# Town of Gander

VOLET GANDER

## REQUEST FOR PROPOSALS RFP25-07

## FOR

## AUDITING SERVICES

**Closing: October 31, 2025 @ 2:00:00 p.m. Local Time**

**Location for Opening: Lancaster Room**

# Town of Gander – Request for Proposals

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# Part I – Standard Terms and Conditions

## Section 1: Purpose and Content

1. **Purpose of the RFP:** The Town of Gander (the "Town") is seeking proposals from qualified accounting firms for the provision of **Auditing Services**.
2. **RFP Contents:** This RFP document is organized into three parts:
    - **Part I – Standard Terms and Conditions:** General instructions and conditions for the proposal process.
    - **Part II – Specific Terms and Conditions:** Details about the services required, bidder qualifications, and evaluation criteria.
    - **Part III – Proposal Submission Form:** The form that must be completed and submitted with your proposal.
    - **Appendix A – Evaluation Matrix:** Breakdown of the evaluation criteria and scoring.

## Section 2: Instructions to Bidders

1. **Submission of Proposals:** Proponents may submit their proposals by **mail/courier, hand delivery, or email**. All proposals must be received by the Town's Procurement Officer **no later than 2:00 p.m. (local time) on October 31, 2025**. Late submissions will not be accepted.
    - **Sealed Submissions (Mail/Courier or Hand Delivery):** Place the proposal in a sealed envelope or package. Clearly label the outside with the RFP number and title ("RFP#25-07 – Auditing Services") and the proponent's name. Submit one (1) original and two (2) printed copies of the proposal. Sealed proposals should be delivered to:<br>**Suzanne White**<br>Procurement Officer – Town of Gander<br>100 Elizabeth Drive, Gander, NL A1V 1G7<br>Phone: 709-651-5905
    - **Email Submissions:** Email the proposal in PDF format to **tenders@gandercanada.com**. The email subject line must reference "RFP #25-07 Auditing Services". (Note: If submitting by email, an original hard copy is not required. However, ensure the email is sent before the closing time. It is the proponent's responsibility to ensure the proposal is received on time.)
2. **Proposal Completion:** Proponents must **complete all parts of the RFP** and submit all information requested. Proposals must be **final and complete** upon submission. **No changes or additions** to a proposal will be accepted after the closing date and time.
3. **Proposal Validity:** By submitting a proposal, the proponent agrees that its proposal will remain **irrevocable and open for acceptance for 90 days** following the RFP closing date. Proposals will not be returned to proponents.
4. **Authorized Signature:** An authorized representative of the proponent's firm must **sign the proposal**. This signature indicates acceptance of the terms and conditions of this RFP and

confirms that the signer has the authority to bind the proponent to the proposal. If the proponent's proposal is selected, the proponent must provide evidence of the signatory's authority if requested by the Town.

5. **Inquiries – RFP Process and Technical (Audit Services):** All questions regarding the RFP process or requirements must be directed in writing (email is acceptable) to the Town's Procurement Officer, **Suzanne White**, at **swhite@gandercanada.com** (phone: 709-651-5905). Questions should be submitted **no later than 48 hours before the closing time**.
6. **Addenda and Clarifications:** Proponents are responsible for ensuring they have received **all addenda** before submitting their proposal. The Town may also issue addenda to modify the RFP at its discretion. Proponents should check for any addenda up until the closing date on the Town of Gander website at **gandercanada.com.**
7. **No Other Contact:** Proponents **must not contact any other Town employees or officials** regarding this RFP, except for the contacts named above. Any information obtained from other sources is not official and should not be relied upon. The Town is not responsible for any information provided by persons other than the designated contacts.
8. **Non-Compliance and Alternatives:** If a proposal **cannot meet a specific requirement** of the RFP, the proponent should **clearly identify the variance or alternative** on a separate page or in a cover letter. The Town reserves the right to accept or reject any such non-compliance. **Unnoted non-compliance** (i.e., failing to address a requirement without indicating an alternative) may result in the proposal being disqualified. No allowances will be made for any requirement that is not met if it was not clearly identified in the proposal.
9. **No Collateral Agreements:** Proponents are advised that the Town will **evaluate proposals only against the disclosed evaluation criteria** (see Part II, Section 4). Proposals **must not include any inducements** such as donations, sponsorships, or other benefits outside the scope of the RFP. Any such offerings will be disregarded and could result in disqualification.
10. **Limitation of Liability:** By submitting a proposal, proponents agree that **they will not hold the Town liable for any costs or damages** incurred in the preparation or submission of their proposal. Furthermore, proponents agree **not to seek any alleged lost profits or opportunities** from the Town in the event that no contract is awarded.

## Section 3: Evaluation and Award

1. **Intent to Award:** The Town's intent is to award a contract to the proponent **offering the best overall value** for the required auditing services, as determined by the evaluation criteria. However, the **lowest-priced proposal will not necessarily be accepted**, and the Town reserves the right **not to award any contract** if it deems it in the Town's best interest.
2. **Right to Cancel:** The Town reserves the right to **cancel or withdraw** this RFP at any time, **before or after the closing date**, and **no compensation** will be provided to proponents for any expenses incurred in preparing a proposal in such an event.
3. **Evaluation Criteria:** All proposals that meet the mandatory requirements (Part II, Section 4.2) will be evaluated using the criteria and weighting outlined in **Part II, Section 4.3** and **Appendix A**. The evaluation will be conducted by Town staff or a committee appointed by

the Town. Each criterion will be scored, and a total score out of 100 points will be assigned to each proposal.

4. **Mathematical Errors:** In evaluating financial proposals, if there are any discrepancies or mathematical errors: **unit prices will govern** over extended totals, and **written numbers will govern** over numeric figures. The Town will correct such errors and adjust the proposal accordingly for the purpose of evaluation.
5. **Clarifications:** The Town may seek **clarification** from any proponent to assist in evaluation. This may include minor adjustments or explanations of the proposal content. Any request for clarification will be provided in writing, and the proponent should respond promptly in writing. **Clarifications are not an opportunity to modify a proposal** – they are solely to clarify understanding of the existing content. The Town is not obligated to seek clarification of any aspect of a proposal.
6. **Town's Rights During Evaluation:** In addition to the right to seek clarifications, the Town reserves the right to:
   - **Waive Minor Irregularities:** The Town may waive or overlook any minor errors, omissions, or irregularities in a proposal that do not materially affect the proposal's intent or the proponent's ability to perform the contract.
   - **Accept or Reject Any Proposal:** The Town, at its sole discretion, may accept or reject any or all proposals, and is not bound to accept the highest scoring or lowest price proposal.
7. **Costs of Proposal: All costs incurred by proponents in preparing and submitting a proposal, including any presentations or demonstrations, are the sole responsibility of the proponent.** The Town will not reimburse any expenses.
8. **Notification of Results:** Once a decision has been made, the Town will notify the **successful proponent** of the intent to award.

## Section 4: Award of Contract

1. **Formation of Contract:** The successful proponent will be expected to **enter into a formal contract** with the Town. The contract will include:
   - All the provisions of this RFP (including any addenda).
   - The content of the proponent's proposal **as accepted by the Town**. (Any portions of the proposal that conflict with the RFP or are not explicitly accepted in the notice of award will not form part of the contract.)
2. **No Assignment or Subcontracting:** The successful proponent shall **not assign the contract or subcontract any part of the services** without the **prior written consent** of the Town. Any change in control of the contracting firm (e.g., merger or sale) will be deemed an assignment and subject to consent.
3. **Indemnification:** The successful proponent must **indemnify and hold harmless** the Town of Gander, its Council members, officers, employees, and agents from and against all claims, demands, losses, damages, liabilities, and expenses (including legal fees) arising out of the proponent's performance of the contract. This includes claims arising from any negligent or wrongful act or omission by the proponent, its employees, agents, or subcontractors.

4. **Independent Contractor:** The successful proponent will act as an **independent contractor** and not as an agent or employee of the Town. The contract does not create any partnership, joint venture, or employer-employee relationship. The proponent will be solely responsible for all obligations of an employer, including payment of wages, benefits, and applicable taxes for its employees.
5. **Termination of Contract:** The Town reserves the right to **terminate the contract** with the successful proponent, at any time, with or without cause, by providing written notice. If termination is for convenience (not due to the proponent's default), the Town will pay for all services satisfactorily provided up to the termination date. If termination is for cause (e.g., due to breach of contract by the proponent), the Town will not be liable for any fees or expenses beyond the effective date of termination and reserves the right to claim damages for non-performance.

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# Part II – Specific Terms and Conditions

## Section 1: General Information and Background

1. **Objective:** The Town of Gander is issuing this RFP with the objective of selecting a qualified **accounting firm to provide external auditing services** for the Town's financial operations.
2. **About the Town of Gander:** The Town of Gander provides a range of municipal services to approximately **13,000 residents**. The Town's administration includes roughly **97 full-time and 10 part-time employees**, spanning various departments. These services and operations generate financial statements that require annual external audits.
3. **Contract Term:** The Town intends to award a contract for a period of **four (4) years**, covering the audits for fiscal year-ends **2025, 2026, 2027, and 2028**. The services under this contract would commence in **2026** (with the audit of the 2025 fiscal year) and conclude in **2029** (with the audit of the 2028 fiscal year). There will be no extension beyond this term under the original RFP; any continuation of services beyond the 4-year term would be subject to a new procurement process or agreement.

## Section 2: Scope of Services

The proposal should clearly detail how the proponent will fulfill the following scope of services required by the Town:

1. **Annual Financial Audit and Annual Expenditure Report for Canada Community Building Fund (CCBF):** Conduct an independent **annual audit** of the Town of Gander's financial statements and provide an annual report of the CCBF. This includes examining the Town's financial records, transactions, internal control systems, and accounting procedures for each

fiscal year in accordance with **Canadian Generally Accepted Auditing Standards (GAAS)**. The audit should cover all funds and consolidated entities in the Town's financial statements.

2. **Audit Opinion and Reporting:** Provide a **written audit report** for each fiscal year's financial statements, including an audit opinion on the fairness of the consolidated financial statements in accordance with Canadian public sector accounting standards. The audited financial statements and the auditor's report must be completed and delivered by **June 1** of each year. The auditor will be expected to **present the audit findings** and audited financial statements to the Town's Committee of the Whole or Council upon completion.
3. **Management Letter:** Following each audit, prepare a **Management Letter** that identifies any significant findings or observations from the audit. This includes:
   - Noting any **weaknesses in internal controls** or financial management practices observed during the audit.
   - Providing **practical recommendations** for improvement in areas where weaknesses or risks are identified.
   - Discussing these issues and recommendations with senior Town management **before** finalizing the Management Letter, to ensure accuracy and clarity.
4. **Compliance and New Standards:** Keep the Town informed about **changes in accounting and auditing standards**. The auditor should:
   - Advise the Town's Corporate Services staff, in writing, of any **new or revised reporting requirements** (for example, updates from the Public Sector Accounting Board (PSAB)) that will affect the Town's financial reporting.
   - Provide guidance to ensure that the Town's financial statements, note disclosures, and accounting practices remain **in compliance with current standards**.
   - Include, as part of the annual audit, an **audit of any special financial reports** required by external bodies. For example, provide an audited financial statement of the Town's use of **Canada Community Building Fund (formerly Gas Tax Funding)** (or similar special funding), as the Town is required to report on those separately.
5. **Availability and Advice:** Serve as a resource to the Town for occasional **consultation on financial matters throughout the year**. This includes:
   - Answering questions and providing advice on accounting, auditing, taxation (e.g., HST), or financial reporting issues that may arise. Such inquiries from the Town are expected to be infrequent and of limited scope.
   - Providing guidance by phone or email, or issuing written confirmations or opinions when requested, on specific accounting treatments or new standards implementation.
   - All such routine consultation **should be included in the audit fee**. If the Town requests work outside the typical scope (for example, an in-depth special report or analysis), the auditor must inform the Town **in advance** if additional fees would apply and obtain the Town's agreement before proceeding.
6. **Audit Planning and Interim Work:** Work with the Town's Corporate Services staff to ensure a smooth audit process each year. This involves:

- **Audit Planning:** Meet (or conference) with Town officials in advance to outline the audit schedule, discuss any issues from prior audits, and confirm timelines and requirements.
- **Interim Audit Work:** If applicable, perform interim audit procedures (such as testing transactions or controls partway through the fiscal year) to reduce the workload at year-end and identify any issues early.

7. **Town's Assistance and Preparedness:** The Town's Corporate Services staff will be responsible for **preparing year-end working papers** and schedules. The auditor can expect the Town to provide:
    - A trial balance and draft financial statements for the year.
    - Supporting schedules for balance sheet accounts and select revenue/expense accounts as requested.
    - All necessary documentation and explanations needed to support the audit work. The proposal should outline what items or schedules the auditor expects the Town to prepare. The auditor should also provide a **list of required information** and an **audit schedule** in advance each year so that Town staff can be prepared.
8. **On-Site Presence and Meetings:** The audit will likely involve on-site work at the Town's offices in Gander. The auditor should plan to:
    - Spend sufficient time on-site to perform detailed audit testing and to meet with staff from corporate services and other departments as needed.
    - Attend meetings (in-person or virtual) to present the audit plan (if requested) and to review draft financial statements and audit findings with management.
    - Attend Committee meeting to present the final audited financial statements and answer any questions from elected officials.
9. **Additional Requirements:** If the proponent offers any **additional services or innovative methodologies** that would add value to the audit process or the Town's financial health, these should be described in the proposal. For example, the proponent might offer insights on improved financial reporting, benchmarking against other municipalities, training for staff on new accounting standards, etc. (Note: Some of these may overlap with evaluation criteria in Section 4.)

## Section 3: Bidder Qualifications

Proponents must demonstrate they have the qualifications and experience necessary to undertake the Town's audit. At a minimum, the following qualification is **mandatory**:

- **Professional Accreditation:** The **Lead Auditor** (often the audit partner or lead manager assigned to the Town's audit) **must be a member in good standing of the Chartered Professional Accountants of Newfoundland and Labrador (CPA NL)**. In addition to the mandatory professional qualification above, the Town will look for the following in evaluating a proponent's qualifications (these can be highlighted in the proposal, though they are also covered in the evaluation criteria):

- **Municipal Audit Experience:** Relevant experience conducting audits for municipalities or similar public sector entities. Experience with towns or organizations of comparable size and complexity to Gander is an asset.
- **Knowledge of Municipal Financial Systems:** Familiarity with financial software **Microsoft Dynamics GP** and **Central Square** (the systems currently used by the Town of Gander for financial reporting and accounting) will be considered a strong asset, as it will enable a faster learning curve and understanding of the Town's records.
- **Team Expertise:** The audit team's overall expertise, including the qualifications of partners, managers, and audit staff to be assigned. Proponents should identify key team members and note any relevant designations or specialized training (e.g., courses in public sector accounting).
- **Reputation and References:** A track record of reliability and professional conduct. The Town may request references or consider prior experience with the Town (if any) or with other similar clients in Newfoundland and Labrador.

## Section 4: Selection Process and Evaluation Criteria

### 4.1 Evaluation Process

The Town of Gander will utilize a structured evaluation process to select the proponent that provides the best overall value. The process is as follows:

1. **Initial Review (Mandatory Criteria):** Upon opening, each proposal will be reviewed to ensure it meets the **mandatory submission requirements** (see Section 4.2 below). If a proposal is missing any mandatory requirement, it may be disqualified from further consideration.
2. **Detailed Evaluation (Rated Criteria):** All proposals that pass the initial review will then be evaluated by the selection committee according to the **rated evaluation criteria** outlined in Section 4.3. Each criterion will be scored and weighted as per the Evaluation Matrix (Appendix A). The evaluators will review the content of the proposal and assign scores independently, then meet to discuss and finalize scores.
3. **Shortlisting:** Based on the scores, the Town **may shortlist up to three (3) top-ranked proponents**. Shortlisting will be determined by identifying a natural break in scoring or a top tier of proposals.
4. **Presentations/Interviews (Optional):** Shortlisted proponents **may be invited to an interview or to present** their proposal to the selection committee. If required, this presentation will allow proponents to highlight key aspects of their proposal and for the committee to ask questions or seek clarification. The Town will provide instructions regarding the timing, format, and content expected in the presentation if this stage is utilized. **Note:** If presentations are held, the Town may adjust proposal scores based on the additional information gained (for example, to evaluate the proponent's communication skills or to clarify aspects of the proposed approach).

5. **Reference Checks:** The Town may contact the references provided by proponents (especially for those considered for award) to verify the proponent's past performance and experience.
6. **Final Selection:** The Town will select the proponent that, in its opinion, offers the **best combination of expertise, service, and price**. The highest scoring proposal following the evaluation steps (and presentation, if applicable) will not automatically be selected if, for example, reference checks yield concerns or if the pricing is deemed unreasonable in negotiations. However, the scoring will guide the decision.
7. **Notification and Contracting:** Once a tentative decision are made, the Town will notify the successful proponent and proceed to finalize the contract.

## 4.2 Mandatory Submission Requirements

For a proposal to be considered, it **must** meet all of the following requirements. These are evaluated on a pass/fail basis (they are not scored but are required to advance to scoring):

- **Submission Form and Signature:** The proposal must include the **completed and signed Proposal Submission Form** (Part III of this RFP) or an equivalent cover letter that includes a declaration of offer and is signed by an authorized signatory of the proponent. The signature confirms the proponent's intent to be bound by the proposal and the terms of the RFP.
- **Complete Package:** The proponent must submit the required number of copies in the requested format:
    - If submitted in hard copy: One (1) original and two (2) copies of the proposal, with the original clearly marked.
    - If submitted by email: The proposal must be in an easily printable format (preferably PDF). Multiple files (if any) should be clearly labeled. **Note:** Only one submission method is required; do not send both hard copy and email.
- **Timely Submission:** The proposal (whether hard copy or email) **must be received by the Town by the RFP closing date and time** (October 31, 2025, at 2:00 p.m. NL time). Proposals received after this deadline will not be considered.
- **Proposal Completeness:** All sections of the RFP that require a response should be addressed. The proposal should contain no significant omissions and should be prepared in accordance with the RFP instructions.

If any of the above requirements are not met, the proposal may be **rejected without further evaluation**. The Town, at its discretion, may contact a proponent to clarify the absence of a required element (for example, to verify if a missing signature was an oversight), but is under no obligation to do so.

## 4.3 Rated Evaluation Criteria

Proposals that meet the mandatory requirements will be evaluated and scored on the following criteria. Proponents should ensure their proposal clearly addresses each of these points to receive full consideration. The **weight** (maximum points) for each category is indicated in parentheses. A detailed scoring matrix is provided in **Appendix A**.

1. **Understanding of the Engagement (5 points):**
   Evaluate the proponent's understanding of the Town's needs and the scope of work. Key points include:
   - Demonstrated understanding of the Town's organizational structure and governance.
   - Awareness of the objectives of the audit engagement and any challenges specific to municipal audits (for instance, public sector accounting requirements, deadlines such as the June 1st reporting requirement, etc.).
   - Clarity and insight in the proposal's introduction or executive summary indicating the proponent's comprehension of what the Town is seeking.
2. **Experience with Municipal Audits (20 points):**
   Assess the firm's relevant experience, including:
   - **Municipal Audit Experience:** Number and size of municipal or other public sector audits performed in the past. Experience with Newfoundland and Labrador municipalities or Canadian municipalities of similar size will be rated highly.
   - **Knowledge of Financial Systems:** Familiarity with **Microsoft Dynamics GP** and **Central Square Software**, which are used by the Town of Gander. Direct experience with these systems in past audits is a strong asset.
   - **Relevant Industry Knowledge:** Understanding of the public sector environment, including PSAB standards, municipal financial reporting, budgeting, and regulatory requirements for municipalities.
3. **Audit Team – Qualifications and Experience (10 points):**
   Consider the qualifications and experience of the personnel proposed for this audit:
   - **Team Composition:** Who are the key team members (partner, manager, senior, etc.) and what roles will they play?
   - **Individual Experience:** The relevant experience of each team member, especially the lead auditor and audit manager. Highlight municipal or public sector audit experience, professional designations (CPA, etc.), and years of auditing experience.
   - **Support and Continuity:** The firm's approach to staffing – will the team assigned remain consistent year over year? What is the backup plan if a team member leaves? Continuity is considered a benefit for multi-year engagements.
4. **Audit Approach and Implementation (15 points):**
   Evaluate the quality of the proposed audit work plan and methodology, including:
   - **Audit Plan:** A clear plan outlining how the audit will be carried out each year. This should include an overview of audit phases (planning, interim fieldwork, final fieldwork, reporting).

- **Timeline and Hours:** The expected schedule for interim and final audits and the estimated number of person-hours dedicated to the Town's audit each year. Break down hours by staff level if possible (e.g., partner hours, manager hours, junior auditor hours).
- **Understanding of Operations:** How the firm plans to quickly gain an understanding of the Town's operations and financial processes. For example, initial meetings, review of prior statements, and use of checklists or systems reviews.
- **Methodology:** Description of how the firm will conduct substantive testing, compliance testing, and evaluate internal controls. Explain any sampling techniques, use of data analytics, or risk assessment processes.
- **Use of Town Staff Time:** An estimate of what assistance will be required from Town staff. (e.g., providing documents, preparing schedules, pulling invoices). A schedule or list of schedules that Town staff need to prepare should be indicated. A well-thought-out plan minimizes disruption to Town operations.
- **Quality Control:** How the firm ensures quality and accuracy, including internal review processes before the audit report is finalized.

5. **Additional Services and Value-Added (5 points):**
   What other services or benefits does the proponent offer that would add value to the Town? For example:
   - **PSAB Advisory:** Advising on implementing new Public Sector Accounting Board standards or on financial statement presentation to achieve best practices (and possibly assist in earning a GFOA Award for Financial Reporting, if the Town pursues one).
   - **Tax and Financial Advice:** Guidance on HST, other tax matters relevant to municipalities, or optimizing grant claims, etc.
   - **Training:** Providing training sessions for Town staff on emerging financial issues or software, if needed.
   - **Committee/Council Presentations:** Willingness to attend additional meetings or answer questions outside the core audit presentation.
   - **General Availability:** The firm's commitment to customer service, such as quick response times for questions, or periodic check-ins during the fiscal year.
     Note: These services should be included in the base fee or clearly priced if they would be extra. Their availability will be considered a positive even if not utilized every year.
6. **References (5 points):**
   The quality of the proponent's references, particularly from clients similar to the Town. Consideration will be given to:
   - Feedback from references regarding the firm's professionalism, expertise, communication, adherence to timelines, and the value of their recommendations.
   - Successful completion of similar engagements (municipal audits or public sector audits).
   - Any known performance issues or reputational factors (e.g., if the firm has previously done work for the Town or nearby municipalities, the Town may consider its own experience or inquire informally).

7. **Proposed Fees (40 points):**
   The total cost of the auditing services over the four-year term. Proponents should provide a **clear breakdown of their fee proposal**, including:
   - **Annual Audit Fee:** The professional fees for each year's audit. If the fee is the same each year, indicate the fixed annual fee. If the fee varies (for example, increasing annually), provide each year's fee.
   - **Annual Canada Community Building Fund Annual Expenditure Report Fee:** The professional fees for each year's audit due March 31. If the fee is the same each year, indicate the fixed annual fee. If the fee varies (for example, increasing annually), provide each year's fee.
   - **Hourly Rates:** The hourly billing rates for staff levels (partner, manager, senior accountant, junior accountant) in case additional work is requested outside the audit scope.
   - **Disbursements:** An estimate of any disbursements (travel, accommodations, meals, etc.) or state if these are included in the annual fee.
   - **Value for Money:** The Town will assess fees in light of the proposed work plan and team. The lowest fee will receive the maximum points for this category, with other proposals scored on a proportional or ranked basis.
   - **Pricing Assumptions:** If the fee is contingent on any assumptions (e.g., number of Town staff assisting, use of specific software, etc.), those assumptions should be clearly stated.
     *Note:* All fees should be quoted **exclusive of HST**.
   - The scoring of the fee will typically be calculated by a formula (for example, with the lowest fee receiving 40 points and others receiving a proportionate score). The Town may use a preset formula or a ranking method. Details of the exact scoring method for fees are not disclosed, but proponents should assume a competitive comparison.

## 4.4 Presentations (If required)

As noted, the Town may invite a short list of proponents to make a **presentation** or attend an **interview** as part of the evaluation process. If this step is utilized:

- The Town will notify the affected proponents of the time and format of the presentation to be held thorough video conferencing.

# Part III – Proposal Submission Form

**Instructions:** Proponents must complete and **sign** the following Proposal Submission Form (or provide a similarly formatted letter with all the required information and signatures). **Failure to submit a signed Proposal Form will result in the proposal being rejected.**

To: **Suzanne White, Procurement Officer**
Town of Gander
100 Elizabeth Drive
Gander, NL A1V 1G7

We, the undersigned, have carefully examined **RFP #25-07 – Auditing Services** and all related documents and addenda. **We hereby offer to provide auditing services** to the Town of Gander in accordance with the RFP requirements, for the pricing and on the terms stated in our proposal.

- **Validity of Offer:** Our proposal shall remain open for acceptance by the Town for a period of **90 days** from the RFP closing date.
- **Pricing:** We confirm that the prices quoted in our proposal are:
    - [] **Firm for the full four-year term** of the contract.
    - [] **Not firm** for the full term. (If not firm, our pricing is subject to the following adjustment policy: _.)
      *(Check the appropriate box. If prices are not firm for the four years, clearly outline the adjustment formula or policy, such as annual inflationary increases, etc.)*

We agree that, should our proposal be accepted by the Town, we will execute a contract for the services in accordance with the RFP.

**Proponent Information and Signature:**

**Proponent (Accounting Firm) Name:** ______________________________
Authorized Signatory Name and Title: ______________________________
Signature of Authorized Signatory: ______________________________
Date: ______________________________
Address: ______________________________
City, Province, Postal Code: ______________________________
Telephone: ______________________________
Email: ______________________________

*Note: By signing this form, the signer certifies that they have the authority to bind the proponent to the terms of this proposal and any resulting contract.* **Important:** Failure to sign and submit this Proposal Submission Form (or an equivalent signed offer letter) **will result in disqualification** of the proposal.

# Appendix A – Evaluation Matrix (Summary of Criteria and Scoring)

For reference, the evaluation committee will use a scoring matrix similar to the outline below when reviewing proposals:

| Evaluation Criteria | Points (Weight) | Details |
|---|---|---|
| **1. Understanding of the Engagement** | 5 points | Does the proponent demonstrate a clear understanding of the Town's needs, the scope of work, and the context of municipal governance and finance? |
| **2. Municipal Audit Experience** | 20 points | Experience with municipal or public sector audits of similar size/scope. Familiarity with the Town's financial systems (Dynamics GP, Central Square). Knowledge of municipal financial practices. |
| **3. Audit Team (Qualifications & Exp.)** | 10 points | Qualifications of key team members (CPA, etc.), relevant experience, team structure, and continuity plan. |
| **4. Audit Approach & Work Plan** | 15 points | Quality of the proposed audit plan, including timeline, methodology, understanding of Town operations, and efficient use of Town staff's time. |
| **5. Additional Services/Value-Added** | 5 points | Value-added services (PSAB advice, tax guidance, training, etc.) included with the audit engagement. |
| **6. References** | 5 points | Satisfaction of past clients, especially municipal references; trustworthiness and professionalism. |
| **7. Proposed Fee** | 40 points | Total all-inclusive fee for four years (exclusive of HST), evaluated relative to other proposals. |
| **Total Points** | **100 points** | |

### Disclosure of Information

By submitting a bid, the proponent acknowledges that:

- The Financial value of a contract resulting from this procurement process will be publicly.
  released as part of the award notification process.
- This Procurement process is subject to the Access to information and Protection of Privacy Act, 2015.
- The bidder agrees that any specific information in its bid that may qualify for an exemption from disclosure under subsection 39(1) of the Access to information and protection of Privacy Act, 2015 has been identified. If no specific information had been identified it is assumed that, in the opinion of the bidder, there is no specific information that qualifies for an exemption under subsection 39(1) of the Access to information and protection of privacy Act, 2015
- This procurement is subject to trade agreements, such as the Canada Free Trade Agreement and the Canada European Union Comprehensive & Economic Trade Agreement, where applicable.