.

K. Meetings & Subsequent Assistance

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

L. Management Letter

A Management Letter will be prepared by the auditors and submitted to the CAO/Clerk and the Treasurer, in draft form, at the same time the draft financial statements are completed, conveying concerns relative to the internal accounting, operating controls and/or other matters of material importance with respect to the municipality's operations. The auditors shall also provide recommendations as to such corrective actions as may be required and be prepared to provide advice and assistance with regard to implementation if required to do so.

Schedule B – Form of Proposal

(Return all of Schedule B with the Proposal Package Submission)

Contact Information of the Proponent

Legal Name of the Proponent or Individual

Mailing & Courier Deliver Address with Postal Code

Telephone Number

Fax Number

H.S.T. Number

For Any Questions Regarding the Proposal Name the Contact Person and Their Title

Contact's email address

Authorized Signature

Submission Label- Please Complete and attach to submission

FROM:

(Please complete above)

Deliver to:

The Corporation of
The Town of Blind River
11 Hudson Street, PO Box 640
Blind River ON P0R 1B0

RFP: 2025-06

Attention: Kathryn Scott

Professional Financial Audit Services

Closing Date: September 25, 2025 @ 2:00 p.m.