

Town of Pictou

Request for Proposals

Auditor Services

Oct 30, 2025

1. Invitation

1.1. Proposals are invited for the provision of auditing services for the Town of Pictou (referred to as “the Authority”) in accordance with the following terms of reference.

1.2. This RFP and supporting documents supplied with it define the content required of a Proposal. Proponents are urged to structure their response in accordance with the requirements contained in this document. It will be by these requirements that it shall be determined whether a response is complete, appropriate and competitive.

1.3. All information supplied in response to the RFP must contain sufficient details to support the services being proposed.

1.4. This document is not intended to limit an Auditor’s submission, but rather to provide a common framework for the Authority to assess each Proponent’s Proposal in a professional manner in a demonstrably fair process.

2. Definitions:

All references, throughout this document, to the following terms have the meanings set out below:

“Authority” means the Town of Pictou including the Town of Pictou Water Utility.

“Chief Administrative Officer” shall refer to the senior person responsible for delivery of administrative services for the Town of Pictou.

“Proponent” means any Auditor registered by the Minister of the Nova Scotia Department of Municipal Affairs responding to this RFP.

“Proposal” refers to the written submission by a Proponent in response to this Request for Proposal.

“RFP” means this Request for Proposal.

3. Proposal Objective

3.1. The objective of this RFP is to obtain auditor services for the Authority.

4. Background and Situation Overview

4.1. The Town of Pictou is a municipal government serving approximately 3,100 residents in northern Nova Scotia.

4.2. The current contract for Audit Services has expired and is required to be retendered as part of the Town's Purchasing and Tendering Policy.

4.3. The Auditor for the Authority is appointed by Town of Pictou Council.

5. Authority and Involvement

5.1. This RFP is administered under the direction the Chief Administrative Officer for the Town of Pictou. All inquiries relating to this RFP shall be directed to:

David Nicholson, CPA
Manager of Finance
Town of Pictou
PO Box 640
Pictou, Nova Scotia
BOK 1H0

902 485-4372

David.nicholson@townofpictou.ca

5.2. Information obtained from sources other than the above, is not official and may not be inaccurate.

5.3. Proponents are advised that if clarification is required for this Request for Proposal, then Proponents are asked to communicate their requests with the individual listed above.

5.4. The Authority reserves the right to make any or all questions and answers available to all other Proponents at its discretion.

5.5. The Authority will respond to requests for clarification as soon as is reasonably possible. The Authority will respond in writing or orally as deemed appropriate by the circumstances. Only substantial and relevant inquiries and the subsequent clarification will be distributed to all Proponents.

5.6. No oral response or clarification will be binding on the Authority.

6. Term of Engagement

6.1. The term of engagement shall be one year, beginning at the time of appointment, until the conclusion of the audit for the fiscal year, unless the Authority by resolution rescinds the appointment for cause.

6.2. At the end of the first year, the Authority shall have the option to renew the contract for an additional two (2) years.

7. Scope of Services

7.1. The successful Proponent must conduct an annual audit of the Authority's financial records and services, in accordance with Canadian Generally Accepted Auditing Standards.

7.2. The Auditor will perform the work necessary to express an objective opinion on whether or not the financial statements present fairly the financial position of the Town of Pictou at the March 31st year-end, and its financial performance and its cash flows for the year then ended, in accordance with Canadian Public Sector Accounting Principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The financial statements for the Town of Pictou Water Utility will be presented to comply with the Accounting and Reporting Handbook for Water Utilities in Nova Scotia.

7.3. The Auditor's Report, Consolidated Financial Statements, and Management and Internal Controls Letter are to be presented to the Audit Committee no later than the first Council meeting in September.

7.4. Throughout the term of appointment, the Proponent may be asked to provide accounting or other financial advice, as requested.

7.5. The auditor will be responsible for providing a management letter report on any significant weaknesses in internal control systems noted during the audit.

7.6. The primary liaison between the Authority and the Auditor will be made through the Chief Administrative Officer of the Town of Pictou.

7.7. The successful Proponent shall prepare consolidated financial statements (for year 1) in the format outlined in Appendix 1 attached hereto.

8. Qualifications

8.1. The successful Proponent shall provide a letter of application that will include evidence of qualifications of any personnel performing work under the terms of this Proposal, indicating previous experience where appropriate.

8.2. Proponents shall have at least five (5) years experience as an auditor. Proponents shall provide a comprehensive summary of related experience and any other relevant information.

8.3. The successful Proponent shall possess exemplary written and oral communication skills, and organization skills.

8.4. The successful Proponent shall be easily accessible to the Chief Administrative Officer of the Authority and shall be prepared to respond to requests within a limited time frame.

8.5. The Proponent shall be available to attend council meetings of the Town of Pictou, if required, to report on the annual audit or other specific matters on which advice was requested.

8.6. The Proponent shall monitor costs and be mindful of cost efficiency, as well as provide consistent advice to the Authority.

9. Pricing/Fee For Services Rendered

9.1. The Proponent shall indicate the following cost information in its response to the Request for Proposal (for comparative purposes, it is preferable that cost information be reported in the following manner):

Annual Audit

- 9.1.1. Fee scales associated with various members of the firm who will be assigned to the audit.
- 9.1.2. Anticipated hours required to complete the audit.
- 9.1.3. Total audit cost.
- 9.1.4. Items which would be assumed to be provided by the Authority's staff in order to meet the total audit cost.
- 9.1.5. Whether or not the total audit cost above is fixed or if it will vary as the actual hours vary.

Other Services

- 9.1.6. Preparation of consolidated financial statements (for year 1)
- 9.1.7. Presentation of Financial Statements
- 9.1.8. Services to be charged at a flat rate and fee requested for each.
- 9.1.9. Services to be charged at an hourly rate and the rates to be charged.

General Information

- 9.1.10. Disbursement items charged.
- 9.1.11. Other charges or charging methods proposed.

9.2. All other expenses such as mileage rates or other incidentals disbursements charges (supplies, copying, faxes etc).

9.3. All applicable taxes should be clearly identified.

9.4. Payments will be paid according to terms agreed to by the Proponent and the Town of Pictou.

9.5. It is anticipated that Proponents shall provide at least monthly invoicing for professional services rendered under the terms of this agreement.

10. References

10.1 Proponents should submit a list of three references. Included should be a name, title, and telephone number of a reference for each of these individuals and the nature of contract.

11. Conflicts of Interest

11.1 Should a Proponent not be in a position to provide a particular service normally required by a Municipal Corporation, Proponents are encouraged to address this issue as part of their response, in a manner that does not breach any client privileges.

11.2 Failure to provide all services will not disqualify a submission, rather scoring will be reduced in the area of RFP Content and Completeness.

12. Proposal Packages

12.1 The RFP must include professional information of a general nature on the firm and the current total staffing and clients of the firm. For comparative purposes, Proponents are requested to describe their experience and resources as it relates to municipal audits.

Specific information should be included with respect to those staff members who are proposed to have direct responsibility for the Authority including:

- Name and credentials
- Training and experience
- Position in the firm
- Proposed relationship to the client
- Availability for other work on the client's behalf
- Individual fee scale
- Anticipated general field of activity on behalf of the Authority
- Area of practice in the firm

12.2 Proposals should include a description of the firm's audit approach that will be used for the Authority's audit. The Authority will provide non-consolidated financial statements and working papers. Proponents responding to this RFP are requested to provide a listing of the information they require from the Authority.

12.3 All Proposals are to be submitted duly signed by an authorized official able to commit the Proponent to the terms outlined in the Proposal and enclosed in a sealed envelope clearly marked:

"Private and Confidential Terms of Reference Auditor"

12.4 The Proposals must be received at the Town of Pictou Administration Office **no later than 2:00pm on December 4, 2025** at the following address:

Town of Pictou
PO Box 640
Pictou, Nova Scotia
B0K 1H0

Courier Address:

Town of Pictou
40 Water Street, Pictou, Nova Scotia
B0K 1H0

The Authority reserves the right to select an Auditor from written Proposals submitted. Interviews will be conducted if a decision cannot be made from the written Proposals.

12.5 Proposal closing times are local (Atlantic) time.

12.6 Proposals received after that time will not be considered and will be returned unopened to the Proponent.

12.7 The Authority requires one (1) original hard copy and one (1) digital (PDF format preferred) copy of the Proposal be provided.

12.8 The original must be signed and dated by an official authorized to bind the firm

13. Proposal Modifications

13.1 Electronic submissions shall not be considered.

13.2 Electronic modifications to submissions already submitted shall be allowed, if received before the date and time fixed for the closing of submissions.

13.3 Addenda will be accepted until the closing date and time.

14. Withdrawal of Proposals

14.1 Proposals may be withdrawn on written request of the Proponent any time before the time of awarding.

14.2 The closing date may be extended to allow for a suitable number of bid preparation days between the closing and issuance of the change.

15. Proposal Changes and Amendments

15.1 The Authority may issue addenda and/or clarification to the RFP as necessary. The Authority will notify all Proponents in writing if any changes are made to the RFP.

15.2 The closing date may be extended to allow for a suitable number of bid preparation days between the closing and the issuance of the change.

16. Changes to Proposal Wording

16.1 The Proponent will not change the wording of its Proposal after closing and no words or comments will be added to the general conditions or detailed specifications unless requested by the Authority for purposes of clarification.

17. Proponent Expenses

17.1 Proponents are solely responsible for their own expenses in preparing, delivering or presenting Proposals and for subsequent negotiations with the Authority, if any.

17.2 No fees or other payments will be made to Auditors for any costs incurred in the preparation and submission of Proposals, or for participation in the RFP process.

18. Validity of Bid Conditions

18.1 The terms and conditions of the Proposal are to remain firm for 60 days from the closing date.

19. Principal Contact

19.1 Each Proposal should include the name and title of one individual who may be contacted in the event further clarification of the Proposal is required

20. General Provisions

20.1 The ability to meet basic service requirements will be given due weight in choosing the Authority's Auditor, other aspects relating to services will also be considered. Proposals will be evaluated according to their completeness, content, and evidence of successful implementation and management of similar programs for similar organizations, and the abilities of the Proponent and its staff.

20.2 The selection of one Proponent over others does not mean that the other Proposals lacked merit, but that, all factors considered, the selected Proposal was deemed to provide the best value to the Authority.

20.3 The criteria for evaluating Proposals will be as followed:

Related Experience	30 points
RFP content and completeness	30 points
Cost	40 points
Total	100 points

20.4 The Auditor must be prepared to include in the contract for services any oral or written representations that are made prior to the final agreement, including the entire response to this RFP, or parts thereof.

21. Rejection or Acceptance of Proposals

21.1 The Authority reserves the right to accept or reject any or all Proposals, or to accept any Proposal which it may consider to be in the best interest. The Authority also reserves the right to waive any formality, informality, or technicality in any Proposal

21.2 The selection of any Auditor by the Authority as the preferred Auditor shall not constitute a contract between the Authority and the Proponent. Any contractual relationship to be established between the parties will be governed by the provisions of the engagement letter.

22. Elaborate Proposals

22.1 Elaborate Proposals in the form of brochures or other presentations beyond that necessary to present a complete and effective Proposal are not desired.

23. Confidentiality

23.1 Whereas the Authority has requested Proposals rather than specific tender documents, we will endeavour to keep specific details of each submission confidential where possible.

23.2 The confidentiality agreement will not be enforced where it is contrary to any legislative requirements for disclosure.

23.3 In consideration of the receipt of this documentation, the recipient agrees to maintain the information contained in this Request for Proposal in confidence and to not reproduce or otherwise disclose this information to any person outside the group directly responsible for the evaluation of its contents, subject to disclosure rules in Section XX of the Municipal Government Act (1999) – Freedom of Information and Protection of Privacy.

23.4 The RFP and its supporting documents must be considered as proprietary and confidential.

24. Interviews and Final Selection

24.1 At their option, the Authority may request oral presentations or discussion with any or all Proponents for the purpose of clarification or to amplify the materials presented in any part of the Proposal.

24.2 Proponents are cautioned that the Authority is not required to request clarification; therefore, all Proposals should be complete and reflect the most favourable terms available from the Proponent.

25. Debriefing

25.1 Unsuccessful Proponents may request a debriefing or clarification discussion following the selection of another Proponent.

26. Materials Return

26.1 All submissions become the property of the Authority. However, if a Proponent requires the return of proprietary materials, those materials are to be provided separately with an accompanying request for their return.

27. Headings

27.1 Headings in this RFP and any subsequent contract are for convenience only and shall have no binding force or effect.

APPENDIX 1: FORMAT FOR AUDITED CONSOLIDATED FINANCIAL STATEMENTS AND TOWN OF PICTOU WATER UTILITY STATEMENTS

The format being proposed by the Town of Pictou is a continuation of the format in last year's financial statements – copies are available at:

<https://www.townofpictou.ca/departments/finance/audited-financial-statements>