



REQUEST FOR PROPOSALS
March 29, 2018

FOR AUDIT SERVICES

Great Plains College
Attention: David Keast, President & CEO
129 2nd Ave NE
Swift Current, SK S9H 2C6

CLOSING DATE:
April 20, 2018, at 4:00 p.m. (Central Standard Time)

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INSTRUCTIONS TO PROPONENTS

INTRODUCTION

1. Great Plains College (the "College") is inviting proposals from qualified accounting firms to provide audit services (the "Services"). Further Detail about the College is set out in Schedule "A" - Background Information.
2. The purpose of this Request for Proposals ("RFP") process is to select a qualified accounting firm to enter into a Services Agreement with the College for the performance of the Services, including, without limitation, the planning and execution of the annual audit. Further details about the Services required by the College are set out in Schedule "B" – Services Requirements.
3. **This RFP is not a tender and is not subject to the laws of competitive bidding. No bid contract or agreement is created by the submission of a proposal.**

RFP DOCUMENTS

4. The following documents are attached to and form part of this RFP:
 - Schedule "A" – Background Information
 - Schedule "B" – Services Requirements
 - Schedule "C" – Proposal Content Requirements

INQUIRIES

5. Any inquiries concerning this RFP should be directed in writing to the following:
 - Lissa Hammel, CPA, CGA
Chief Financial Officer
Great Plains College
E-mail: lissah@greatplainscollege.ca
 - 701 Dominion Street
PO Box 700
Biggar, SK S0K 0M0
6. All inquiries should be in writing and received by the College no later than 5 days before the closing date and time for this RFP.
7. The College may circulate its response to any inquiries to all proponents, along with the original inquiry or may choose not to reply to any inquiry.
8. Proponents should refrain from contacting other employees, agents or members of the College Board in respect of this RFP process, including for the purposes of lobbying or attempting to influence the outcome of this RFP process. Any such contact may, in the College's sole discretion, result in disqualification.

SUBMISSION OF PROPOSALS

9. Proponents should submit a hard copy or electronic copy of their proposal to the following address by **4:00 p.m. (Central Standard Time) April 20, 2018:**
 - Great Plains College
 - Attention: David Keast, President & CEO
 - 129 2nd Ave NE
 - Swift Current, SK S9H 2C6
 - Email: RFP@greatplainscollege.ca
10. Proposals should be clearly marked "Audit Proposal – Confidential." Where electronic media is used, the proponent is responsible for the completeness and timing of the transmission.
11. If you require additional time to submit your proposal, you should contact Lissa Hammel by e-mail at lissah@greatplainscollege.ca. The College may, in its sole discretion, allow additional time for proponents to submit a proposal.
12. Proposals and accompanying documentation provided to the College in response to this RFP will not be returned.

CONTENT OF PROPOSALS

13. Proposals should address the items set out in Schedule "C" - Proposal Content Requirements.
14. Proponents may provide additional information beyond that requested in the RFP for the College's consideration. Any such additional information may be considered by the College in its sole discretion.
15. Proponents may be asked to submit additional information pertaining to their past experience, qualifications and such other information that the College might reasonably require.

COST OF PROPOSALS

16. The College is not responsible for any costs incurred by proponents in preparing their proposals, attending any meetings or interviews with the College, making any presentations to the College in connection with their proposals, or otherwise incurred in connection with this RFP process.
17. This RFP does not create any legal obligations between the College and any proponent.

EVALUATION PROCESS

18. Proposals will be opened and evaluated privately.
19. In assessing proposals, the College will take into consideration the following evaluation criteria:
 - a) qualifications and experience of the proponent and its lead personnel in completing similar and related audits;
 - b) the capacity of the proponent to provide and successfully complete the services required by the College, in a timely, efficient and quality manner;
 - c) proponent's overall fee proposal, including any hourly rates and other charges;
 - d) terms of the Services Agreement that the proponent is prepared to accept;
 - e) the completeness of a proponent's proposal; and
 - f) such other criteria as the College considers relevant.

20. The College has not predetermined the relative importance of the above evaluation criteria. The College expects to select the proponent that provides the best overall value, as determined by the College in its sole discretion, having regard to the evaluation criteria referred to above.
21. Proposals will be evaluated on the basis of the information provided in response to these Instructions to Proponents. In addition, in assessing the proponent's qualifications, experience and capacity, the College may also consider the following:
 - a) clarifications and/or additional information that may be supplied pursuant to requests from the College;
 - b) interviews and/or reference checks that may be conducted at the College's discretion;
 - c) previous experience of the College in working with the proponent; and
 - d) information received from any source that the College considers reliable.
22. The College may, in its sole discretion, request clarification from a proponent during the evaluation process.
23. Proponents are advised that the evaluation process is subjective in nature and the College's intention is to consider, in its sole discretion, each proposal on its merits, without regard to the rules or principles of competitive bidding, including without regard to whether a proposal is compliant with this RFP.
24. The College may short-list proponents and conduct interviews with short-listed proponents at its sole discretion. Furthermore, the College may negotiate any and all aspects of a proposal, including but not limited to the fee proposal, and the Services Agreement terms with one or more proponents.
25. An invitation to interview or to negotiate does not obligate the College to conclude the Services Agreement with that proponent. The College may interview or may negotiate any aspect of any proposal with one or more proponents at any time.
26. The College will notify all unsuccessful proponents after entering into a definitive agreement with the successful proponent. Unsuccessful proponents may request a debriefing interview to obtain feedback on their proposal after receiving this notification.

ANTICIPATED SCHEDULE OF EVENTS

27. The following is the anticipated schedule of events related to this RFP. These dates are provided as target dates only and may be changed at any time by the College in its sole discretion:
 - a) RFP Released March 29, 2018
 - b) Inquiries respecting RFP April 13, 2018
 - c) Closing Date April 20, 2018
 - d) Interviews with Proponents (if necessary) April 25, 2018
 - e) Tentative Evaluation April 27, 2018
 - f) Tentative Services Agreement Execution May 11, 2018

FORM OF AGREEMENT

28. Any successful proponent(s) will be expected to enter into a Services Agreement for audit services in a form acceptable to the College and the chosen proponent.
29. The College expects that the term of the Services Agreement will be for four (5) years commencing with the year ending June 30, 2018 through to the year ending June 30, 2022, provided that either party may terminate the Services Agreement for the second, third, fourth or fifth fiscal year by providing written notice to the other party within six (6) months after the start of the fiscal year.

EFFECT OF RFP

30. This RFP is not intended to be a tender or otherwise subject to the laws applicable to competitive bidding. Until such time as the College signs a definitive Services Agreement with a proponent, the College does not intend to create a contractual relationship including a bid contract (either express or implied) with any proponent submitting a response to this RFP.
31. Submission of a proposal does not obligate the College to accept any proposal or to proceed further with any of the Services. Consideration of any proposal shall be in the College's sole discretion.
32. Proposals may be withdrawn or amended by proponents at any time by written notice to the College prior to the College and a proponent signing a formal contract.
33. Proponents are advised that the College is intending to conduct a flexible procurement process, not subject to the law of competitive bidding, and that the College may, in its sole discretion, at any time and for any reason:
 - a) reject any and all proposals (including, for greater certainty, the lowest cost proposal);
 - b) modify or vary any aspect of this RFP at any time before or after the time for submission of proposals;
 - c) extend the deadline for submission of proposals at any time before or after the time for submission of proposals;
 - d) accept any non-compliant, conditional or irregular proposal or any alternate proposal, in whole or in part;
 - e) discuss the terms of a proposal submitted by a proponent with that proponent at any time, on a confidential basis, for the purposes of clarification and/or negotiation of that proposal;
 - f) allow any proponent submitting a proposal to modify or vary any aspect of its proposal at any time;
 - g) verify or seek clarification of any and all information provided pursuant to this RFP and provide proponents with an opportunity to correct any defects, informalities or irregularities in their proposal;
 - h) negotiate any and all aspects of any proposal and the provisions of the Services Agreement (including, without limitation, those provisions relating to fees and/or any scope of services) with any one or more proponents at any time in its sole discretion, whether before, during or after the selection and evaluation process; and

- i) cancel this RFP at any time for any reason and thereafter proceed in any manner it sees fit, in its sole discretion, including:
 - i. issuing a new request for proposals or other procurement document based on the same or changed scope of services or other requirements;
 - ii. entering into sole source negotiations with any one or more of the proponents or any other person; or
 - iii. cancelling the procurement in its entirety.

CONFIDENTIALITY, PUBLIC ANNOUNCEMENTS

- 34. Proponents are expected to keep confidential all documents, data, information and other materials of the College which are provided to or obtained or accessed by a proponent in relation to this RFP, other than documents which the College places in the public domain. Proponents are expected not to make any public announcements or news releases regarding this RFP or the entering into a Services Agreement pursuant to this RFP, without the prior written approval of the College.
- 35. Proponents are advised that the College is subject to the provisions of *The Local Authority Freedom of Information and Protection of Privacy Act* (Saskatchewan), which provides a right of access to information in records under the control of a municipality. Proponents are advised that the College may be required to disclose the RFP documents and a part or parts of any proposal in response to this RFP pursuant to *The Local Authority Freedom of Information and Protection of Privacy Act* (Saskatchewan).
- 36. Proponents are also advised that *The Local Authority Freedom of Information and Protection of Privacy Act* (Saskatchewan) does provide protection for confidential and proprietary business information; however, proponents are strongly advised to consult their own legal advisors as to the appropriate way in which confidential or proprietary business information should be marked as such in their proposal in response to this RFP. **Proponents should identify any information in their proposals that they consider to be confidential or proprietary business information.**

CANADIAN FREE TRADE AGREEMENT

- 37. This procurement is subject to the *Canadian Free Trade Agreement*.

Schedule "A" – Background Information

Great Plains College is a provincial institution established under Saskatchewan's *Regional Colleges Act*, which was proclaimed on January 1, 1988. Great Plains College was established by Saskatchewan Order-in-Council 465/2008 and 466/2008 dated June 27, 2008. It was created by a merger of Cypress Hills Regional College and Prairie West Regional College and included all liabilities and assets of the two former Colleges as of July 1, 2008.

Section 5 of *The Regional Colleges Act* delineates that programming which a Regional College may offer:

1. university and technical institute courses provided by way of a contract between the college and a university or technical institute;
2. training programs that prepare individuals for a career or provide education with respect to health or social issues;
3. training programs paid wholly or partly by private business, non-profit groups or government agencies;
4. career services;
5. adult basic education, literacy and upgrading programs;
6. any other educational activities that the Lieutenant Governor in Council may prescribe in the regulations.

A new Regulation enacted on July 3, 1997, enabled regional colleges:

1. to provide employment services, programs and activities associated with career, educational and training services, programs and activities pursuant to agreements with the Minister of Post-Secondary Education and Skills training or the New Careers Corporation; and
2. to determine student eligibility for, and to administer the Provincial Training Allowance.

Great Plains College serves an area that is more than 100,000 square kilometers and has 115,000 potential students.

A decentralized campus region system, consisting of three campuses and subsidiary program and training centres, has been established to provide a broad array of programs in western Saskatchewan and enable the college to help learners, communities and regional industry grow.

These include:

- Kindersley Campus Region (includes Rosetown Program Centre)
- Swift Current Campus Region (includes Maple Creek Program Centre)
- Warman Campus Region (includes Biggar Program Centre)

More information can be found on our website at www.greatplainscollege.ca.

The following additional information may assist you in preparing your proposal:

The Finance department is made up of the following individuals including the number of years of experience with the College:

Lissa Hammel	Chief Financial Officer	8 years
Sarah Choi	Accounting Manager	1 year
Rhonda Cameron	Payroll Technician	11 years
Margie Newton	Accounting Clerk	15 years
Roberta Long	Accounting Clerk	18 years

Annual volume of transactions:

Payroll (based on 2017 calendar year):	
Regular staff, Part-time staff, instructors & Board	219 T4's
Student scholarships	207 T4A's
Approximate number of GL transactions (based on 2016-17 fiscal year)	130,000
Including:	
Cheques & EFTs issued	5,000
General journal entries	5,200
Payroll transactions	29,000
Sales Transactions including integration from student system	62,000

The College currently uses Microsoft GP Dynamics accounting system version 2015 and will be updating to version 2018 before the fiscal year end. The software includes accounts payable and accounts receivable subledgers and also includes the payroll and HR modules. Student information, including student financials are integrated daily into the GP system from a separate student information system (SIS) that is a shared custom built program maintained by the Province of Saskatchewan.

Great Plains College converted to PSAB as opposed to fund accounting in 2012-2013.

On a rotational basis, the **Provincial Auditor** chooses three of the eight Regional Colleges and conducts a detailed audit; Great Plains College was last selected for provincial audit in fiscal year 2015-16.

Great Plains College adheres to the following legislative authorities pertaining to financial reporting:

- The Regional Colleges Act
- The Regional Colleges Regulations
- The Regional Colleges Program Designation Regulations
- The Regional Colleges Program and Services Regulations
- The Financial Administration Act, 1993
- The Executive Government Administration Act
- The Income Tax Act, 2000 (Saskatchewan)
- The Regional Colleges Financial Administration Manual

Links to additional information:

- 2017 Annual Report

<https://www.greatplainscollege.ca/sites/default/files/2017-12/Annual%20Report%202016-17.pdf>

- 2017-2018 Business Plan

<https://www.greatplainscollege.ca/sites/default/files/2017-08/Great%20Plains%20College%20Business%20Plan%202017-18.pdf>

Schedule "B" – Services Requirements

General Description of the Services

The successful proponent (the "Auditor") shall:

- a. attend the September Board meeting to present the management letter and audited financial statements to the Board of Directors and participate in an in-camera session with the Board of Directors without Management present if necessary; and
- b. be available to answer questions throughout the year.

Scope of the Services

The Auditor will be required to examine the financial records, systems and controls of the College in accordance with Canadian generally accepted auditing standards and the provisions of *The Regional Colleges Act* (Saskatchewan) and to then provide written audit reports with an audit opinion on the financial statements as prepared by College staff. The Auditor's report should be suitable for printing within the financial statements and be addressed to the Board of Great Plains College. The Auditor will be required to attend the September Board meeting to present and explain as necessary the audit reports.

The College wishes to be advised of any weaknesses in internal control noted during the audit or other area of concern, prior to the issue of the Management Letter. The Auditor shall provide appropriate beneficial suggestions to improve areas of concern. The Auditor shall communicate in a post-audit report and in the form of a Management Letter to the Board of Directors any reportable conditions, as determined by the Auditor, found during the audit.

The responsibility of the Auditor is to examine the financial statements prepared by College staff and to express an audit opinion thereon. The financial statements will include the operations of all departments within the reporting entity of the College. The audit report will be addressed to the Board of Directors of the Great Plains College; it must disclose the scope of the examination and state that the audit was performed in accordance with generally accepted auditing standards. The report will also include an opinion as to whether the financial statements conform to Canadian Public Sector Accounting Standards (PSAB). College Board has delegated the responsibility for the integrity and objectivity of the financial information contained in the financial statements to College administration.

The Auditor will ensure all new or changed reporting requirements and auditing standards are communicated to the College, in writing, to ensure that financial statements and notes prepared by the College are in compliance with current reporting requirements and auditing standards.

Suggested Annual Audit Schedule

The College suggests the Auditor perform the Services in accordance with the following annual schedule:

- a. Before June 30th of each year, the Auditor shall correspond with the Chief Financial Officer for the College to discuss and agree upon a schedule of activities which will lead to the completion of the annual audit and set out the key dates by which necessary information is to be assembled by both parties.
- b. The basic time line shall be as follows:
 - (i) Approximately two (2) weeks prior to the year-end audit start date, College staff will provide a full set of working papers, schedules, trial balance and other supporting documentation. The College will be responsible for the year-end close.
 - (ii) A draft Independent Auditor's Report and Financial Statements for the Great Plains College to be issued approximately two (2) weeks prior to the College Board meeting, which is typically held during the 2nd last week in September of each year. The Auditor will present

- the audit review and findings to the Board of Directors before the statutory deadline of September 28th.
- (iii) A final Independent Auditor's Report and Financial Statements for the Great Plains College to be issued at least one (1) week before to the Sept Board meeting.
 - (iv) The Auditor will respond to and discuss with College staff any accounting, auditing, tax or other issues arising throughout the year. It is expected that such inquiries, unless leading to significant extra work by the Auditor, are within the scope of work identified in this RFP and would not incur additional fees.

Qualified Statement

The Auditor 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 CEO and Chief Financial Officer. In addition, the Auditor shall as far as possible, allow a reasonable period of time for College staff to conduct an investigation, analyze, report and take reasonable corrective action as to avoid inclusion of such qualification.

Term

The term of the engagement to perform the Services will be for five (5) years commencing with the year ending June 30, 2018 through to the year ending June 30, 2022. Either party may terminate the Services for the second, third, fourth or fifth fiscal year by providing written notice to the other party within six (6) months after the start of that fiscal year.

Schedule "C" - Proposal Content Requirements

Proponents should, at a minimum, address the following in their Proposals.

Firm Detail

1. A brief description of your firm including any qualifications you consider relevant.

Relevant Experience

2. A description of your firm's experience in performing similar audit services which demonstrates a good understanding of Public Sector Accounting Standards(PSAS) issued by the Public Sector Accounting Board (PSAB), including at least one (1) local government client in the previous five (5) years, and appropriate contact information for the organization.

Lead Personnel

3. Identify the lead personnel responsible to lead the delivery of the Services the proponent is prepared to offer and their expected involvement, including, without limitation, partners, managers and other supervisors and specialists expected to be engaged in the performance of the Services. The College expects that each of the identified lead personnel will be licensed and in good standing to perform the Services in Saskatchewan.
4. Describe the relevant experience of the lead personnel and include their resumes and professional designations.

Capacity

5. The College expects that you will have sufficient resources available to meet the service requirements of College in a timely and efficient manner. Provide a brief description of your firm's staffing resources that will be utilized to meet the service requirements of the College.

Audit Approach

6. Proposals should include a statement demonstrating an understanding of the Services, describing the audit approach, methodologies employed and commitment or ability to perform the Services within the time specified in the annual schedule. A sample audit service plan document may be included with the proposal submission.

Schedule

7. Proposals should include a confirmation of whether your firm is capable of meeting the College's suggested audit schedule, as set out in this RFP or an alternative audit schedule.

Liability Insurance

8. Provide certificates of insurance outlining the amounts of professional liability insurance that you carry.

Fee Proposal

9. Proponents should provide a fee proposal substantially in the form of Appendix 1 which addresses the following:

Fixed Fee

Please provide the fixed fee you are prepared to offer for completing the all Services relating to the planning and execution of the annual audit, including, without limitation, communications with the Provincial Auditor and Provincial Controller and to answer questions from the College as needed throughout the year.

Hourly Rates for Additional Services

Please provide a complete schedule of all hourly rates for the lead personnel, any other professionals and any other service providers expected to be involved in the performance of the Services, exclusive of GST. Also indicate the duration that the hourly rates will remain in effect for.

If hourly rates are to be adjusted for future years, proposals should indicate the applicable hourly rates for future years. The College expects that these hourly rates will only apply to additional Services performed with the prior written consent of the College.

Other Charges

Please describe any reimbursable expense categories and other charges and when they would apply. The College prefers that no mark-up is proposed for reimbursable expenses. The College expects not to pay any reimbursable expenses or other charges incurred without its prior consent.

10. All prices/rates should be quoted in Canadian Dollars, exclusive of any applicable GST.

Provincial Auditor

11. Proposals should include a lump sum fee for all additional Services if the College is selected by the Provincial Auditor for a detailed audit.

Services Agreement Terms

12. Proposals should include a proposed form of Service Agreement for consideration by the College.

Conflict of Interest Disclosure

13. Disclose any actual or potential conflicts of interest that may exist between your firm and its management, and the College, its directors or employees, and the nature of such conflict of interest. If a proponent has no such conflict of interest, a statement to that effect should be included in its proposal. The College employees are ineligible to participate, directly or indirectly, with any proponent.

Confidentiality

14. Proponents are also advised that *The Local Authority Freedom of Information and Protection of Privacy Act* (Saskatchewan) does provide protection for confidential and proprietary business information; however, proponents are strongly advised to consult their own legal advisors as to the appropriate way in which confidential or proprietary business information should be marked as such in their proposal in response to this RFP. **Proponents should identify any information in their proposals that they consider to be confidential or proprietary business information.**

APPENDIX "1" – RATE SCHEDULE

No.	Fiscal Year	Fixed Fee
1	Fixed Fee for fiscal year ending June 30, 2018	\$<amount> per year
2	Fixed Fee for fiscal year ending June 30, 2019	\$<amount> per year
3	Fixed Fee for fiscal year ending June 30, 2020	\$<amount> per year
4	Fixed Fee for fiscal year ending June 30, 2021	\$<amount> per year
5	Fixed Fee for fiscal year ending June 30, 2022	\$<amount> per year
6	Fixed Fee for detailed audit by Provincial Auditor if required	\$<amount> per year

No.	Position	Rate (CDN \$)
1	<Insert Position>	\$<amount> per hour
2	<Insert Position>	\$<amount> per hour

No.	Reimbursable Expenses / Other Charges
1	<Insert Description of Reimbursable Expense>
2	<Insert Description of Reimbursable Expense>

Unless expressly set out in this Appendix "1" – Rate Schedule, no other costs are chargeable to the College in connection with the performance of the Services.