



THE CORPORATION OF THE TOWNSHIP OF JOLY
REQUEST FOR QUOTE

MUNICIPAL AUDIT SERVICES

RFQ Admin 2024 – 004

Issue Date: November 25, 2024

Closing Date: No later than 3:00PM EDT on December 19, 2024

Submissions received after this date will not be accepted

The lowest or any bid not necessarily accepted

Attention:

Jennifer Martin Municipal Administrator
P.O. Box 519
871 Forest Lake Road
Sundridge, ON
705-384-5428
municipal.admin@townshipofjoly.com

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1. INVITATION / SCOPE OF WORK

The Township of Joly is soliciting quotes for audit services for a five-year period of 2025 through 2028 to be provided in accordance with Section 296 of the Municipal Act, 2001 for the purposes of:

- i. annually auditing the accounts and transactions of the municipality, its committees, and trust funds and expressing an opinion on the financial statements of these bodies based on the audit; and
- ii. performing duties required by the municipality or committee.

Firms wishing to submit a quote (“respondents”) are eligible for award if they meet the following qualifications:

- i. must be auditor licensed under the Public Accounting Act, 2004;
- ii. must have a minimum of five (5) years’ experience in preparing external audits for municipalities and accounting in accordance with the Municipal Act, 2001;
- iii. must meet the qualifications noted in the Request for Quote; and,
- iv. must be able to provide a team of professionals that have demonstrated experience and expertise in the preparation of municipal audits and accounting

2. COMMUNITY OVERVIEW

The Township of Joly was incorporated in 1890 and is located within the picturesque Almaguin Highlands in the District of Parry Sound. Joly is just east of the Village of Sundridge and abuts the Township of Strong. The world famous Algonquin Park lies a few kilometers from the township’s eastern border. Joly has an abundance of natural beauty found in its many lakes, rivers and trails that can be enjoyed throughout the year. A variety of wildlife can be spotted roaming freely in the area if you are fortunate enough to come upon them. Joly has a public beach at Lynch Lake and a public boat launch on Forest Lake.

Residents enjoy a wide variety of services and amenities in the neighboring municipalities including the Sundridge-Strong-Joly (SSJ) Arena, Sundridge Public Library, Sundridge Medical Centre and fire response services of the Sundridge-Strong Fire Department as well as South River-Machar Fire Department. Landfill services are available as a shared service with Strong Township.

Many people come to Joly to live, play or work in the surrounding area. Recreation vehicles are often seen travelling our roads and trails, and snowmobiling is a favorite amongst residents and visitors alike. Additionally, fishing, hunting, bicycling and water sports are popular activities in the area

The Township of Joly also has maintained relationships of collaboration with other Almaguin area municipalities.

At the Township of Joly, we have a Mayor and a Council of four. Each have individual and collective values to make a difference and are community-driven individuals. Our administration/ consists of two members who fill the roles of Municipal Administrator, and Deputy Clerk / Treasurer. As the roads and bridges are our key assets, the Public Works Department has two employees a Roads Foreman and Equipment Operator

The Township uses Quickbooks and TMM software for its standard accounting functions including the general ledger, receipts, payables, payroll and taxation.

The audited financial statements for the year ended December 31, 2023 and the approved 2024 capital and operating budgets can be obtained from the Township website at www.townshipofjoly.com

3. PROJECT SCOPE

3.A Audit

The project scope for this audit engagement, to obtain reasonable assurance whether the consolidated financial statements of the Township, the financial statements of its shared services and trust funds are free of material misstatement, will include as a minimum the following:

- Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements

- Assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation
- Reviewing and testing of internal controls and reporting on any significant negligence, irregularity or discrepancy from prescribed accounting principles and policies observed during the course of the audit
- Commenting on operational effectiveness of the accounting systems employed in the Township
- Proposing journal entries as may be deemed necessary as a result of the audit process
- Expressing an opinion on the financial statements and based on the audit
- Issuing an audit report on the annual financial statements
- Meeting with the Mayor and Council to present the auditor's report and audit findings
- Meeting with Township management to review the financial statements and to discuss management letters

3.B Other Expectations

Other expectations of the appointed auditor will include:

- Audit Trust Fund statements for the Township of Joly
- Issue financial statements in the firm's standard format by June 30th of every year
- Conduct annual PSAB audit work due to new accounting pronouncements
- Provide all working Lead Sheets to the Treasurer upon completion of the audit
- From time to time the Auditor will be called upon to give professional advice and provide additional assistance as requested by the Treasurer on non-routine accounting matters

4. REPORTING

The successful respondent will be required to provide electronic copies of all draft and final reports through any agreed secured means of electronic transfer. Any materials used for presentations are to be provided in both hard copy and electronic format as required.

5. RESOURCES

Meetings may be conducted between Township staff and the successful respondent virtually. On site work may also be scheduled at the discretion of the successful respondent and the Township. The Township will provide access to all necessary information needed to complete the engagement.

6. AUDIT WORKPLAN

Before November 30 of each year (excluding the year of award), the successful respondent shall meet with the Treasurer to discuss and agree upon a schedule for the completion of the audit for the current year along with a list and suggested format of the necessary financial statements and supporting schedules, working paper analyses and other information to be prepared by the Township.

7. FEES & PAYMENT

The successful respondent shall keep account of actual time spent on each task and submit to the Treasurer upon the completion of the yearly audit, a schedule, which compares the actual audit time spent to the audit time budgeted. The costs of this administration function of the audit time shall be included in the fee quoted under this quote.

Payments shall be made based on invoicing submitted upon agreement between the Respondent and the Township on the achievement of key milestones as related to the project. Final payment will be provided upon acceptance by the Township of the Final Auditor's Report.

8. CONTENT OF PROPOSALS

The quote should include the respondent's interpretation of the requirements of the engagement, together with a description of the approach planned to facilitate carrying out the audit work. In addition, the quote should include:

- A statement of experience performing external audits in a municipal or broader public sector environment;
- A list of key personnel who will be assigned to the project including the partner and audit manager;
- A cost estimate for the completion of the audit on a yearly basis; prices quoted in the quote shall be all-inclusive (e.g. travel and other administrative costs, etc.); HST must be shown as a separate item;
- Listing of other similar audit clients (e.g. municipalities) with contact information
- Respondents are to include any additional information regarding their firm and/or services that could prove beneficial to the evaluation team in accessing their submission;
- Respondents are required to include in their response the Respondent's Declaration as shown in Appendix "A" to this RFQ;
- The Township reserves the right to interview respondents as part of the Quote Evaluation Process.

9. FORM OF PROPOSAL

All quotes must be submitted electronically in PDF format to municipal.admin@townshipofjoly.com

10. QUESTIONS AND INQUIRIES

Inquiries regarding this RFQ are to be directed to Township of Joly, Municipal Administrator, by e-mail to municipal.admin@townshipofjoly.com. Inquiries must not be directed to other Township employees (other than designate) or Elected Officials. **Directing inquiries elsewhere may result in your quote submission being rejected.** Inquiries must be received no later than three (3) business days prior to the closing date of the RFQ; otherwise, a response may not be provided. Questions of clarification will be answered until December 13, 2024 at 4pm, with response(s) being posted on the Township's website.

11. QUOTE CLOSING

Quote submissions must be received electronically by December 19, 2024 at 4:00 p.m., EDT.

12. LATE SUBMISSIONS

Proposals received after the official closing time will not be considered during the selection process and will be returned unopened to the respective respondent.

13. QUOTE WITHDRAWAL

A respondent who has already submitted a quote may submit a further quote at any time up to the official closing time. The last quote received shall supersede and invalidate all quotes previously submitted by that respondent;

A respondent may withdraw their quote at any time up to the official closing time by notifying the Treasurer in the email provided. Such a submission must be received in sufficient time to be marked before 3:00 p.m. on the date for closing of quote.

No respondent may withdraw their quote for a period of 60 days after the actual date of closing.

14. QUOTE OPENING

Respondents are advised there will not be a public opening for this RFQ. Submissions received, by the date and time of closing, will be opened administratively by respective members of the Township at a time subsequent to the closing.

15. ACCEPTANCE OR REJECTION OF QUOTE

The acceptance of a quote will be contingent upon, and not necessarily limited to, an acceptable record of ability, experience, and previous performance.

The Township reserves the right to reject any or all quotes and to waive formalities as the interests of the Township may require without stating justification.

No quote shall be accepted from or awarded to any individual, partnership or corporation that is in current or pending litigation, or tax arrears, with the Township of Joly, or that may be deemed irresponsible or unreliable to the Township.

Notwithstanding and without restricting the generality of the statement immediately above, the Township shall not be required to award and accept a quote or recall the quotes at a later date:

- a) When only one (1) quote has been received as a result of the quote call;
- b) Where the lowest responsive and responsible respondent's quote substantially exceeds the estimated cost of the goods or service;
- c) Where the quote documents do not state a definite, or are based on an unreasonable delivery/work schedule;
- d) When all quotes received fail to comply with the specifications or quote terms and conditions; or
- e) Where a change in the scope of work or specifications are required.

16. QUOTE EVALUATION CRITERIA

Quotes will be evaluated based on, but not limited, to the following:

Evaluation Criteria	Weight Factor
<p>Strength of the proposed Audit Team as evidenced by : A. Experience and qualifications as evidenced by: 1- company background and history 2- relevant experience with other audits, particularly in the municipal sector 3- client references B. Appropriateness of management personnel and technical staff proposed C. Organizational approach to project management</p>	25%
<p>Ability to successfully complete the audit work as evidenced by: A. Adequacy of resources B. Ability to complete work on a timely basis and meet deadlines C. Approach to consultations and communications</p>	25%
<p>Response characteristics: A. Adherence to the required format B. Completeness of submission</p>	10%
<p>Quoted fee: A. Overall budget/value for work proposed quote B. Points awarded for the "quoted fee" portion of the evaluation shall be in accordance with the following: The lowest fee quoted shall be awarded the full amount of points available for this portion (40); all higher fees proposed shall be awarded points relative to the lowest bid, rounded to the closest full point for the fee portion of the evaluation</p>	40%

17. ADDITIONAL TERMS AND CONDITIONS OF THE ENGAGEMENT

The following additional terms and conditions shall apply to the successful respondent over the term of the engagement:

17.1 Indemnification

The successful respondent shall indemnify and hold harmless the Township, its officers, council members, agents and employees from and against all actions, claims, demands, losses, costs, damages, suits or proceedings whatsoever which may be brought against or made upon the Township and against all loss, liability, judgments, claims, suits, demands or expenses which the Township may sustain, suffer or be put to resulting from or arising out of the successful respondent's failure to exercise reasonable care, skill or diligence or omissions in the performance or rendering of any work or service required hereunder to be performed or rendered by the successful respondent, its agents, officers and employees.

17.2 Insurance

Without restricting the generality of the section on Indemnification, the successful respondent shall obtain, maintain, pay for and provide evidence of insurance coverage, taken out with insurance companies licensed to transact business in the Province of Ontario.

The successful respondent must furnish the Township at his/her cost, a Certificate of Insurance for Professional Liability Insurance coverage with a limit of not less than two million dollars (\$2,000,000) per occurrence for each member of the firm or partnership who perform work on behalf of the Township prior to commencement of work and at the beginning of each calendar year of the appointment period.

The successful respondent shall be required to provide a Certificate of Insurance — within 10 working days after the notification of award and prior to the issuance of a signed agreement.

17.3 Workplace Safety and Insurance Board

The successful respondent will be required to submit to the Township a valid WSIB Clearance Certificate stating that all assessments the proponent is liable for under the Workplace Safety and Insurance Act have been paid. A WSIB Clearance Certificate shall be provided upon awarding of the contract and prior to commencement of the project.

17.4 Accessibility for Ontarians with Disabilities Act, 2005

The successful respondent will ensure that all its employees, agents, volunteers, or others for whom the Successful Respondent is legally responsible receive training regarding the provision of the goods and services contemplated herein to persons with disabilities in accordance with the Accessibility for Ontarians with Disabilities Act, 2005, as amended the ("Act").

The successful respondent will ensure that such training includes, without limitation, a review of the purposes of the Act and the requirements of the Regulation, as well as instruction regarding all matters set out in the Regulation.

The successful respondent will submit to the Township, as required from time to time, documentation describing its customer service training policies, practices and procedures, and a summary of its training program, together with a record of the dates on which training was provided and a list of the employees, agents volunteers or others who received such training. The Township reserves the right to require the Successful Respondent to amend its training policies to meet the requirements of the Act and the Regulation.

17.5 Governing Laws

The successful respondent shall comply with the relevant federal, provincial and municipal statutes, regulations and by-laws pertaining to the work and its performance. The respondent/firm shall be responsible for ensuring similar compliance by its suppliers and subcontractors. The contract shall be governed by and interpreted in accordance with the laws of the Province of Ontario.

17.6 Confidentiality

The successful respondent and its employees may have access to information confidential to the Township. The successful respondent agrees, subject to Rule 208 of the CPA Code of Professional Code of Conduct, that it and its employees who have access to this information shall not either during the term of the agreement or at any time thereafter reveal to any third party any of this confidential information or use it in any way, either on the successful respondent's behalf or on behalf of any third party, any such information.

17.7 Conflict of Interest

The successful respondent will be required to indicate whether the respondent's firm or any member of the engagement team is currently employed or retained by a private or public sector client whose interests could be deemed to conflict with those of the Township with respect to this engagement. Prior to accepting the engagement, all firms are required to disclose any potential conflict of interest to Council. If a conflict does exist, as referred to above, Council may, at its discretion withhold the engagement from the firm until the matter is resolved to the satisfaction of Council.

17.8 Freedom of Information

Any personal information required on the Quote Form is received under the authority of The Corporation of the Township of Joly. This information will be an integral component of the quote submission.

All written quotes received by the Township become a public record, once a quote is accepted by the Township, and a contract is signed, all information contained in them is available to the public, including personal information.

Questions about collection of personal information and the Municipal Freedom of Information and Protection of Privacy Act, 1989, R.S.O. 1990, Chapter M.56, as amended, should be directed to:

Jennifer Martin, Municipal-Administrator
Township of Joly
871 Forest Lake Rd, Box 519
Sundridge, ON P0A 1Z0
(705) 384-5428
municipal.admin@townshipofjoly.com

17.9 Auditor Performance Evaluation

During the term of the engagement, the auditor's performance will be evaluated based on the following criteria:

- a) Persons assigned to the audit: For the initial year of the engagement, the persons assigned to the audit should be those originally proposed; any subsequent changes to audit personnel must be acceptable to the Treasurer;
- b) On-site participation of the audit senior: It is expected that the audit senior will be present or available for consultation throughout the audit;
- c) Performance in the manner proposed: It is expected that the audit will be carried out in the manner proposed. Any changes in the audit program, which impact staff and other resources of the Township, shall be discussed with and agreed to by Treasurer.
- d) Audit deadlines: It is expected that the audit will be completed within the time frames agreed to in the annual schedule.

In the event that the auditor fails to comply with any of the terms and conditions set forth in this document, the auditor will be notified in writing and will be given fifteen business (15) days to comply with the violated sections. At the expiration of the stated period of time, if the auditor has not complied with same, the engagement may be terminated as per direction by Council. Any termination of the engagement by the Township, as aforesaid, shall be without prejudice to any other rights or remedies the Township may have.

18. ERRORS AND OMISSIONS

The Township shall not be held liable for any errors or omissions in any part of this RFQ. While the Township has used considerable efforts to ensure an accurate representation of information in this RFQ, the information contained in the RFQ is supplied solely as a guideline for respondents. The information is not guaranteed or warranted to be accurate by The Township, nor is it necessarily comprehensive or exhaustive. Nothing in the RFQ is intended to relieve the respondents from forming their own opinions and conclusions with respect to the matters addressed in the RFQ.

APPENDIX "A"

THIS PAGE MUST BE RETURNED AS PART OF THE PROPOSAL SUBMISSION

RESPONDENT'S DECLARATION

The Respondent has carefully examined the conditions attached to this Request for Quote and is prepared to perform the work as outlined in this document in an expedient, professional manner.

This quote is made without any connection, comparison of figures, or arrangements with, or knowledge of any other corporation, firm or person making a quote for the same Service and is in all respect fair and without collusion or fraud.

No member of the staff of the Township of Joly is or will become interested directly or indirectly in this quote as a contracting party, partner, shareholder, surety or otherwise in the performance of the Service or in the supplies, service or business to which it relates, or in any portion of the profits thereof or in any of the monies to be derived therefrom.

The content and requirements of this RFQ have been read and understood.

All prices are quoted in Canadian funds.

DATED AT THIS DAY OF 2024.

SIGNATURE OF RESPONDENT