



September 8, 2015,

**Subject: Request for Proposal – Seeking the Services of an Auditor**

The BC Care Providers Association (BCCPA) is seeking the services of an auditor to conduct our annual financial audit presented to our members each year at the Annual General Meeting. Please find enclosed a Request for Proposal, as well as the Submission Form. Detailed proposals are due by no later than midnight on **Friday, October 30, 2015**.

Instructions on how to respond to this RFP are outlined in the enclosed materials. If you have any questions, please do not hesitate to contact Cathy Szmaus at 604.736.4233 ext. 226 or by e-mail at: [cathy@bccare.ca](mailto:cathy@bccare.ca)

We look forward to receiving your proposal.

Sincerely,

Cathy Szmaus  
Executive Assistant to the Chief Executive Officer

Enclosures

**REQUEST FOR PROPOSAL**  
**Auditing Services – Fiscal Year 2016/17**  
**RFP: 003-2015**

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**DEADLINE TO SUBMIT PROPOSAL: Friday, October 30, 2015 (12 pm PDT).**

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**Instructions**

1. Submit your proposal by **Friday, October 30, 2015 by 12:00 p.m. PDT.**

BC Care Providers Association  
738-4710 Kingsway  
Burnaby, BC V5H4M2  
Attn: Hart Dashevsky

Or by e-mail: **cathy@bccare.ca**

2. The person(s) authorized to sign on behalf of the proponent and to bind the proponent to the proposal must sign the proposal.
3. All proposals will be irrevocable for a period of ninety (90) days from the date of the proposal submission deadline.
4. If you have any questions about the proposal, please contact:  
Cathy Szmaus  
Executive Assistant to the Chief Executive Officer  
604.736.4233 ex 226  
cathy@bccare.ca

## **BCCPA Mandate**

BCCPA is the leading industry association representing private and non-profit care providers. Established 37 years ago, our membership base includes over 130 residential care, assisted living and home care members, as well as over 135 commercial members across British Columbia.

The BCCPA represents service providers in the continuing care sector which incorporates:

- Residential Care
- Home Care
- Assisted Living
- Home Support

Creating over 18,000 direct and indirect jobs in the continuing care sector, BCCPA members care for more than 16,000 seniors annually in residential care/assisted living and over 11,000 each year through home care and home support.

The BCCPA focuses its efforts in four key areas:

- Foster Standards and Quality of Care: Advocate & enhance quality of life for seniors
- Sustainability of Services: Ensure sustainable funding to enhance quality care
- Relationship Building: Partner with government, health authorities and key stakeholders
- Membership Services: Provide services to members to foster quality of care

## **Vision**

The BC Care Providers Association delivers effective leadership and valued resources that support progressive change, promoting the growth and success of its members who provide the best possible care services for seniors.

## **Mission**

Members of the BC Care Providers Association are independently-owned organizations that provide the best possible care services to seniors. Members benefit from belonging to the Association because it:

- Advocates on and responds effectively to industry issues such as appropriate legislation, policy and funding
- Actively supports the provision of the best possible care through the adoption of recognized standards
- Enhances the profile of its members as providers of service excellence for seniors in care

- Educates the public and serves as the voice on behalf of the continuing care sector
- Facilitates timely communications and networking opportunities

BCCPA receives the majority of its funding either directly or indirectly from membership dues, conference related activities and sponsorships. In 2012-2013 we anticipate receiving \$1,000,000 in revenues. Occasionally BCCPA receives small project grants from other funders. BCCPA rents its premises and does not own any housing or other capital inventory. Our primary expenses are our salaries and benefits, rent and office and our annual conference related expenses.

BCCPA was established 38 years ago [formerly known as BC PriCare]. The BCCPA is governed by a Board of Directors and employs five permanent staff, all of whom provide direct services to our members. Please visit our website at [www.bccare.ca](http://www.bccare.ca) for additional information.

## **SCOPE OF AUDIT SERVICES**

BCCPA is seeking the services of a qualified professional accounting firm to perform the following:

- The examination of BCCPA's financial records must be made in accordance with the Canadian Institute of Chartered Accountants (CICA) published Accounting Standards for Not-For-Profit Organizations (NFPO) in the private sector.
- The auditor will provide an opinion on the financial statements taken as a whole. The audit will include a review of various supporting materials including but not limited to bank reconciliations, reconciliation of T4s, inventory, service contracts, employment contracts and reconciliation of government remittances.
- The auditor will perform an assessment of BCCPA's internal controls over financial reporting, and based on testing, its compliance with certain provisions of laws, regulations, funding contracts and grants.
- The final consolidated audited financial statements which are prepared by the auditor must include:
  1. an Independent Auditor's Report
  2. a Statement of Financial Position
  3. a Statement of Revenue and Expenses
  4. a Statement of Changes in Fund Balances, a Statement of Changes in Cash Flows and Notes to the Financial Statements. As stated above all of the these documents must be completed in accordance with the Accounting Standards for Not-For-Profit Organizations (NFPO) in the private sector

- The auditor shall also submit a Management Letter of Comments and Recommendations, if applicable, which will include a report of the current internal controls in place and suggestions for improvements or identification of gaps.
- The auditor may be required to present and speak to the consolidated financial statements at a meeting of the Finance & Audit Committee in late April or May, the May meeting of the Board of Directors of BCCPA and at the Annual General Meeting of the membership which occurs in late May of each year.

## **TERMS OF THE CONTRACT**

### *Contract Length*

The term of the Contract shall be for three years, but is subject to annual approval by the members at the Annual General Meeting.

### *Audit Completion Date*

The fiscal year for BCCPA is from April 1 to March 31. The audit must be ready for publication by May 15th of the calendar year following the fiscal year to meet funder reporting requirements.

### *Responsibilities of PPT*

In relation to the audit, BCCPA will provide space at the head office located at 738-4710 Kingsway, Burnaby, BC for the auditor to complete the audit fieldwork that is lockable and has internet access. BCCPA staff will prepare the following statements and schedules as applicable for the auditor:

- a) Reconciliation for Balance Sheet Accounts
- b) Lead Sheets
- c) Debt Schedules
- d) Fixed Asset Schedules
- e) Financial Statements including notes

### *Report Preparation*

Report preparation, editing and printing shall be the responsibility of the auditor. BCCPA shall be provided with 6 stapled or bound copies and 1 unbound copy of the audited financial statements, all 7 copies with the auditor's original signature.

### *Performance Evaluation*

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

- a) Timely identification and effective and efficient resolution of audit issues.
- b) Timeliness and soundness of advice on accounting and internal control matters.
- c) On-site performance of staff assigned to the audit.
- d) Performance in the manner proposed in the RFP.

### **SUBMISSION FORMAT AND REQUIREMENTS**

The proposal, at a minimum, must cover the following items:

- 1) An outline of the proposed approach to the audit including the following:
  - a) Understanding of BCCPA's requirements
  - b) Overview of the approach to be used
  - c) A time phased project work plan including a breakdown of stages and activities, milestones and deliverables, and resource allocation.
  - d) Reporting mechanisms/outputs.
- 2) A realistic quotation, by year, for the term of the contract with hourly or per diem rates by category of staff and including disbursements, applicable taxes, additional or unexpected work not outlined in the initial scope of audit services and any other expenses to be charged to BCCPA. Fees quoted shall include management consultation with the auditor on various matters of a minor nature. Consultations involving significant research and investigation, as mutually agreed between the BCCPA and the auditor, may be extra-billed with prior approval of management. In the event of an unexpected termination of the contract if decided by BCCPA, no other costs will be billable to BCCPA other than allowable costs incurred up to the date of the contract termination.
- 3) A summary of related experience in audit, accounting and control review engagements with particular emphasis on not-for profit or charitable clients.

### *Independence*

BCCPA expects that the successful auditor will conduct the audit engagement and issue the subsequent report based on professional judgment that is free of conflict of interest or bias. Any real or potential threats to independence that may impair the agency's professional judgment or objectivity, or which, in the view of a reasonable third party may have that effect shall be declared in the submission.

### *Presentation Requirement*

Auditing agency's which are short listed may be required to meet with the Finance and Audit Committee as part of the evaluation process.

### *Costs related to this RFP*

All costs and expenses incurred by your organization relating to the proposal and any negotiations with BCCPA will be borne by your organization. BCCPA is not liable to pay such costs or expenses or to reimburse or compensate organizations under any circumstances, including the rejection of any or all the Proposals. BCCPA will not accept responsibility for any delays or costs associated with any interviews.

### *Rejection of Proposals*

BCCPA reserves the right to reject any or all Proposals at its sole discretion for any reason whatsoever.

### *Capacity to Perform*

BCCPA expects that all organizations will be able to furnish satisfactory evidence that they have the ability, experience, and capital to enable them to complete the contract successfully and on time. Furthermore, BCCPA expects that the successful auditor will be prepared to assume this contract as of April 1, 2016, although formal confirmation will occur at the May, 2016 AGM.

### *Confidentiality of Information*

All information obtained by the organization in connection with this RFP is the property of BCCPA. It shall be treated as confidential and not used for any purpose other than for replying to this RFP and for fulfillment of any subsequent contract.

### *Negotiations*

On completion of the evaluation process, negotiations may be undertaken by BCCPA to refine the details of the Contract for all or portions of the proposed Scope of Audit Services outlined in this RFP. Negotiations may take the form of adding, deleting, or modifying requirements. Assuming mutually acceptable terms and conditions are agreed upon, a Contract and Engagement letter will be signed with the selected agency. In the event of default or failure to arrive at mutually acceptable terms and conditions, BCCPA may accept another Proposal or seek new Proposals.

## **EVALUATION CRITERIA**

For proposals to be evaluated, agencies must be audit firms that are independent and licensed to practice in British Columbia, and have no conflict of interest,

Proposals will be evaluated on, but not limited to, the following criteria:

- a) Experience and qualifications of the agency relevant to the BCCPA requirements.
- b) Experience of staff to be assigned to the proposed engagement.
- c) Reputation and professional standards of the agency, and particular areas of expertise, which may be beyond the annual audit. Special emphasis may be placed on information processing systems audit and internal controls competencies.
- d) Audit approach.
- e) Internal control review approach.
- f) References. At least two references should be included in the proposal. Ideally, the references will be similar to BCCPA in terms of size, non-profit and registered charitable status.
- g) Fees. It is expected that the quoted fees will provide for all work associated with the issue of the audited financial statements, management letter and other reports as required.
- h) Presentation

## **Confidentiality**

Proposals will be kept confidential and the successful bid will be assessed and verified by the Finance and Audit Committee.

## **Governing Law**

This Request for Proposal and any proposal submitted in response to it will be governed by the laws of the Province of British Columbia. Any dispute arising out of this RFP or its process will first be mediated. If mediation is unsuccessful, the dispute will be determined by a court of competent jurisdiction in the Province of British Columbia.

## **BCCPA Rights**

The BC Care Providers Association reserves the right to:

- reject any or all proposals;
- re-issue this RFP;
- cancel this RFP with or without issuing another RFP;
- supplement, amend, substitute or otherwise modify this RFP;
- permit or reject modifications to or corrections of proposals; and



- request additional or clarifying information or more detailed information from any proponent.

## **Decisions**

By responding to this RFP, proponents will be deemed to have agreed that the decision of the BC Care Providers Association is final and binding.

## **Timeline**

Special Request issued:

Wednesday, Sept 8, 2015

Proposals due:

Friday, October 30, 2015 (12:00 p.m. Noon PDT)



# REQUEST FOR PROPOSAL

## Submission Form

**Company name:**

**Address:**

**Individual contact:**

**Position:**

**Telephone:**

**Email:**

**Additional comments:**

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Name

\_\_\_\_\_  
Position