



**Atlantic Provinces Special Education Authority**

**February 22, 2019**

**REQUEST FOR PROPOSALS (RFP) #2019-01**

**For the Audit of the Financial Statements of  
The Atlantic Provinces Special Education Authority  
(APSEA)**

**All responses must be received by February 22, 2019 at 2:00 p.m. local  
time addressed to:**

Heather Conrad, CPA, CA

Director of Finance and Administration

Atlantic Provinces Special Education Authority

5940 South Street

Halifax, NS B3H 1S6

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AUDIT OF FINANCIAL STATEMENTS

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## **1.0 INTRODUCTION**

### **1.1 The Atlantic Provinces Special Education Authority (APSEA)**

APSEA is an interprovincial cooperative agency established in 1975 by joint agreement among the Ministers of Education of New Brunswick, Newfoundland and Labrador, Nova Scotia, and Prince Edward Island. APSEA provides educational services, programs, and opportunities for persons from birth to 21 years of age who are deaf, hard of hearing (DHH), blind, or visually impaired (BVI) and who are residents of Atlantic Canada.

APSEA is governed by a Board of Directors of twelve persons, three from each province. The Deputy Minister of Education from each province is a permanent member of the Board.

The annual operating budget is approximately \$18,000,000. Proponents are directed to APSEA's website for financial statements.

### **1.2 Purpose of this Request for Proposals (RFP)**

This RFP is seeking Proposals from experienced and qualified Proponents for the provision of audit services for a five-year period commencing for the year ended March 31, 2019, as further defined in this document.

APSEA is requesting Proposals for the following:

- Audit of the annual financial statements
- Audit Findings Report
- Other services as required

### **1.3 Schedule of Events**

<b>Release of RFP:</b>	<b>January 22, 2019</b>
<b>Close Date:</b>	<b>February 22, 2019</b>
<b>Close Time:</b>	<b>2:00 p.m. Atlantic Standard Time</b>
<b>Contract Award:</b>	To be determined
<b>Contract Commencement:</b>	<b>Audit with fiscal year ended March 31, 2019</b>
<b>Contract Term:</b>	5 years with option to renew for successive one (1) year periods

## **2.0 RFP TERMS AND CONDITIONS**

### **2.1 DEFINITIONS**

In this Request for Proposals, the following terms shall have the following meanings:

- a) "APSEA" means the Atlantic Provinces Special Education Authority;
- b) "Proponent" means a qualified audit firm submitting a Proposal in response to the RFP;
- c) "Close date" is the date and time by which a Proponent must submit its Proposal to APSEA;
- d) "Agreement" means the written Agreement made between APSEA and the successful Proponent pursuant to this RFP, and the Proponent's Proposal;
- e) "Services" means the Audit of Financial Statements and other Services that the Proponent is required to perform under the Agreement.

### **2.2 The General Response**

Proponents are responsible for providing complete and accurate information pertaining to the following general areas in respect of the Proposal.

- Pricing information
- Adherence to legal requirements
- Extent of experience with similar entities
- Audit resources/staff
- Ability to audit in a computerized environment
- Proposed audit approach

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### 2.3 Confidentiality

Information pertaining to APSEA obtained by the Proponent, its employees and agents as a result of its participation in this RFP is confidential and **must** not be disclosed by the Proponent except as authorized in advance and in writing by APSEA.

APSEA shall endeavor to keep all Proposals and accompanying documentation received as confidential and used only for the purpose of evaluation of the Proposal, however, APSEA provides no warranty with respect to confidentiality and shall incur no liability from any disclosure. The Proponent hereby grants to APSEA the right to copy any documents provided in or with the Proposal for the purpose of such evaluation.

### 2.4 Place and Time for Proposal Submission

Proposals **must** be:

- clearly marked “RFP #2019-01” and returned to APSEA in a sealed envelope
- signed by the Proponent
- typewritten, complete and received by the close day at the defined time
- submitted with three (3) hard copies, to the following address:

APSEA  
5940 South Street  
Halifax, NS B3H 1S6  
Attention: Heather Conrad – Director of Finance and Administration

### 2.5 Communication/Revisions during Bidding Period

Questions, clarification or information regarding the RFP process or the project scope **must** be in writing and directed exclusively by email to [heather\\_conrad@apsea.ca](mailto:heather_conrad@apsea.ca) with a copy to [apsea@apsea.ca](mailto:apsea@apsea.ca).

Should any discrepancies, omissions, ambiguities, or other conflicts in the RFP document be found, the Proponent shall bring the matter to the attention of the Director of Finance and Administration at least five (5) business days prior to the close date. APSEA may, in its sole discretion, determine that such information should result in a revision to this RFP. Questions and answers may be distributed to all Proponents by way of email.

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Should APSEA determine in its sole discretion to revise any part of this RFP prior to the close date, the revisions will be provided in writing to all Proponents who indicate their intention to submit a RFP and posted on APSEA's website. APSEA may also, in its sole discretion, extend the close date to an alternate date of its choosing to allow all Proponents to consider and respond to a revision. It is the sole responsibility of the Proponent, prior to the close date, to ensure they have received all revisions pertaining to the RFP.

**2.6 Liability for Errors**

While APSEA has endeavored to ensure an accurate representation of information in this RFP, the information is not guaranteed or warranted to be accurate by APSEA, nor is it necessarily comprehensive or exhaustive. APSEA shall not be held liable or accountable for any error or omission and the Proponent hereby releases APSEA and its Trustees, employees and agents from any such liability whatsoever. Nothing in this RFP is intended to relieve Proponents from forming their own opinions and conclusions in respect of the matters addressed in this RFP.

**2.7 Preparation Costs**

Any and all preparation costs incurred by the Proponent in developing Proposals or any other activity related to their response to this RFP are solely the responsibility of the Proponent.

**2.8 Property of APSEA**

A Proposal, accompanying materials and any revisions or amendments thereto submitted by the Proponent become the property of APSEA and will not be returned.

### 3.0 SPECIFIC RESPONSE REQUIREMENTS

#### 3.1 Items to Include in the Proposal

The Proposal shall include:

**Executive Summary** – Short one or two page summary of the key features of the Proposal.

**Organization Profile - Knowledge and Understanding** – A profile of the organization, and the experience, location, qualifications and responsibilities of the personnel who will manage the audit.

**Personnel Profiles** - Profiles of the management and staff who will provide direct support in the provision of audit services. The Proponent's proposed staff for this service requirement must be knowledgeable in this area of expertise. APSEA reserves the right to perform reference checks as may be deemed necessary to ensure that competent persons will be utilized in the performance of the contract.

**Description of Services** – A description of how the service requirements will be met and any alternative approaches to meeting these requirements that may be advantageous to APSEA.

**Schedule of Fees** – A list of all estimated costs of services over the five (5) year contract period. Include any assumptions used in estimating the total cost.

**Agreement Documentation** – A list of proposed terms and conditions of service which APSEA would be required to execute to procure the services specified herein.

**Transition Process** – A description of how the Proponent would assist APSEA at transferring services from its current firm to a new provider, applicable timelines and estimated cost, if applicable.

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**Client Management Strategy** – A description of how the Proponent consistently demonstrates its commitment to customer service, innovation in meeting customers’ evolving needs and exceeds industry quality standards for superior service delivery.

**Technology and Technical Competence** – A description of how the Proponent will meet APSEA’s service needs using current and future technology.

**Subcontractors** – Attach a list of any subcontractors (name, address, services provided) who are proposed for work on this project. The absence of such a list will be taken to mean that only “own forces” will be used.

**References** – Attach three references for any work of a similar nature done by your firm in the past three years. Provide a contact name, phone number and email address for each reference.

**Comparable Experience** – Outline the nature of any work that you have been involved with that you feel would be comparable to this audit.

**Additional Information** – Include any other information which you believe may assist in evaluating the Proposal.

## **4.0 AUDIT REQUIREMENTS**

### **4.1 Basic Requirements**

The successful Proponent will be responsible for the performance of all phases of the audit. However, the following conditions will apply:

- Prior to the commencement of the audit each year, the successful Proponent will provide APSEA with the proposed audit plan for review and approval.
- The successful Proponent will conduct all aspects of the audit and provide APSEA with the results of the audit, including the Auditor’s Report on the financial statements, management letter and other formal communications addressing the results and observations from the audit.

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- The successful Proponent will treat as confidential all information or material that it, or its staff, may acquire as a result of the audits.

#### **4.2 Additional Requirements**

APSEA may identify other related tasks during or for the audits. Additional tasks will be authorized by contract change orders. Scope of work changes can only be authorized in writing by APSEA.

#### **4.2 Reporting Requirements**

The following reports are deliverables, all or parts of which may become public:

- audit plan,
- significant changes to audit plan to be communicated to the Director of Finance and Administration,
- draft opinion, management letter (including scope, objectives, conclusions, findings and recommendations) and other results to be presented to the Director of Finance and Administration and discussed with key stakeholders,
- final opinion including scope, objectives and conclusions to be addressed to the Chair of the Board of Directors.

It is a requirement of the audit that the successful Proponent be available, upon reasonable notice, to discuss the results of their work both before and after the release of the successful Proponent's final report.

#### **4.3 Audit Management**

The audit will be managed by the Director of Finance and Administration who will be the main contact to ensure audit team members receive access to any information required for the conduct of the audit.

The Audit Manager for the successful Proponent will coordinate the efforts of team members.

## **5.0 PROPOSAL EVALUATION**

### **5.1 Comparative Analysis**

APSEA reserves the right to do a comparative evaluation of all Proposals received and evaluate them based on considerations which, in APSEA's sole opinion, would yield the best overall value/service.

### **5.2 Mandatory Requirements**

The following are mandatory requirements. Proposals not meeting them, or not clearly demonstrating that they meet them in a substantially unaltered form will receive no further consideration during the evaluation process:

- The Proponent must be licensed to practice public accountancy as defined in the Public Accountants Act (Chapter 369 of the Revised Statutes of Nova Scotia, 1989).
- The audit must be planned, conducted and reported upon in accordance with generally accepted auditing standards and professional, ethical rules of conduct.

### **5.3 Evaluation Criteria**

In assessing the merits of any Proposal, all matters set out in this RFP will be considered. However, Proponents are particularly advised that the following factors and concerns, though not necessarily exhaustive, and not listed in any particular order of priority or importance, are important in the assessment:

- Knowledge and Understanding
- Quality of Work Plan
- Technical Competence
- Transition Management
- References
- Cost of Service

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The following criteria form the basis on which the Proposals shall be evaluated:

PROPOSAL EVALUATION CRITERIA	% WEIGHTING
<b>1) Knowledge and Understanding</b> a) Demonstrated knowledge of the needs of APSEA b) Experience in serving public sector organizations or other organizations of similar size and complexity	15%
<b>2) Quality of Work Plan</b> a) Ability to provide appropriate resources b) Quality and scope of audit plan	25%
<b>3) Technical Competence</b> a) Technical capability to meet APSEA's current and future service needs	15%
<b>4) Transition Management</b> a) Quality and scope of transition plan as it relates to APSEA's needs	5%
<b>5) References</b>	10%
<b>6) Cost of Service</b>	30%
<b>TOTAL</b>	<b>100%</b>

In evaluating the merits of any Proposal, APSEA reserves the right on reasonable notice to interview, examine and make inquiries of any Proponent after the Closing Date, generally, and for purposes of clarifying or verifying any particular portion of any Proposal submitted which may, in the opinion of APSEA, be unclear or require verification. All Proponents agree at their own expense to attend such interviews and to fully co-operate on any such inquiry and, to provide at the Proponents own expense, any such clarification and/or verification as requested.

The opening of Proposals will be closed to the public.

## 6.0 AWARD OF PROPOSAL

- a) The Proponent hereby acknowledges that APSEA shall have the right to reject any or all Proposals for any reason, or to accept any Proposal that APSEA in its sole, unrestricted discretion deems most advantageous to it. The lowest, or any Proposal will not necessarily be accepted and APSEA shall have the unrestricted right to:
- i. accept any Proposal, and in the event it only receives informal, non-conforming or qualified Proposals with respect to this RFP, accept any such Proposal; or
  - ii. accept a Proposal that is not the lowest price; or
  - iii. reject a Proposal that is the lowest price even if it is the only Proposal received.
- b) All terms of each Proposal shall remain firm, irrevocable and binding upon the Proponent submitting the same, and open for acceptance until APSEA makes an award on this RFP, and pursuant thereto enters into an Agreement, or until APSEA cancels this RFP. APSEA will undertake to proceed with making an award on this RFP or cancellation in a reasonable period of time.
- c) APSEA may rely upon the criteria it deems relevant, even if such criteria has not been disclosed to the Proponent. By submitting a Proposal, the Proponent acknowledges APSEA's rights under this Section and absolutely waives any right or cause of action against APSEA and its employees, agents or Trustees by reason of ASPEA's failure to accept the Proposal submitted by the Proponent, whether such right or cause of action arises in contract, tort including negligence or otherwise.
- d) In cases of dispute as to whether or not an item or service quoted or delivered meets Proposal requirements, the decision of APSEA shall be final and binding on all parties.

**APPENDIX "A"**

**For the Audit of the Financial Statements of  
The Atlantic Provinces Special Education Authority (APSEA)**

**Statement of Agreement and Understanding**

To Proponents:

The submission of a Proposal will be considered as a representation that the Proponent has carefully investigated all conditions which may affect or may, at some future date, affect the performance of the AUDIT SERVICES required by this Proposal and as described in this RFP document and that the Proponent is fully informed concerning the conditions to be encountered, quality and quantity of work to be performed; also, that the Proponent is familiar with all Federal and Provincial laws, policies of the Atlantic Provinces Special Education Authority which in any way affect the performance of the work or persons engaged or employed in the work.

The undersigned company represents and warrants that it is authorized to carry on business of this nature and that it is not prohibited by any law applicable in Nova Scotia from performing this contract. The undersigned also acknowledges receipt and understanding of, and has taken into consideration all information presented in, this RFP and agrees to be bound by its terms and conditions.

The undersigned further confirms and agrees that the person whose name is set out below is fully authorized to represent the company and to bind it to this Proposal and contract awarded pursuant to it and in all matters relating to or arising out of the subject matter of this Proposal.

COMPANY NAME: \_\_\_\_\_

\_\_\_\_\_  
Name (Print)

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

\_\_\_\_\_  
Signature of Witness

\_\_\_\_\_  
Date

***RETURN THIS SHEET WITH YOUR PROPOSAL***