



THE MUNICIPALITY OF

LAMBTON SHORES

Financial Services

9577 Port Franks Road

Theford, ON N0M 2N0

T: 519-243-1400 / 1-866-943-1400

www.lambtonshores.ca

THE MUNICIPALITY OF LAMBTON SHORES

**Request for Proposal – 2024-34
External Audit Services**



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9577 Port Franks Road, Theford ON

Telephone: (519) 243-1400

Email: treasury@lambtonshores.ca

[The Municipality of Lambton Shores](http://www.lambtonshores.ca)

November 15, 2024

SUBMISSIONS shall be received no later than the closing time and date noted below to the attention of Janet Ferguson, Director of Financial Services, and must contain the below information.

Request for Proposal Number	2024-34
Project Name	External Audit Services
Open for Acceptance	60 days from Proposal Closing Time and Date
Question Period Closing Time and Date	November 29, 2024 2:00:00 p.m., local time
Proposal Closing Time and Date	December 6, 2024 2:00:00 p.m., local time
Tentative Council Award Date	December 17, 2024
Tentative Start Date	December 18, 2024
Project Completion Date	Annually May 31

INFORMATION TO BIDDERS DOWNLOADING THIS DOCUMENT

Bidders downloading this document from the Municipality of Lambton Shores website must register with the Finance Department to be added to the Bidders List. Interested Bidders are required to complete the information below and return this form via email to:

treasury@lambtonshores.ca

Bidders who do not register may not receive any additional information or addendums relating to this project.

Bidder Registration Form

Company Name: _____

Address: _____

City/Town: _____

Contact Name: _____

Phone Number: _____

Email Address: _____

Project Name: 2024-34 – External Audit Services

1.0 Request for Proposal Details

1.1 Purpose

The Municipality of Lambton Shores (“the Municipality”) is issuing this Request for Proposal (“RFP”) to seek interested Proponents for the provision of External Audit Services in conjunction with Section 296 of the Municipal Act. Through this RFP, the Municipality seeks to secure Audit Services to audit the accounts, transactions, working papers and financial statements pertaining to all operations of the Municipality and its appointed boards. The scope of work is further detailed within the RFP document.

With this RFP, the Municipality is seeking Proposal submissions which provide the best financial and overall value to the Municipality.

1.2 Background

On November 4, 1998, the Minister ordered that the Municipalities of the Village of Arkona, Town of Bosanquet, Town of Forest, Village of Grand Bend, and Village of Thedford amalgamate as one effective January 1, 2001. The new Municipality named “Municipality of Lambton Shores” was created and has a current population of approximately 11,800 persons.

The Council of the Municipality is comprised of a Mayor, Deputy Mayor, and seven (7) Councillors representing seven (7) wards. The Council is the legislative and decision-making body of the Corporation.

The Municipality of Lambton Shores is diverse and responsible for the provisions of many services including but not limited to: Fire Protection, Road Maintenance and Reconstruction, Snow Removal, Municipal Harbours, Water Distribution, Wastewater Collection and Treatment, Storm Sewers, Planning and Zoning, Cemeteries, Indoor Recreation, Outdoor Recreation, Community Centres, Library Facilities, Municipal Beaches, Municipal Parking, and General Admissions.

Lambton Shores jointly owns a wastewater treatment facility, pump station and forcemains with the Municipality of South Huron. The operating and capital financial activities of the Grand Bend and Area Joint Sewer Board are audited separately from the Municipalities; however, each municipality does consolidate their proportionate share into their financial statements.

Lambton Shores is also a part of the Lambton Area Water Supply System and the Lake Huron Primary Water Supply. These are separate entities and complete their own audits. Once complete, the proportionate share is also consolidated in the Lambton Shores Financial Statements.

Lambton Shores is audited annually and Financial Statements prepared and submitted to the Ministry.



1.3 Named Parties

For the purposes of this RFP, the following parties are identified:

Owner: **The Corporation of the Municipality of Lambton Shores**
Contact for Enquiries: **Janet Ferguson, Director of Financial Services**
Telephone No.: **519-243-1400 ext. 8116**
Email: **jferguson@lambtonshores.ca**

All inquiries, clarifications, or questions shall be communicated through the above noted Lambton Shores contact email address. Answers shall be addressed through addendum which will be provided to registered bidders and through the Municipality website.

[Proposals and RFPs - Lambton Shores](#)

1.4 Request for Proposal (RFP) Procedure

This RFP was released on November 15, 2024. The process regarding submissions and the RFP opening will be applicable for this RFP. Proponents must adhere strictly to the instructions concerning submissions. The Municipality reserves the right to amend the schedule.

All submissions will be received either via email or in-person via sealed hard copy at the Municipality office (9577 Port Franks Road, Thedford ON) before 2:00:00p.m. Local Time, December 6, 2024, and shall be labelled as follows:

Request for Proposal: No. 2024-34
External Audit Services
Attention: Janet Ferguson, Director of Financial Services
Municipality of Lambton Shores
9577 Port Franks Road
Thedford, ON N0M 2N0

- A. The Municipality of Lambton Shores reserves the right to accept or reject any or all submissions. The lowest price will not necessarily be accepted as outlined in the evaluation criteria.
- B. Submissions received later than the time specified will not be accepted or considered. Submissions must be plainly marked to reveal contents and the proponents name and address.
- C. Submissions are to be open for acceptance for a period of 60 days beyond the closing date.
- D. Costs shall be provided in Canadian dollars. HST is to be shown separately as 13%. Costs submitted shall be all inclusive and submitted as an upset limit.
- E. Submissions will be reviewed for compliance, and the unofficial results will be shared on the Municipality website when available.



All hard copy submissions should include three (3) copies of the completed Proposal.

1.5 Question Period Cut-Off Date

During the RFP period, inquiries may only be in writing via email following the aforementioned directions until November 29, 2024, after which time no further inquiries will be accepted. All other inquiries may not be considered or acknowledged.

Inquiries received after this date will only be answered if deemed by the Municipality to be fundamental to the integrity of the RFP. The Municipality may also issue an addendum for administrative corrections and clarifications at any time prior to the RFP's closing date.

1.6 Withdrawal of Submission

Proponents will be permitted to withdraw their Submission, unopened, after it has been deposited, if such a request is received by the Municipality of Lambton Shores, in writing through email, prior to the time specified for the opening of Submissions.

1.7 Negotiations

The Municipality of Lambton Shores reserves the right to enter into negotiations with the selected Proponent who is determined to offer services in the best interest of the Municipality of Lambton Shores with the intent to arrive at a mutually satisfactory arrangement.

1.8 Sub-Contracts

Any Proponent intending to sub-contract for equipment, labour, services, or supplies must clearly identify all sub-consultants/sub-Proponents in their submission. The Municipality of Lambton Shores reserves the right to accept or reject any sub-contracts.

1.9 Incurred Costs

The Municipality of Lambton Shores will not be liable nor reimburse any Proponents for costs incurred in the preparation of submissions, site inspections, demonstrations, or any other services that may be requested as part of the evaluation process.



1.10 RFP Award

Proponents may be required to make a presentation to the Municipality. The presentation may assist the Municipality in selecting a proponent and may alter scoring. This RFP will not necessarily be awarded to any proponent. Work shall only commence following approval, subsequent Agreement execution, and all necessary documentation submitted to and approved by the Municipality.

1.11 Payment

Payment will be made monthly, after submission of a detailed invoice and associated reporting.

The Municipality prefers to pay accounts via Electronic Funds Transfer (EFT). Bidders who are unable or unwilling to accept payment via this method should clearly indicate so within their response.

1.12 Confidential Information

All information provided by or obtained from the Municipality in any form in connection with this RFP either before or after the issuance of this RFP:

- a) Is the sole property of the Municipality and must be treated as confidential;
- b) Is not to be used for any purpose other than replying to this RFP and the performance of the Contract;
- c) Must not be disclosed without prior written authorization from the Municipality; and
- d) Shall be returned by the Proponent's to the Municipality immediately upon the request of the Municipality.

The Proponent should identify any information in its proposal, or any accompanying documentation supplied in confidence for which confidentiality is to be maintained by the Municipality. The confidentiality of such information will be maintained by the Municipality, except as otherwise required by law or by order of a court of tribunal. Proponents are advised that their proposals will, as necessary, be disclosed on a confidential basis to advisers retained by the Municipality to advise or assist with the RFP process, including evaluation or proposals. If a proponent has any questions about the collection and use of personal information pursuant to this RFP, questions can be directed to the RFP contact.



2.0 Submission Requirements

2.1 General Requirements

- a) The Municipality is requesting responses from Proponents who are both interested and capable of undertaking the work.
- b) The onus is on the Proponent to show their knowledge, understanding and capacity to conduct the work outlined in this RFP.
- c) All information provided in response to this RFP must contain sufficient detail to support the services being proposed. Incomplete Responses will not be considered.
- d) It shall be the responsibility of the proponent to clarify any points in question with the Municipal Contact prior to submitting a proposal.
- f) The Proponent, by way of submission of an RFP, promise to commence work on an “as required basis” and to diligently perform the work continuously when requested by the Municipality, upon acceptance of the RFP, without undue delay as specified and completes the work in its entirety in consultation with the Municipality as per the included dates.

If the Proponent fails or neglects to commence or to execute the work diligently, and at a rate of progress that will ensure the entire completion of the work within a reasonable time or fail to observe and perform any of the provisions of this RFP, the Municipality may notify the Proponent to discontinue all work under this RFP. The Municipality may then employ such means necessary to complete the work, and in such a case, the Proponent shall have no claim for further payment in respect of work performed.

2.2 Specific Requirements

- a) RFP submissions for the included scope will be received either via email or by hardcopy in-person until 2:00:00 p.m., local time on December 6, 2024, to:

Lambton Shores Finance Department
9577 Port Franks Road
Thedford, ON N0M 2N0
Attn: Janet Ferguson, Director of Financial Services
treasury@lambtonshores.ca

- b) This RFP in its entirety must form part of the submission package.
- c) Submissions shall be witnessed and/or sealed if hardcopy. If electronic, they must be electronically signed.



- d) Submissions must be fully legible. Submissions that are incomplete, unbalanced, conditional, or obscure, or which contain erasures or alterations not properly initialed, or irregularities of any kind, may be rejected as informal or void.
- e) The Proponent shall obtain, maintain, and pay for Comprehensive General Liability Insurance with an insurer acceptable to the Municipality. The insurance coverage shall be subject to limits of not less than five million (\$5,000,000.00) dollars, inclusive, per occurrence, for bodily injury, death and damage to property, including loss of use of property, for any occurrence. All required insurance must be endorsed to provide the Municipality with thirty (30) days' advance written notice of cancellation or material change.

The proponent will provide the Municipality with evidence of the required insurance, in the form of a completed Certificate of Insurance, immediately following execution and delivery of a formal agreement or engagement letter.

- f) The Proponent shall make sure that its operations, and all of the services and products that it provides relating to this project, are in accordance with, and appropriately authorized under, all relevant and applicable law. Some of the many laws that might apply are: the Workplace Safety and Insurance Act, 1997, the Occupational Health and Safety Act, the Accessibility for Ontarians Act, 2005. Other laws will also apply and they could be provincial or federal statutes or regulations, or municipal by-laws and policies. The Proponent is responsible for applying for and receiving any required authorizations or licenses to undertake the work associated with the project.

The Proponent guarantees to the Municipality that it does, and that it will continue to comply with all applicable laws in this regard.

- g) The Proponent will be required to submit a list of Sub-Proponents (if any) including Health & Safety Acknowledgements prior to the work commencing.
- h) Financial and corporate information if requested.
- i) Other additional assurances or protections as deemed necessary by the Municipality.

2.4 Evaluation Process

All accepted submissions will be reviewed by the Municipality. Any submissions not accepted will not be evaluated and Proponents will be informed as such.



3.0 Submission Information

- 3.1 Responses must be received no later than the specified closing time and date, as per these RFP requirements.
- 3.2 Proponents may edit or withdraw a submitted Response at any time up to the official closing time. Respondents are solely responsible to:
 - make any required adjustments to their Response;
 - acknowledge the Addendum/Addenda; and
 - ensure the re-submitted Response is **RECEIVED** no later than the closing time and date.
- 3.3 The Municipality reserves the right to accept or reject any and all responses.
- 3.4 Responses are to remain firm for acceptance for a period of **60** days from the closing time and date.
- 3.5 The acceptance and award of the Response, and any potential subsequent procurement processes, and/or execution of an agreement, contract or purchase order may be subject to approval by Council.
- 3.6 By submitting a response, the Respondent acknowledges and accepts all terms and conditions in this Response solicitation document and all policies and procedures as per the Municipality Procurement and Asset Disposal Policy.



4.0 Terms and Conditions

4.1 Questions/Addenda

- a) All questions, inquiries and clarifications regarding this RFP are to be submitted through email to the aforementioned Municipality contact. Inquiries must not be directed to other employees or Elected Officials. Submitting inquiries outside of this framework may result in your Response being rejected.
- b) The Municipality assumes no responsibility for any verbal (spoken) information from any Municipality staff or from any Consultant firms retained by the Municipality, or from any other person or persons who may have an interest in this Response.
- c) Amendments or changes to this RFP prior to the closing date and time stated herein will only be in the form of written addenda issued by the Municipality and distributed through email to the registered bidders. It is the Proponents sole responsibility to inform itself of any distributed addenda.

Proponents must acknowledge all addenda as part of their submission. Failure to do so may result in rejection.

- d) The Municipality makes no promise or guarantee that addenda will be delivered by any means to any Respondent. By submitting a Response, the Respondent acknowledges and agrees that addenda shall only be emailed to registered bidders and it is the sole responsibility of the Respondent to check for said addenda.
- e) Where a request results in a change or a clarification to the RFP, the Municipality will prepare and issue an addendum. No addendum will be issued within the 48 hours prior to closing - not including Saturdays, Sundays and Statutory Holidays observed by the Municipality for regular business hours **with the exception of an addendum postponing the closing or cancelling of this RFP, or a piece of information may be critical to the results of the RFP.**

Respondents that have submitted Responses prior to the date and time cut-off for addenda issuance are solely responsible to monitor their email for further addendum and are therefore also solely responsible for submitting a completely new Response acknowledging any said addenda prior to the closing date and time of the RFP solicitation.

4.2 Cancellation

- a) The Municipality reserves the right, at its absolute sole discretion, to cancel this contract with 30 days written notice, without cause and without penalty.



- b) The Municipality reserves the right, at its absolute sole discretion, to cancel this contract with seven (7) days written notice, with cause and without penalty.

4.3 Rights Reserved by the Municipality

- a) The Municipality reserves the right to modify any and all requirements stated in the RFP at any time prior to the possible awarding of a contract.
- b) The Municipality reserves the right to cancel this RFP at any time, without penalty or cost to the Municipality.
- c) In the event of any disagreement between the Municipality and the Respondent regarding the interpretation of the provisions of the RFP, the Municipality shall make the final determination as to interpretation.

4.4 Verification of Information

The Respondent shall cooperate in the verification of information and is deemed to consent to the Municipality verifying such information.

The Municipality shall have the right to:

- a) Verify any Respondent statement or claim by whatever means the Municipality deems appropriate, including contacting persons in addition to those offered as references.
- b) Access the Respondent's premises where any part of the work is to be carried out to confirm Response information quality of processes and to obtain assurance of viability.

4.5 Professional Responsibility

Only qualified and experienced professionals licensed in the Province of Ontario will be considered. The Successful Proponent shall, in all respects, comply with all statutes, laws, and regulations applicable to the work and to persons employed on or in connection with the work, and pay assessments required or levied by the Workplace Safety and Insurance Board, Revenue Canada, the Employment Insurance and specifically the Ministry of Labour.



5.0 Project Specifications

5.1 Description of Services to be Provided

The Municipality of Lambton Shores is seeking to engage a qualified Chartered Professional Accounting firm for a period up to 5 years to conduct the Financial and Compliance Audit of the Municipality's operations for each Fiscal Year Ending December 31, 2024 – 2028.

The proponent must be registered to do business in the Province of Ontario and the Principal Auditor must be a Chartered Professional Accountant qualified to perform municipal audits in Ontario. The proponent must have experience in performing municipal audits in accordance with auditing standards generally accepted in Ontario and with preparing financial statements compliant with Public Sector Accounting Board standards.

The consolidated financial statements include the Forest Business Improvement Area (BIA) and the Trust Funds / Cemeteries.

Separate financial statements are required for the Grand Bend and Area Joint Sewer Board financial activities.

5.2 Scope

The Auditor will conduct the below activities following the standards indicated by the CPA Canada Handbook and the Public Sector Accounting Board (PSAB):

- Plan and perform the audit (interim and year-end field work) to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- Perform tests of documentary evidence supporting the transactions recorded in the accounts
- Perform tests of the Municipality's compliance with applicable laws and regulations and provisions of contracts and agreements
- Provide technical assistance throughout the fiscal year on accounting, reporting and/or internal controls
- Provide adjusting entries, if any, and final trial balance upon completion of the audit
- Provide a final audit report indicating the Auditor's opinion on the financial statements. The Auditor shall present the audited financial statements to Council upon completion.
- The Auditor may be asked to assist with the completion of the Financial Information Return (FIR)
- Review the internal controls of the Municipality to an extent necessary to evaluate the system as required by applicable standards
- Issue a Management Report making recommendations for improvement



- It is expected that the audit work will be completed within the timeframe required by the Municipality to meet both the internal and external reporting requirements

Increased Audit Requirements

At any time of this appointment the Municipality reserves the right to add or subtract from the list of boards that are required to be audited, all of which would be subject to increases/decreases to costs. Increases would typically be from special Provincial or Senior Government programs that are introduced from time to time and require a separate audit.

Existing Software

The Municipality uses various software programs to perform financial operations.

The key programs are:

- Great Plains Dynamics – core financial as well as the tax & utility billing
- UKG – payroll and human resources
- PSDCitywide – asset management, building permits and short term licenses
- FirePro2 – fire call response
- Vector – fire fighter training
- Activenet – recreation booking
- Firefly – harbour/marina booking and operations
- Laserfiche – records management and accounts payable workflow

5.3 Proposal Contents

The proposal must provide the following mandatory information:

General Requirements

The proposal should provide a work schedule and outline the methodology/approach. Ex. Onsite / remote

Firm Qualifications and Experience

The proposal should demonstrate the qualifications of the firm as well as a brief description of the Management Team and staff member(s) and the relevant experiences and qualifications of each individual.



References

Provide a list of at least three (3) Municipal clients as references. Include the contact person(s), address, telephone number, and email address.

Fees for Service

The Proposal should show the following for the Municipality and the Joint Sewer Facility:

- An annual cost for each year of the five (5) years
- An estimate of the number of hours involved
- A breakdown showing any amounts included for disbursement and travel costs
- Costs to include the preparation of the consolidated financial statements and present to Council
- Costs to include the completion of the FIR should the Municipality choose to have the Auditor prepare it

5.4 Selection Criteria

Proposals will be evaluated using the following weighted criteria:

Component	Description	Percentage
Overall Impression	The overall quality and depth of the proposal submission	5%
Qualifications	The Proponents will be evaluated based on the range of its capabilities, the depth/strength of its organization structure and the qualifications of the individual team members	15%
Experience	The Proponents experience will be evaluated based upon its past history of successfully providing similar services. References may be contacted in order to verify satisfactory performance on similar work	20%
Proposed Approach	The Proponents will be evaluated based upon the proposed approach to the work, including work plan/timelines	35%
Professional Fees		25%

The order of the items listed should not be taken as an indication of the relative importance of any particular criteria in the evaluation process.



Scoring will be based on the following scale. This scoring sheet will be utilized to score all subsections noted within this RFP that will form part of the Proponents overall score.

Evaluator Scoring	
0-1	Response was significantly lacking or missing
2-4	Met some expectations but not all
5-6	Met minimum expectations
7-8	Exceeded expectations
9-10	Greatly exceeded expectations

