

REQUEST FOR PROPOSALS 04-2026

MUNICIPAL PROFESSIONAL AUDIT SERVICES 2027 TO 2029

Issue Date: November 16th, 2026
Closing Date: December 21st, 2026 at 12:00 pm

To be delivered to:
Town of Ste. Anne
c/o Brandon Darker, Finance Officer
14 Centrale Avenue
Ste. Anne, MB R5H 1B8

PROJECT DESCRIPTION

Introduction

The Town of Ste. Anne ("the Town") is requesting proposals from qualified professional firms to complete external financial audit services for the Town and the potential of some or all of its Controlled Entities, as further detailed below (the "Services").

Before preparing a proposal for the Services, Proponents are advised to ensure that they should meet the following eligibility criteria:

1. The firm is licensed to perform municipal corporation audits in Manitoba as set out in Section 184(5) of The Municipal Act (Manitoba);
2. Has significant experience in providing audit and accounting services to other municipalities in Manitoba;
3. Demonstrates comprehensive knowledge of provincial municipal financial reporting and legislation governing municipal operations; and
4. Has sufficient resources/support services available to address the scope of audit and accounting services required in a timely and efficient manner.

It is intended that the Town and some or all of its Controlled Entities will enter into a contract for the Services with the successful proponent for three (3) fiscal years as defined by the fiscal year ending December 31st, 2027 to the fiscal year ending December 31st, 2029. An option to extend up to five (5) fiscal years may be included at the discretion of the Town.

The contract with the Town will be subject to Town Council approval; and the Town will reserve the right to amend or terminate the audit services if it is deemed that the Services rendered are unsatisfactory, as set out in the contract in more detail.

The Town will not reimburse proponents for any expenses incurred in preparing proposals in response to this request. Proposals received become the property of the Town and will not be returned to the proponent.

Background information

From a geographical perspective, the Town of Ste. Anne is a bilingual urban municipality situated approximately 30 minutes southeast of the City of Winnipeg, and 15 minutes north of the City of Steinbach. Today, the Town of Ste. Anne provides municipal and utility services to an estimated 3,500 ± residents, services in which include general governance and legislative services, protective services (fire and municipal police force), transportation (public works) services, environmental health (garbage and recycling) services, wastewater services and recreation services.

Overall, the Town has 26 full and part-time employees, and an additional 5 seasonal positions and approximately 25 paid on-call volunteer firefighters, with an annual payroll of approximately $2.2 million (2026).

Most interactions between the between the Town and the external audit firm are with the Finance Officer which is referred to as "Administration", "Finance Staff", or, "Finance Department", throughout this document. The Finance Officer oversees the Finance Department and financial & accounting operations, and reports to the Chief Administrative Officer (CAO).

The Town of Ste. Anne is governed by a five-member Council, including 1 Mayor and 4 Councillors elected at-large. The Administrative Office is located at 14 Centrale Avenue, in Ste. Anne.

The Town operates 1 current bank account and holds 11 reserve fund accounts. It operates in fund accounting, with designated funds (general operating fund, general reserve funds, utility operating fund, and utility reserve fund). The 2026 municipal general operating budget is $6.45 million, and utility operating budget is $928k.

The Town has utilized the municipal accounting system known as Muniware (Catalis ERP) for over 20 years.

A copy of the following financial documents can be found on our website here:

- Town Consolidated Financial Statements up to December 31, 2025 and Town Financial Plans up to and including 2026: https://steannemb.ca/financial-documents
- Town Tax Levy By-Laws including 2026: https://steannemb.ca/by-laws

Controlled Entities of the Town to be included in the annual financial statements comprise of the following:

- Ste. Anne Library – 100% controlled
- Ste. Anne Community Development Corporation (CDC) – 100% controlled

Separate financial statements of the above Controlled Entities are received and consolidated into the Town's annual financial statements. Each of these entities are responsible for having financial audits performed and submitted to the Town for consolidation. As previously indicated, the RFP must include an option to provide all audit services for these Controlled Entities. Information about the Controlled Entities to be supplied on request.

Proposal Format

In order to be considered, the following must be completed:

Proponents must submit the following in hard copy (two (2) copies) **or** in electronic format, to the Town by 12:00 pm on December 21st, 2026:

1. Technical and Experience Proposal
2. Price Proposal

The proponents should submit a minimum of one PDF copy by e-mail for each proposal indicated above (if combining the proposals into one PDF package, please name the file to indicate all proposals included), OR two (2) hard copies in a sealed envelope.

Proposals should be addressed as follows:

RE: RFP 04-2026

Town of Ste. Anne
Attn: Brandon Darker
Finance Officer
14 Centrale Avenue
Ste. Anne, MB R5H 1B8

Or email: finance@steanne.ca

The following is a summary of the estimated Schedule:

Date	Action
November 16th, 2026	Request for Proposals issued.
December 21st, 2026	Closing Date.
By February 28th, 2027	Evaluation and rating of proposals. Letter of Engagement is signed and approved by Council.
December 31st, 2027	Service delivery starts for 2027 audit services.

Proponents that have questions or would like clarification on meaning shall submit questions via e-mail. Any questions should be directed to finance@steanne.ca on or before December 16th, 2026.

Prior to the Closing Date, proponents should not contact anyone at the Town's organization regarding this RFP, including Council, other than the representative identified above, without first receiving permission in writing. Failure to abide by this requirement may be grounds for rejection of your proposal.

The Town reserves the right to post to the Town's website matters of clarification regarding the RFP or send by e-mail such clarification to known proponents.

It is the proponent's responsibility to clarify any details prior to submitting a proposal.

Prior to evaluation, all submissions will be reviewed for compliance with the mandatory requirements of this RFP. Proposals that do not meet the mandatory requirements may be deemed non-compliant and may be rejected. Only compliant proposals will proceed to the rated evaluation stage.

Scope of Work for the Services

Reports

The audit firm will be expected to provide independent auditor reports for the Town for the following:

- Annual Consolidated Financial Statements for the year ending December 31st;
- Report on compliance and internal control over financial reporting based on an audit of the Financial Statements;
- Other regulatory reports such as the Canadian Community Building Fund and Public Sector Compensation Disclosure;
- Other provincial or federal reports that require an independent review from the Town's external auditor.

Audit of Financial Statement

The audit firm will be responsible for:

Overall, audits shall be performed in accordance with generally accepted auditing standards and in accordance with Part 6, Division 5 of *The Municipal Act.*

- Perform an annual audit in accordance with Canadian generally accepted auditing standards as defined by the Charted Professional Accountants of Canada (CPA Canada) through the Public Sector Accounting Board (PSAB);
- Perform procedures to obtain audit evidence regarding the amounts and disclosures in the consolidated financial statements;

- Prepare the consolidated financial statements and the supplementary information on the financial position and operating results of the individual funds of the Town based on working papers, internal financial statements, and analysis of the Town;
- The auditor will be required to prepare general-purpose financial statements in accordance with generally accepted accounting principles for Manitoba municipalities which comply with current PSAB standards. This includes the conversion of the Financial Plan accounting practices used throughout the year by the Town to the PSAB reporting format required for the annual financial statement. Controlled Entities are included in the consolidated annual financial statements;
- Work with the Town's Finance department for the planning and review of both the audit process and the financial statements;
- The Finance Officer shall be advised of any significant weaknesses in internal control identified during the audit process, regardless of whether such matters are formally reported in the annual Management Letter;
- Select audit procedures using professional auditor's judgement, including the assessment of risks of material misstatement of the consolidated financial statements, whether due to fraud or error;
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by management;
- Obtain sufficient and appropriate evidence to provide a basis for the audit opinion;
- Respond to, and discuss with, Finance department any accounting, audit, or tax related issues arising during the contracted period of audit services;
- Provide ongoing advice to Town staff on accounting, audit and tax issues that may arise during the year;
- Present the audited financial statements on an annual basis to council and administration regarding the results of the auditing findings.

Controlled Entities Services

In additional to the annual audit of financial statements, participating Controlled Entities may require the successful proponent to provide related accounting, taxation, compliance and reporting services specific to the organization's operations.

Where applicable, these services may include, but are not limited to:

- Preparation and filing of regulatory information returns;
- Preparation and filing of charity information returns;
- Preparation and filing of GST returns;
- Attendance at board meetings to present audit findings and financial statements;
- Consultation regarding accounting, audit, taxation and compliance matters.

Management Letter

Management letters should be submitted to the Mayor and Council; Chief Administrative Officer; and Finance Officer along with the annual financial statements, per the following:

- While legislation requires the reporting of any problem, auditors are encouraged to use their professional judgement in determining the materiality of items listing in the management letter.
- The auditor's report will also identify reservations in opinion where there are limitations in the audit examination or departure from GAAP. The management letter may be used to

further clarify reservations in the auditor's report and may include other matters the auditor wishes to communicate to the Town.

In addition to the formality of the annual Management Letter, the auditor should maintain open communication and proactively discuss concerns with both administration and Council.

Meetings

Meetings between the auditor and the Town may occur for any of the following reasons:

- Audit planning;
- Conducting the audit;
- Reviewing adjusting journal entries;
- Certifying data entry;
- Reviewing any adjustments or concerns that might impact the completion of the audit;
- Reviewing draft reports with senior administration;
- Presenting reports to senior administration;
- Meeting with Council as requested with administration present during regular or special meetings of Council.

Key Audit Dates

There is specific completion dates required throughout the year:

Date	Action
Interim Audit	By December 15th of the audit year
Provide interim reports on the standing of the Town's financial statements including any surpluses or deficits forecasted	By May 15th of the year following the audit year – provide to the Finance Officer
Provide draft Financial Statements and review necessary changes with Finance Department to finalize	By June 1st of the year following the audit year
File Final Financial Statements and regulatory reports with the Province of MB	June 15th of the year following the audit year – copy of final financial statements provided to Finance Officer for Town records.

A listing of working papers and source documents required by the firm will be provided to the Town Finance department a minimum of 30 days prior to the applicable audit. These documents, where possible, will be provided to the audit firm in electronic format.

The successful proponents may invoice the Town after specific work is completed – for interim and final audits. Invoices must detail the amount billed for audit work, out of pocket expenses and must not exceed the total of the RFP awarded bid amount.

Should an additional audit be requested by the Town of the firm, the pricing for work completion will be mutually agreed to between the Town, the firm and invoiced at its completion.

Insurance and Indemnity

Insurance is critical when persons and vehicles come on the Town's site. The Audit Firm must maintain the following insurance coverages:

1. General Liability Insurance with a limit of not less than $5,000,000 inclusive per occurrence for bodily injury, including death, and damage to property including loss or use thereof. Such insurance shall include coverage from broad form property damage, contractual liability, completed operations and product liability.
2. Automobile Insurance for a limit of not less that $2,000,000 for all owned, leased or rented licensed vehicles use in the performance of the audit services;
3. Professional Liability in an amount not less than $1,000,000 ensuring the Audit Firm's liability resulting from errors and omissions in the performance of professional services during the audit;
4. Cyber Liability in an amount not less than $1,000,000.

The Audit Firm will indemnify and save harmless the Town of Ste. Anne, its employees and agents from and against all claims, demands, losses, damages, costs and expenses made again or incurred, suffered or sustained by the Town of Ste. Anne at any time or times (either before or after the expiration or sooner termination of the audit term) where the same or any of them are based upon or arising out of or from anything done or omitted to be done by the Audit Firm or by an employee, officer, director or sub-contractor of the Audit Firm.

Other

Prior to the commencement of the audit scope, the audit firm will prepare an engagement letter to the Town outlining and explaining the services to be performed. The purpose of the letter is to clarify for council which should include an explanation of the audit scope, approach, and test procedures to be performed. The purpose of the letter is to clarify to Council and Administrative Staff exactly what work will be performed during the audit, to clearly describe to administration the expected schedule of the audit, documentation requirements, evidence to be provided in advance, evidence to be available on-site and the report delivery dates.

Where an on-site fieldwork may be necessary, appropriate workspace will be assigned, with access to required Town documents and records being provided as required to facilitate completion of the audit.

The auditor will also prepare a listing of working papers needed for the interim and final year-end audit for the Town, accompanying the engagement letter, addressed to administration.

The schedule of the interim and final audits will be mutually agreed to by the Town Finance staff and the Audit Firm.

The Audit Firm is required to complete the final consolidated financial statements in early June annually for the Town's Finance Staff to review the results and work with the audit firm to finalize the document. Further, the annual year-end financial statements and reports should be submitted to the Mayor and Council, as well as the Finance Officer and Chief Administrative Officer.

All working papers and reports must be retained, at the auditor's expense, for a minimum of seven (7) years, unless the firm is notified in writing by the Town of the need to extend the retention period.

The auditor will be required to make working papers available, upon request, to the Town.

In addition, the audit firm shall respond to the reasonable inquiries of any successor auditor. Auditors shall allow successor auditors to review working papers relating to matters of continuing accounting significance.

Finally, the audit firm shall respond to the reasonable inquiries of Finance Staff, including successors of the position. This includes any assistance required within reason, and to review working papers relating to matters of continuing accounting significance.

Technical and Experience Proposal

Proposals should include the following:

Cover Letter
A cover letter dated and signed by an official authorized to negotiate and make commitments and provide any clarification with respect to the proposal on behalf of the proponent. The cover letter should indicate an understanding of the RFP, and an indication of deviations or expectations to the information outlined in the RFP document.

Proponent Profile
A brief company profile indicating time in business, location of the business, number of employees, type of business and key contact person, and a summary of relevant experience as set out in the "Introduction" of this document.

Project Team
Indicate would will be assigned to the project and include a briefing of their relevant experience and education.

The firm should provide as much information as possible regarding the number of qualifications, experience, and training of the specific staff to be assigned to this engagement. The firm also should indicate how the quality of staff over the term of the agreement will be assured. Engagement partners, partners, managers, staff, and specialists may be changed if these personnel leave the firm, are promoted, or are assigned to another office. The Town of Ste. Anne retains the right to approve or reject replacements.

Experience
Provide at lease three (3) examples of audit engagements of similar size, scope, complexity and budget to the Services requested within this RFP. For each example, provide a contact name, title, organization, telephone number and email address for reference purposes.

Proposed Project Approach
Proponents should state the size of the firm, the firm's local/municipal government audit staff, the location of the office from which the work on the engagement is to be performed, and the number and nature of the professional staff employed. Proponents should also provide information regarding their local/municipal government auditing knowledge and experience, specifically as it would relate to the Town.

Overall, proposals should demonstrate an understanding of the services required, describing the audit approach, the segmentation of the engagement, methodologies employed and commitment or ability to perform the work within a reasonable timeframe. A sample audit service plan may be included with the proposal submission.

While the Town has used considerable efforts to ensure an accurate representation of information in this RFP, the information contained in this RFP is supplied solely as a guideline for proponents. The information is not guaranteed or warranted to be accurate by the Town, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP is intended to relieve proponents from forming their own opinions and conclusions with respect to the matters addressed in this RFP.

There should be no price proposal information provided in this Envelope 'A' document.

Claims and Arbitrations Declarations
Proponents shall disclose any current or recent litigation, arbitrations, claims, insolvency proceedings, or other relevant matters that may affect their ability to perform the Services.

Price Proposal

Audit costs within the scope described in RFP 04-2026, Municipal Professional Audit Services 2027-2029:

Audit Year	Town	Ste. Anne Library	Ste. Anne CDC
2027			
2028			
2029			

The dollar cost bid should contain all pricing information relative to performing the Services as described in this RFP. The annual total all-inclusive maximum price to be bid is to contain all direct and indirect costs including all out-of-pocket expenses for all years of the resulting contract with the Town for the Services. The proposal should detail the portion attributed to direct and indirect costs.

For each Controlled Entity, Proponents shall identify the services included within their proposed fee. Where additional fees apply for services such as regulatory filings, charity information returns, GST returns, attendance at board meetings or other compliance services, those fees shall be separately identified.

Proposals must be open and irrevocable for at least forty-five (45) days from the Closing date.

A proponent may request that its proposal be withdrawn prior to the Closing Date, so long as the Town receives a request in writing on the proponent's letterhead and signed by the appropriate authorizing officer(s) of the proponent.

Should any additional audit services be required beyond the scope of this RFP, the hourly rate for these services should be provide as follows:

Audit Firm	2027	2028	2029
Engagement Partners			
Partner			
Managing Partner			
Staff			
Specialized Staff			

Evaluation

Proposals will be evaluated based on the following criteria:

Rated Criteria	Weighting (Points)
Experience and Competency of Proponent and Team	35
Proposal Audit Strategy and Understanding of Engagement Proposal	30
Cost	35
Total Points:	100

An evaluation committee will evaluate all proposals to be considered. The committee will recommend to the Town Council the firm to be awarded the external audit contract. The contract is subject to the approval of Town Council. During the evaluation process, the Town reserves the right, where it may serve the Town's interest, to request additional information or clarification from proponents, conduct reference checks, verify information provided in submissions through third

parties, and consider previous performance on contracts with the Town or other public sector organizations, as well as disclosed litigation, arbitrations, claims, insolvency proceedings, and other information obtained during the evaluation process.

The Town reserves the right to revisit and re-evaluate submissions based on information obtained during the evaluation process.

Submission of your proposal indicates acceptance by the firm of all conditions and details provided in this RFP.

Conflict of Interest and Prohibited Conduct

The Town may disqualify a proponent where a conflict of interest exists or where conduct has occurred that would compromise the integrity of the procurement process.

Proponents shall not engage in bid rigging, collusion, inappropriate lobbying, bribery, fraud, misrepresentation, or any conduct that may compromise the competitive procurement process.

Terms of RFP Process

No legal relationship or obligation regarding the procurement of any good or service will be created between the Proponents and the Town by this RFP process until the successful negotiation and execution of a written contract for the Services.

The Town reserves the right to reject any or all proposals.

The Town, in its sole discretion, reserves the right to select any proposal other than the highest scoring proposal, or other than the proposal with the lowest price, or to reject any and all proposals submitted in response to this RFP. No award may result from this tender process.

The Town reserves the right to repeat, renew or cancel this tender where, in its sole discretion, none of the proposals submitted in response to the tender warrant acceptance or where it would be in the Town's best interest to do so. Without being obligated to do so, if the tender process is cancelled, the Town may, in its sole discretion, issue a further tender for the same or similar requirements as described in this RFP.

The Town also reserves the right to award this tender in whole or in part at its sole discretion.

Each individual organization reserves the right, in its sole discretion, to participate in this RFP process, to enter into a contract with the successful proponent, or to decline participation without affecting the Town's ability to award the contract.

The Town further reserves the right to enter into negotiations with the highest scoring proponent even if the highest scoring proponent's price exceeds the Town's budget.

Any proposals which do not meet all the mandatory requirements shall be deemed to be non-compliant and shall be rejected for failure to comply with all the mandatory terms and conditions as set out in this tender. The Town reserves the right to accept substantially compliant proposals, in its sole discretion.

All decisions and determinations made as to whether a proponent meets the mandatory criteria, the score assigned to a proponent or the determination as the successful proponent, shall be determined solely by the Town in its sole discretion. The Town's determinations in this regard shall be final.

No proposal will be considered that is in any way conditional or proposes to impose conditions on the Town that are inconsistent with this tender and the terms and conditions stipulated herein.

All costs and any liabilities incurred by a Proponent including (without limitation) those associated with the preparation of the proponent's proposal will be borne entirely by the proponent. The Town does not assume any contractual or financial obligation by the issuance of this tender, by receiving, accepting, or evaluating Proposals, or by the determination of a successful proponent.

Proponents may request a debriefing following completion of the procurement process. Requests must be submitted in writing within thirty (30) days of notification of the procurement outcome. Any debriefing is intended to assist proponents in future procurement opportunities and is not intended to provide an opportunity to challenge the evaluation process.

STAFF ORGANIZATION CHART

