



REQUEST FOR PROPOSALS

FINANCIAL AUDIT SERVICES

ISSUE DATE

March 25, 2024

CLOSING DATE AND TIME

May 1, 2024 10:00 am

CONTACT PERSON

Sheryl Worthing

Chief Administrative Officer

Village of Burns Lake

Tel: 250-692-7587

village@burnslake.ca

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A. INTRODUCTION

As the shareholder of Comfor Management Services, the Village of Burns Lake is seeking proposals from qualified firms for the provision of financial audit services for the fiscal years 2024 to 2026 for Comfor Management Services and Burns Lake Community Forest Ltd.

This Request for Proposals (RFP) outlines the basic requirements for annual audit services to be provided by the successful proponent, herein referred to as the Auditors or Audit Firm.

BACKGROUND

COMFOR Management Services Ltd, and subsidiary Burns Lake Community Forest Ltd. manage and operate the community forest K1A licence agreement, an area base tenure 92,500ha size. It has approximately 7 employees and 6 board of directors with an annual operating budget ranging from \$8-15 million. The annual fiscal period runs November 1st through Oct 31st.

The Burns Lake Community Forests annual report, including the 2022 audited financial statements, can be viewed at [Annual Reports • Burns Lake Community Forest Ltd. \(blcomfor.com\)](#)

The companies use Sage financial software for all financial transactions.

Proponents shall base their proposal on providing everything required to complete the services in full compliance with the provisions of this RFP document, including all labour, materials, tools, equipment, supplies, incidentals and travel expenses. Any deviation from the requirements set out in this document must be fully disclosed in the proposal.

B. ADMINISTRATIVE REQUIREMENTS**1.0 DEFINITIONS**

Throughout this RFP, the following definitions apply:

"closing" means the closing date and time specified on the first page of this Request for Proposals.

"Comfor" means the Comfor Management Services Ltd and subsidiary Burns Lake Community Forest Ltd.

"contract" means the written agreement resulting from this Request for Proposal executed by Comfor and the Contractor.

"contractor" means the successful proponent to this Request for Proposal who enters into a written contract with Comfor

"project" means that work or services to be completed or provided in accordance with this RFP

"proponent" means an individual, company or partnership that submits, or intends to submit, a proposal in response to this Request for Proposals

"RFP" means this Request for Proposals

"Village" means The Corporation of the Village of Burns Lake

2.0 TERMS AND CONDITIONS

The terms and conditions applicable to this Request for Proposals are contained within this document. Submission of a proposal in response to this RFP indicates acceptance of all terms and conditions contained herein or in any addenda issued by the Village.

3.0 EVALUATION

Proposals will be evaluated by the Village based on the criteria identified herein. The intent is for Comfor to enter into a contract with the proponent whose proposal represents the best value to Comfor based on the Village's evaluation of the proposals received.

4.0 ALTERNATIVE SOLUTIONS

If alternative solutions are offered, the information should be submitted in the same format as a standard proposed response but should be clearly marked "Alternative Proposal". If a proponent submits more than one proposal, each must be separately and uniquely identified.

5.0 CHANGES TO PROPOSALS

By written notice submitted prior to closing, a proponent may amend or withdraw its proposal. Upon closing, all proposals become irrevocable and may not be amended or withdrawn prior to the deadline for acceptance, except where the proponent and the Village have mutually agreed to a change for the purpose of entering into a contract.

6.0 PROPONENTS' EXPENSES

Proponents are solely responsible for their own expenses in preparing and submitting their proposals. The Village will not be liable for any claims for costs or damages incurred by a proponent in preparing a proposal, loss of anticipated profit in connection with a final Contract or any other matter whatsoever.

7.0 CURRENCY AND TAXES

Prices must be quoted in Canadian dollars and exclusive of taxes.

8.0 SUB-CONTRACTORS AND PARTNERSHIPS

If subcontractors are to be used, they must be clearly identified in the proposal. Joint submissions in the form of a partnership or consortium are acceptable including joint submissions by proponents having no formal corporate links. However, each proposal must identify the legal entity which is to be responsible for the overall performance of the work which constitutes the project and the responsibility for ensuring that all requirements of the contract are fulfilled.

9.0 CONFLICT OF INTEREST

Contracting or sub-contracting with any firm or individual whose corporate or other interests could, in the Village's opinion, give rise to a conflict of interest in connection with the services will not be permitted. This includes, but is not limited to, any firm or individual involved in the preparation of this RFP.

10.0 ACCEPTANCE OF PROPOSALS

This RFP should not be construed as an agreement to purchase goods or services nor as an invitation to perform any service for Comfor except as specifically outlined herein.

The Village is not bound to accept the lowest price or any proposal. Proposals will be evaluated on the basis of stated criteria and the Village is under no obligation to request clarification or

further information, whether written or oral, from any proponent prior to completion of the evaluation process.

The Village reserves the right to reject any and all proposals for any reason or to accept any proposal in whole or in part for which the Village, in its sole unrestricted discretion, deems to represent the best value for Comfor. Proponents acknowledge the Village's rights under this clause and absolutely waive any right of action against the Village for failure to accept their proposals, whether such right of action arises as a result of negligence, bad faith or for any other reason.

The Village reserves the right to enter into negotiations with one or more proponents with respect to the services to be provided, and expressly reserves the right through such negotiations to request changes, alterations, additions or deletions from the terms of any proposals received.

Formal acceptance of any proposal and the subsequent confirmation of the project award should not be construed as authority for the proponent to proceed with the project, as this will be dependent on the contractor being appointed by Village Council.

11.0 CANCELLATION OF RFP

The Village reserves the right to cancel this Request for Proposals at any time and for any reason and will not be responsible for any direct or indirect loss, damage, cost or expense incurred or suffered by any proponent as a result of such cancellation. The acceptance of any Proposal and the subsequent appointment of the audit firm will be subject to the approval of Village Council.

12.0 EXECUTION OF CONTRACT

Following acceptance by Village Council, the successful Proponent will be provided with written confirmation. A contract will be executed when all preconditions have been met. No proponent will acquire any legal or equitable rights or privileges with respect to this project until a contract has been entered into with Comfor.

13.0 LIABILITY FOR ERRORS

The information contained within this RFP is not guaranteed or warranted to be accurate by the Village, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP is intended to relieve proponents from conducting their own research and forming their own opinions and conclusions with respect to the matters addressed in this RFP.

14.0 MODIFICATION OF TERMS

The Village reserves the right, at its sole discretion, to modify the terms of this RFP at any time prior to the closing time. Such modifications will be posted electronically to the Villages' website.

15.0 FREEDOM OF INFORMATION

Proposals are subject to the provisions of the *Freedom of Information and Protection of Privacy Act*, which provides that all information contained therein, with some exceptions, is subject to access by the public. Information that is considered to be confidential or proprietary in nature should be clearly noted as such. The Village cannot guarantee that any information contained within a proposal will remain confidential if a request for access is made.

16.0 USE OF DOCUMENT

This document, and any portion thereof, may not be used by proponents for any purpose other than the submission of proposals.

17.0 CONFIDENTIALITY OF INFORMATION

Information pertaining to the Village obtained by a proponent as a result of participation in this RFP process, other than information that is generally available as part of the public record, is to be treated as confidential and must not be disclosed without prior written authorization from the Village.

C. SUBMISSION REQUIREMENTS**18.0 PROPOSAL SUBMISSION**

The Proposals and their envelopes should be clearly marked with the name and address of the Proponent, the RFP program title (Financial Audit Services) and be addressed to the following:

Village of Burns Lake
PO Box 570, 15-3rd Avenue
Burns Lake, BC V0J 1E0
Attention: Sheryl Worthing, CAO

Or, the Proposals, including the name and address of the Proponent and the RFP program title (Financial Audit Services) may be emailed to the following:

Sheryl Worthing, CAO – village@burnslake.ca

Proposals must be received before the closing time of 10:00 am on May 1, 2024. Late proposals will be disqualified.

Proposals that are conditional, illegible, obscure, contain arithmetical errors, erasures, alterations or irregularities of any kind may, at the discretion of the Village, be disqualified.

The person(s) authorized to sign on behalf of the proponent and to bind the proponent to statements made in response to this RFP must execute the Proposal Form. Unsigned proposals will be disqualified.

Proponents will be solely responsible for the delivery of their proposals in the manner and time prescribed, and for ensuring that proposals have been received by the closing time.

19.0 ENQUIRIES

All enquiries related to this RFP are to be directed, in writing or by email to:

Sheryl Worthing, CAO
250-692-7587
sworthing@burnslake.ca

20.0 ADDENDA

Addenda to this RFP may be issued prior to closing in response to queries received or at the initiative of the Village. Addenda will be in written form posted on the Village's website. Information contained within RFP addenda is considered an integral part of the RFP and should be considered by proponents responding to this RFP.

Verbal communications will not be binding unless confirmed by written addenda.

21.0 DISCLAIMER

Each proponent is responsible to review and understand the terms and conditions of this RFP, and the scope of the work being requested. The Village makes no representation or warranty as to the accuracy or completeness of the information contained in this RFP and proponents are solely responsible to ensure that they have obtained and considered all information necessary to understand the requirements of this RFP, and to prepare and submit their proposals. The Village

will not be responsible for any losses, damage or expense, incurred by a proponent as a result of any misunderstanding or misinterpretation of the terms of this RFP on the part of any proponent.

22.0 FIRM QUALIFICATIONS AND EXPERIENCE

Proponents should state the size of the firm and the professional resources at their disposal, and the location of the office from which the work on the engagement is to be performed. Proponents should also provide information regarding their local government auditing knowledge and experience.

23.0 PERSONNEL QUALIFICATIONS AND EXPERIENCE

Proponents should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists who would be assigned to the engagement. Other audit personnel may be substituted at the discretion of the proponent, provided that replacements have substantially the same or better qualifications or experience.

24.0 REFERENCES

Proponents should identify a minimum of three (3) local government clients for which the firm has performed financial audit services in the last five (5) years, complete with the name of the organization's Chief Financial Officer and contact information.

25.0 AUDIT APPROACH

The proponent must include a statement demonstrating an understanding of the work to be done, describing the audit approach, methodologies employed and commitment or ability to perform the work within a specified deadline.

26.0 EVALUATION CRITERIA

Proposals will be evaluated against the following criteria:

	Firm qualifications and experience with government business entity	20 points
	Understanding of Public Sector Accounting Standards	30 points
	Workplan and methodology	10 points
	Capacity to complete the work within required time frame	20 points
	Ability to provide ongoing advice during the year	10 points
	Fees	10 points

27.0 INTERVIEWS

If required, a short list of proponents may be established to be contacted by the Village. The purpose for contacting a proponent at this stage would be to gain a greater understanding of the

proponent's proposal as submitted. Depending on the nature of the questions to be answered, an interview may also be arranged to facilitate a more in-depth understanding of the proposal.

D. SPECIFICATIONS AND SCOPE OF WORK

28.0 GENERAL

In compliance with the *Local Government Act* and the *Community Charter*, Burns Lake Village Council will appoint an Auditor for financial audit services. The Village or Comfor are not bound to engage the Auditor for other work and different firms or consultants may be used for other financial series as deemed more advantageous or appropriate. The Village and Comfor expressly reserves the right at its sole discretion to use other financial service providers for services out of the scope of the financial audit services.

29.0 ANNUAL AUDIT

Commencing with the 2024 fiscal year, the successful proponent will provide external financial audit services for the Burns Lake Community Forest and Comfor Management Services Ltd. The audit must be prepared using generally accepted accounting principles that are consistent with and express a fair evaluation of the Village of Burns Lake's Consolidated Financial Statements having format and content consistent with Canadian Auditing Standards.

30.0 ANNUAL SCHEDULE

Prior to the commencement of any work in each year of the engagement, the Auditor will correspond with the community forest representative to discuss and agree upon a schedule of activities which will lead to the completion of the annual audit. This schedule will set out the key dates by which work is to be completed by both parties, and may include the following:

- Interim Audit (typically in November or December of each year);
- Requirements letter, provided by Auditors to the Village outlining specific items to be included with the audit working papers and levels of materiality;
- Draft consolidated financial statements, provided by the Village to the Auditors prior to commencement of year-end audit;
- Year-end audit (typically in March of each year);
- Audit report and presentation to the Board of BL COMFOR (typically in April of each year);
- Ongoing advice to community forest staff on accounting, internal control and taxation issues that may arise during the year.

The above list may not be inclusive of all scheduled activities.

31.0 QUALIFIED OPINION

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 Village staff. In addition, the Auditors will as far as possible allow a reasonable period of time for Village staff to conduct an investigation, analyze, report and take such corrective action as to avoid the inclusion of such qualification in the audit report.

32.0 AUDIT REPORT

The audit process includes the final acceptance by Village Council of the annual financial statements prepared by Village staff.

The Auditors shall issue a written opinion on the fair presentation of the consolidated financial statements in conformity with generally accepted accounting principles, suitable for printing with the financial statement. The auditor shall communicate in a post-audit report in the form of a Management Letter, any reportable conditions as determined by the Auditor found during the audit. The Auditors reports, duly signed by the Auditors, shall be delivered to Comfor by the deadlines set out in the annual schedule.

Comfor must be advised of any observed weaknesses in internal controls noted during the audit or other areas of concern prior to the issuance of the Management Letter.

33.0 FINANCIAL STATEMENTS AND WORKING PAPERS

Comfor's annual financial statements in conformity with generally accepted accounting principles and Canadian Auditing Standards and all related working papers will be prepared by Comfor staff and provided to the Auditors in accordance with the annual schedule.

Year-end working papers include:

- Supporting documentation for all significant asset and liability accounts;
- Comparative analysis of current actual financial results to budget;
- Audit confirmation requests to providers of legal services.

Comfor staff and management personnel will be available during the year-end audit to assist the Auditors with accessing information or providing explanations as required. The Auditors will have independent access to the Comfor Board without interference by staff.

34.0 INDEPENDENCE

The Auditors must provide an affirmative statement that they and the Audit Firm are independent of the shareholders.

35.0 CHANGE IN SCOPE

Comfor reserves the right to amend the scope of work during the term of the Contract. In such cases, the parties will negotiate to determine whether a change in the Contract rate is appropriate.

E. CONTRACT CONDITIONS

By submission of a proposal, the Proponent agrees that should its proposal be successful, the Proponent will enter into a Contract with Comfor that, subject to negotiation, may include the following selected contract clauses:

36.0 COMPLIANCE WITH LAWS

The Contractor will give all the notices and obtain all the licenses and permits required to perform the work and provide written confirmation that the Contractor (and Sub-contractor's) personnel are fully certified to perform the work. The Contractor will comply with all laws, regulations and requirements of authorities having jurisdiction applicable to the work or performance of the contract.

37.0 LAWS OF BRITISH COLUMBIA

Any Contract resulting from this RFP will be governed by and will be construed and interpreted in accordance with all laws in effect in the Province of British Columbia.

38.0 CONFIDENTIALITY

The Auditors will comply with all restrictions regarding disclosure of information pursuant to the *Local Government Act*, the *Community Charter* and the *Freedom of Information and Protection of Privacy Act* in accordance with professional standards and codes of conduct. The Auditors will be responsible for ensuring that other firms and individuals who may be engaged as partners or sub-contractors in the performance of the work of the Contract are also in compliance with such standards and codes.

39.0 RIGHT TO TERMINATE SERVICES

Comfor may terminate any or all services upon 30 days written notice. If such notice is given, Comfor will pay only for time and expenses incurred by the Auditors up to the termination date and for any reasonable time and expenses incurred to bring the services to a close in a prompt and orderly manner.

40.0 INDEMNITY

Notwithstanding the provision of insurance coverage by the Contractor, the Contractor hereby agrees to indemnify and save harmless Comfor, the Village, its officers, agents and employees from and against all claims, demands, losses, costs, damages, actions, suits or proceedings by whomever made, brought or prosecuted and in any manner based upon, arising out, related to, occasioned by or attributable to the activities of the Contractor, its servants, agents, sub-contractors and sub-operators, in providing the services and performing the work of the Contract, excepting always liability arising solely out of the negligent act or omission of the Village and Comfor.

41.0 INSURANCE

Any Contract resulting from this RFP will require that the Contractor, without limiting its obligations or liabilities and at its own expense, provide and maintain throughout the Contract term professional liability insurance in an amount not less than \$2,000,000 insuring the Contractor's liability resulting from errors and omissions in the performance of professional services under the Contract.

42.0 REGISTRATION WITH WORKSAFEBC

The Contractor shall abide by all provisions of the Workers Compensation Act and its regulations and may be required to sign a WorkSafeBC Safety Covenant in the form provided by the Village. The contractor and any approved sub-contractors must be registrants in good standing at all times with the WorkSafeBC, for the duration of the Contract. Prior to receiving any payment, the Contractor may be required to submit a WorkSafeBC Clearance Letter confirming all assessments have been paid and the Contractor is in good standing.

F. PROPOSAL FORM**REQUEST FOR PROPOSALS
FINANCIAL AUDIT SERVICES****CLOSING DATE AND TIME: 10:00 AM PACIFIC DAYLIGHT TIME ON MAY 1, 2024****This form must be completed, signed and included with the submission.**

The undersigned confirms that its submission is in response to the above noted RFP.

Name of Proponent: _____

Address: _____

Contact Name: _____

Phone _____ Fax _____

Email _____

All fees quoted below are net of any applicable taxes:

Fiscal Year	2024	2025	2026
Total Fees	\$	\$	\$
Hourly rate for additional services (if not included in annual fees)	\$	\$	\$
Other fees	\$	\$	\$

Proponents should ensure that all requirements of the RFP are dealt with in their proposal submission and that all materials and products proposed comply with the specifications therein.

Authorized Signature_____
Name and Title _____ Date