

# **Mohawk Council of Akwesasne**



## **Request for Proposal**

**RFP 26-002**

**External Audit Services**

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## KEY DATES

<b>RFP Issue Date</b>	September 5, 2025
<b>Meeting to Discuss</b>	October 3rd, 2025 - 1:30PM to 4:00PM EDT Email <a href="mailto:heather.phillips@akwesasne.ca">heather.phillips@akwesasne.ca</a> to register
<b>Deadline for Questions</b>	October 17, 2025, 1:30 EDT
<b>Submission Deadline</b>	November 7, 2025, 1:30 EDT (9 weeks from date of issuance)
<b>Interviews/Presentations</b>	Month of November 2025
<b>Date of Approval</b>	December 16, 2025
<b>Commencement</b>	January 5, 2026

## SUMMARY OF KEY INFORMATION

<b>RFP Reference</b>	RFP No 26-002 External Audit Services
<b>Overview of the Opportunity</b>	The purpose of this RFP is to invite Proposals from qualified firms for the provision of External Audit Services.
<b>Instruction for Proposal Submission</b>	Proposal submissions are to be returned to Microsoft Word and any other supporting documents to be consolidated into one PDF file and emailed to <a href="mailto:heather.phillips@akwesasne.ca">heather.phillips@akwesasne.ca</a> 1) In the “Subject Field” enter: RFP Number and Name 2) Add files in .pdf format and send
<b>Obtaining RFP Documents</b>	RFP Documents are available for download from the Mohawk Council of Akwesasne website: <a href="http://www.akwesasne.ca">http://www.akwesasne.ca</a> - Printing of RFP documents is the sole responsibility of the Proponents.
<b>Questions</b>	Send questions to: <a href="mailto:heather.phillips@akwesasne.ca">heather.phillips@akwesasne.ca</a> referencing the RFP name and number.
<b>Withdrawal of Submission</b>	Proposals may be withdrawn by written notice only, made by an authorized representative of the Proponent sent to email: <a href="mailto:heather.phillips@akwesasne.ca">heather.phillips@akwesasne.ca</a> prior to the Closing Date and Time.
<b>Terms and Conditions of Contract</b>	To be negotiated

## DEFINITIONS

**Agreement” “Contract”** means the contract for services or Mohawk Council of Akwesasne Purchase Order that will be issued to formalize with the successful Proponent through the negotiation process with the Mohawk Council of Akwesasne incorporating the information contained in this RFP, the accepted Proposal, addenda and any subsequent clarifications, correspondence, the totality of which will constitute the Contract.

**“Community” “Owner”** means First Nation community of Akwesasne.

**“Contractor”** means the person(s) firm(s) or corporation(s) appointed by the Mohawk Council of Akwesasne to carry out all duties, obligations, work and services described in the Request for Proposal and all associated documentation, which may also include mutually agreed revisions subsequent to submission of a Proposal. Both “Contractor” and “Proponent” are complementary in terms of duties, obligations and responsibilities contemplated at the Request for Proposals stage, through evaluation process, execution and performance of the services and Works.

**“Price”** means the amount that will be paid by the Mohawk Council of Akwesasne to the Contractor for delivery and acceptance of goods and Services.

**“Project Manager”** means the city staff member appointed to coordinate the Work.

**“Proponent”** means responder to this Request for Proposals.

**“Proposal”** means the submission by the Proponent.

**“Request for Proposals” “RFP”** shall mean and include the complete set of documents, specifications and addenda incorporated herein and included in this Request for Proposals.

**“Services” “Work” “Works”** means and includes the provision by the successful Proponent of all services, duties, and expectations as further described in this RFP. This will also mean the whole of the Work, tools, materials, labour, equipment, travel, and all that is required to be done, furnished and performed by the Contractor.

**“Shall” “Must” “Will” “Mandatory”** means a requirement that must be met.

**“Supply” “Provide”** shall mean supply and pay for and provide and pay for.

## INTRODUCTION

The Proposal solicitation is divided into five (5) parts plus Annexes as follows:

- ☐ **Part 1 General Information:** provides a general description of the requirements
- ☐ **Part 2 Scope of Services** and Statement of Work
- ☐ **Part 2 Proponent Instructions:** provides the instructions, clauses, and conditions applicable to the Proposal solicitation.
- ☐ **Part 3 Evaluation Procedures and Basis of Selection:** indicates how the evaluation will be conducted, the evaluation criteria that must be addressed in the Proposal, if applicable, and the basis of selections.
- ☐ **Part 4 Technical Evaluation Criteria**
- ☐ **Part 5 Financial Proposal**

The Annexes include Certifications.

## PART 1 - GENERAL INFORMATION

### ***Mohawk Council of Akwesasne***

Mohawk Council of Akwesasne (MCA) is a Community Government elected by the residents of the Mohawk Community of Akwesasne. MCA provides exerted jurisdiction over several areas that may typically be offered by either the federal, provincial, or municipal governments for its approximate 12,000 on-reserve residents and the more than 1,800 of Akwesasne Mohawks living off the reserve (due to housing, economic, and land constraints).

### ***Purpose***

The Mohawk Council of Akwesasne (MCA) is inviting a Canadian licensed public accounting firm to provide financial audit services. The auditing services are for the purpose of expressing an audit opinion as to whether MCA's consolidated financial statements and other financial statements/financial reports present fairly, in all material respects, the financial position of MCA in accordance with Canadian public sector accounting standards.

### ***Proposal Submissions***

Proponents should complete and submit the information requested in this RFP document on the in a format that has been approved and is acceptable to the MCA.

### ***Instructions to Proponents***

Proponents are advised that the rules for participation that will apply to this RFP are located:

Instructions to Proponents.

By submission of a Proposal in response to this RFP, the Proponent agrees and accepts the rules by which the bid process will be conducted.

### ***Prices***

Prices shall be all-inclusive and stated in (Canadian Funds). Prices shall remain FIRM for the term of the Contract.

Prices shall include the provision of all tools, materials, equipment, labour, transportation, fuel, supervision, management, overhead, materials, traffic control, services, all necessary packing and crating (where applicable), Canadian Customs import and export duties, freight, handling, insurance, all other associated or related charges, foreign, federal, provincial and municipal taxes, bonding costs, all licenses, permits, inspections and all other requirements necessary for the commencement, performance and completion of Services as described.

Taxes are to be shown separately at time of invoicing.

The lowest price of any Proposal will not necessarily be accepted but will be analyzed to determine best overall value.

### ***Requested Departures***

The Proponent acknowledges that the departures requested in the Proposal Submission Form will not form part of the Contract unless and until the MCA specifically consents in writing to any of them. MCA may not consider any departures not stated in the Proponent's Proposal Submission.

And, upon selection of one or more lead Proponent(s):

- References may be contacted
- Interviews may be conducted

MCA reserves the right to check references on other projects even if they are not specifically listed. Information obtained from references will be confidential and will not be disclosed to any Proponents.

These criteria will be used to determine best overall value to MCA as well as any other criteria that may become evident during the evaluation process.

MCA may, at its discretion, request clarification or additional information from a Proponent with respect to any Proposal and MCA may make such requests to only selected Proponents. MCA may consider such clarifications or additional information in evaluating a Proposal.

Incomplete Proposals or Proposals submitted on forms other than the Proposal Form may be rejected.

Proponents agree MCA may disclose names of Proponents and total award amount, however, unevaluated results, unit prices, rates or scores will not be provided to any Proponents.

MCA reserves the right to reject without further consideration any Proposal which in its opinion does not meet the criteria it considers essential for the Work outlined in this RFP.

Where only one Proposal is received, MCA may reject such and re-issue the RFP on a selected basis.

These items are not required as part of this Proposal Submission but will be required prior to entering into an agreement with MCA for Services.

### ***Term***

The term of services shall be for five (5) years starting with MCA's fiscal year ending March 31, 2026, and can be extended for an optional additional two (2) years at MCA's discretion.

### ***Project Timelines***

The following are guidelines of key annual audit dates:

Dates	Tasks
February	Proponent is to present its proposed audit plan and approach to Mohawk Council of Akwesasne's Finance Committee as to obtain Council's approval
March	Audit planning. Detailed listing of working papers required for the interim audit to be provided by the Proponent to the Mohawk Council of Akwesasne
April	Interim audit including process and control testing and documentation
May	Listing of required audit documentation for the year end work and audit confirmations to be provided by the Proponent to the Mohawk Council of Akwesasne
June/July	Year end audit work including substantive testing and financial statement finalization
August/September	Proponent to present its audit findings and report to the Mohawk Council of Akwesasne as part of the approval of the consolidated audited financial statements.

## **PART 2 - SCOPE OF SERVICES**

### ***Background***

The Mohawk Council of Akwesasne (MCA) is a community with a population of approximately 12,000, across three (3) Districts – Kawehno:ke in Ontario, Kanata: kon (St. Regis) and Tsi Snaihne (Snye) in Quebec close to the Cornwall/Massena NY border. MCA is governed by the twelve (12)

elected District Chiefs and the Grand Chief. MCA is a body that administers the following programs to the Akwesasne Community:

- Ahkwesahsne Mohawk Board of Education
  - Elementary Schools (3)
  - Child Care Services
  - Post-Secondary Institution
- Akwesasne Mohawk Police Service (Public Safety)
  - Police
  - Emergency Medical Services
- Department of Finance and Administration
  - HR/FIN/IT
- Department of Community and Social Services
  - Women's Shelter Services
  - Social / Income Assistance
  - Child Prevention and Protection Services
- Department of Mohawk Government
- Department of Health
  - Health Access Centre's (Clinic)
  - Community Health
  - Long term Care (2)
  - Mental Health Services
- Department of Infrastructure and Housing
  - Roads
  - Water and Wastewater
  - Housing
  - Environment
  - Asset Maintenance
  - Capital Projects
- Department of Justice
  - Youth Advocacy
  - Mohawk Court
  - Legislative Development
- Department of Economic Development
  - Arena
  - Youth Camp

At the time of developing the RFP, MCA employs approximately nine hundred employees.

The Akwesasne Financial Administration Law governs MCA's financial operations. Financial controls are guided by MCA's *Financial Policy Manual*, currently being redeveloped. MCA's consolidated financial statements are prepared in accordance with the Canadian public sector accounting



standards established by the Public Sector Accounting Board of the Chartered Accountants of Canada.

In 2019, the Mohawk Council of Akwesasne (MCA) entered into the New Fiscal Relationship Grant with Indigenous Services Canada (10-year grant), securing approximately \$55 million annually in core funding. In addition to this, MCA receives approximately \$50 million in supplementary funding through various programs to support a broad range of community services. These funding streams collectively represent the majority of MCA's consolidated financial statements and are central to the scope of financial reporting and audit activities.

A copy of MCA's March 31, 2023, consolidated audited financial statements can be found at:

<http://www.akwesasne.ca/news-notice/mca-audit/>

In addition to the audit services for MCA's consolidated financial statements, MCA also requires audit reports for the following (\$ amounts as per fiscal 2024):

Report Title	Engagement Type	Amount of Funding	Due Date
Akweks:kowa Corporation – March 31 year end	Audit	Minimal	March 31
Akwesasne Harbour Development Corporation	Audit	Minimal	Dec 31 (YE)
Akwesasne Mohawk Police Services	Audit	8.7 million	July 31
Akwesasne Mohawk Police Services – Joint Investigation Taskforce	Audit	2.1 million	July 31
Akwesasne Mohawk Police Services – Snowmobile, All-Terrain, Vehicle/Vessel Enforcement Team	Audit	1.4 million	July 31
Ontario First Nations (2008) Limited Partnership disbursements	Audit	5.7 million	July 31
Ontario Ministry of Children, Community and Social Services – Child Protection Services Transfer Payments	Audit	1.9 million	July 31
Ontario Ministry of Health and Long-Term Care – Indigenous Primary Health Care Organizations Statement of Revenues and Expenditures Report	Audit	3.2 million	June 30

Ontario Ministry of Health First Nations Communities Home and Community Care Report	Audit	0.7 million	July 31
Ontario Ministry of Health -Child and Youth Mental Health Transfer Payments	Audit	0.1 million	July 31
Ontario Ministry of Health and Long-Term Care – Community Support Services Annual Reconciliation Report	Audit	2.1 million	June 30
Ontario Ministry of Children, Community, and Social Services – Indigenous Healing and Wellness Strategy Transfer Payments	Audit	1.4 million	July 31
Ontario Ministry of Children, Community, and Social Services – Child Welfare and Indigenous Services Transfer Payments	Audit	1.8 million	July 31
Ontario Ministry of Health and Long-Term Care – Long-Term Care Home Annual Report	Audit	4.9 million	Dec 31 (YE)
Ontario Ministry of Education – Children’s Services Schedule of Revenues and Expenditures	Audit	1.7 million	May 15
MCA Schedules of Salaries, Honoraria, Travel Expenses, and Other Remuneration Paid to Chiefs	Audit	NA	July 31
MCA Schedules of Salaries, Honoraria, Travel Expenses, and Other Remuneration Paid to Directors	Audit	NA	July 31
Tsiionkwanonhso:te (Chronic Care Facility) Residents’ Trust	Audit	Minimal	Dec 31 (YE)
Department of Justice of Canada/Ministère de la justice du Québec – Community Justice Program Statement of Actual Revenue and Expenditures – review engagement	Review	0.2 million	June 30
Department of Justice of Canada – Civil and Mediation Project Statement of Actual Revenue and Expenditures	Review	Minimal	June 30
Ministère de la justice du Québec – Gladue Writer and Victim Services Statement of Actual Revenue and Expenditures	Review	0.2 million	June 30

Twelve independent Canada Mortgage and Housing Corporation	Audit	0.1 million	July 31
Indigenous Services Canada – One (1) Compilation Engagement for approximately 70 Schedules of Revenues and Expenditures Reports	Compilation	Various	July 31
Other audits or review engagements as requested by new funders	TBD	Various	

The Mohawk Council of Akwesasne currently uses the following software environment:

Service Segment	Software
Financial Records, AR, and AP modules	Sage Accpac 300 (
Caseware/Caseview	Preparation of all financial statements and Indigenous Services Canada's Schedules or Revenue and Expenditures
Payroll	ADP
Budgeting and internal reporting	Board, an in-house application
Fixed Assets and Purchase Orders	Manual
Housing Receivables	SYNDI
Income Support	AD Morrison
Non-Insured Health Benefits	In House System
Credit card processing	BMO Spend Dynamics

The Mohawk Council of Akwesasne is currently designing and configuring a new fully integrated financial system (Oracle Fusion) and is planning for a go-live date of April 1, 2026.

## Scope of Work

The Work includes, but is not limited:

### a) Locations:

- Mohawk Council of Akwesasne -Administration 4 (Finance) – Kanatakon (St. Regis, Quebec)
- Mohawk Council of Akwesasne -Administration 3 (Human Resources) – Kanatakon (St. Regis, Quebec)

- Mohawk Council of Akwesasne -Cornwall Island Administration Building No. 3 (Housing), Kawehnoke (Cornwall Island, Ontario)
- Kanonkwatsherii Health Facility (Non-Insured), Kanatakon (St. Regis, Quebec)
- Tsiionkwanonhso:te Long Term Care, Kawehnoke (Cornwall Island, Ontario)
- Other administrative offices, as deemed necessary for the audit, Kawehnoke, Kanatakon, TsiSnaihne (Cornwall Island, Ontario, St. Regis, Quebec, and Snye, Quebec.)

#### **b) Audit Services:**

- The audit must be performed in accordance with the Canadian generally accepted auditing standards with the objective of expressing an opinion in accordance with Canadian public sector accounting standards and legislated requirements for First Nation within Canada.
- The audit program must be in accordance with generally accepted auditing standards to express an opinion on the fair presentation of the Mohawk Council of Akwesasne's consolidated financial statements and supplementary information, in conformity with generally accepted accounting principles.
- The Mohawk Council of Akwesasne is to be advised of any weaknesses in internal control noted during the audit.
- The successful Proponent must be responsive and provide accounting, auditing, and tax advice as issues arise during the year.

#### **c) Reports:**

- The auditor will issue a written opinion on the fair presentation of the Mohawk Council of Akwesasne's consolidated financial statements or financial statements in conformity with generally accepted accounting principles, suitable for printing within the financial statements.
- If required, the auditor will issue a separate written opinion on the supplementary information accompanying the consolidated financial statements or financial statements, suitable for printing within the financial statements.
- The auditor will communicate in a letter to the Mohawk Council of Akwesasne any reportable conditions, as determined by the auditor, found during the audit. The auditor will also provide appropriate beneficial suggestions to correct any areas of concerns and weaknesses arising because of the audit process.
- In addition, the auditor will issue a written opinion for the various reports noted in Part 2 Scope of Work.

#### **d) Meetings And Other Services**

- The auditor will attend meetings with community officials as required, including the planning and reviewing of the audit and financial statements as well as the presentations of the final audit report to those charged with governance.

#### **e) Work to be provided by Mohawk Council of Akwesasne staff:**

- Preparation of interim and year-end working papers including:
  - Supporting working papers for all asset and liability accounts

- Financial statement lead sheets for all statement of financial position captions.
- Comparative analysis of current actual and prior actual statement of operations results
- Comparative analysis of current actual to current budget statement of operations results
- The completion of audit confirmations for banks, lawyers and other entities as required upon receipt of forms from auditors.
- Preparation of annual financial statements and annual reports, including related schedules and notes.

#### **f) Proponent Staff Qualifications and Experience**

- Engagement partners, managers, other supervisory staff, and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office.
- Other audit personnel may be changed at the discretion of the Proponents, if replacements have substantially the same or better qualifications or experience.
- Any staff changes require sufficient notification to be provided to the Mohawk Council of Akwesasne in advance.

### **Part 3 – PROPONENT INSTRUCTIONS:**

#### ***Standard Instructions, Clauses, and Conditions***

All instructions, clauses and conditions are set out in this RFP. Proponents who submit a proposal agree to be bound by the instruction, clauses and conditions of this RFP and accept the clauses and conditions of the resulting contract.

#### ***Proposal Submissions***

The onus is on the Proponent to ensure that the proposal is delivered as instructed. Not complying with the above instructions may result in MCA's inability to ascertain the reception date and/or to consider the proposal prior to contract award. Therefore, MCA reserves the right to reject any proposal not complying with these instructions. **Proposals transmitted by email to MCA will be accepted.**

#### ***Enquiries – Proposal Solicitation***

All enquiries must be submitted in writing to the Contract Administrator no later than October 17, 2025. Enquiries received after that time may not be answered.

Proponents should reference as accurately as possible the numbered item of the RFP solicitation to which the enquiry is related. Care should be taken by Proponents to explain each question in sufficient detail to enable the Contract Administrator to provide an accurate response. Technical enquiries that are of a "proprietary" nature must be clearly marked "proprietary" at each relevant item. Items identified as proprietary will be treated as such except where the Contract Administrator

determines that the enquiry is not of a proprietary nature. The Contract Administrator may edit the questions or may request that the Proponent do so, to ensure that the proprietary nature of the question is eliminated, and the enquiry can be answered with copies to all Proponents. Enquiries not submitted in a form distributed to all Proponents may not be answered by the Contract Administrator.

### ***Security Requirements***

There is no security requirement associated with this solicitation. However, the successful proponent's employees must be eligible to travel across the US border (i.e. including having valid passports) to access MCA's offices.

### ***Proponent Financial Capability***

The Proponent may be required to provide, prior to the contract award, specific information with respect to their legal and financial status, and their technical and financial capability to satisfy the requirements as stipulated in this RFP. If requested, the financial information to be provided shall include the Proponent's most recent audited financial statements or financial statements certified by the Proponent's Chief Financial Officer. The information requested by MCA is to be provided by the Proponent as stipulated in the request by the Contract Administrator.

Should the Proponent provide the requested information in confidence, while indicating that the disclosed information is confidential, MCA will then treat the information in a confidential manner as provided in the *Access to Information Act*.

Should a proposal be found to be non-responsive on the basis that the Proponent is considered not to be financially capable of performing the subject requirements, official notification shall be provided to the Proponent by the MCA.

### ***Applicable Laws***

Any resulting contract must be interpreted and governed, and the relations between the parties determined by laws in force in Ontario.

Proponents may, at their discretion, substitute the applicable laws of a Canadian province or territory of their choice without affecting the validity of their Proposal, by deleting the name of the Canadian province or territory specified and inserting the name of the Canadian province or territory of their choice. If no change is made, it acknowledges that the applicable laws specified are acceptable to the Proponents.

### ***Disclosure of Information***

Any information, data and/or intellectual property which is provided in a proposal and is demonstrably proprietary to a Proponent, shall be so identified specifically (by paragraph, table, figure) in the proposal, and MCA will endeavor to protect such proprietary information, data and/or intellectual property in accordance with the laws of Canada and its normal policies, regulations and procedures. Any financial data and information provided by the Proponent for the purposes of this RFP will be treated as "Commercially Confidential" and kept in confidence by MCA unless expressly

stated otherwise in this RFP. Such information will not be disclosed, in whole or in part, except on a need-to-know basis for the specific purpose of proposal evaluation and for the activities related to the process of contract award, as applicable. Unless it is required to do so by law, MCA will not divulge such data and/or information to any third party.

### ***Rights in Data***

If intellectual property or confidential information is required to enable the Proponent to provide the Services, the Proponent shall be solely responsible for obtaining approvals for the use of any intellectual property and/or confidential information that belongs to anyone else (i.e., third parties).

MCA shall own all intellectual property and confidential information that it creates in relation to the Services. MCA shall own all intellectual property and confidential information that the Proponent conceives or develops as a result of performing the Services. Specifically, MCA shall own the following:

- all data resulting from performance of the Services, regardless of its form, format, or media.
- all data (other than that owned by third parties) used in performing the Services regardless of its form, format, or media.
- all data in manuals or instructional and training materials.
- all processes provided for use under the Services; and
- any other data delivered under the Services.

If the Proponent wishes to use the intellectual property and/or confidential information (mentioned in this section) for purposes not related to the performance of the Services, it must obtain prior written consent from MCA.

### ***Liability for Errors***

While MCA has made considerable efforts to ensure the information in this RFP is accurate, 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 MCA, nor is it necessarily comprehensive or exhaustive. Nothing in this RFP is intended to relieve the Proponent from forming their own opinions and conclusions with respect to the matters addressed in this RFP.

### ***Conflict of Interest***

Conflict of interest is defined as any matter, circumstance, interest, or activity in which an entity or person is, or is perceived to be, in a position to benefit more preferentially than another or which may or may not appear to impart the ability of the Proponent to perform the scope of work diligently and independently.

Proponents must submit a comprehensive Conflict of Interest Disclosure Statement with their proposal. This statement must detail any actual, potential, or perceived conflicts of interest that could compromise the independence and impartiality of the proposed audit services (i.e. prior relationships, firm's clients that have financial dealings with MCA, any other relationships or circumstances that could create a conflict of issues with MCA's Council members or senior management team).

Proposals will not be evaluated if the Proponent's current or past corporate or other interest may, in MCA's sole opinion, give rise to a conflict of interest in connection with the project described in this RFP. This includes, but not limited to, involvement by a Proponent in the preparation of this RFP. If a Proponent is in doubt about a conflict of interest, they should consult the Contract Administrator before submitting a proposal. In addition, the successful Proponent must provide an affirmative statement that it and its staff will avoid any actual or perceived conflict of interest. The following clauses are to be included in the firm's certification (refer to Annex A):

- a) Successful Proponents certify that it has and will not influence, seek to influence or otherwise take part in a decision of MCA knowing that the decision might further its private interest.
- b) The successful Proponent certifies that it has no financial interest in the business of a third party that causes or would appear to cause a conflict of interest in connection with the performance of its obligations under the Contract.
- c) The successful Proponent declares that no bribe, gift, benefit, or other inducement has been or will be paid, given, promised or offered directly or indirectly to any official or employee of MCA or a member of the family of such person, with a view to influencing the entry into the Contract or the administration of the Contract.
- d) The successful Proponent warrants that, to the best of its knowledge after making diligent inquiry, no conflict exists or is likely to arise in the performance of the Contract.
- e) Should such a conflicting interest be acquired during the life of the Contract, the successful Proponent shall declare it immediately in writing to MCA. The successful Proponent acknowledges that if MCA is of the opinion that a conflict exists as a result of any of the successful Proponent's disclosure or as a result of any other information brought to MCA's attention, MCA may require the successful Proponent to take steps to resolve or otherwise deal with the conflict, at MCA's entire discretion, terminate the Contract for default.

### ***Non-Collusion Certification***

In conjunction with its statement regarding Conflict of Interest, the successful Proponent must additionally provide a signed statement (referring to Annex A) certifying the following:

- a) The response is genuine, and it did not make in the interest of, or on behalf of, an undisclosed person, Proponent, or corporation.
- b) That the successful Proponent has not directly or indirectly induced or solicited any other entity to submit a false or sham response or decline to submit a response.
- c) That the successful Proponent has not sought, by collusion, to obtain any advantage over any other Proponent or over MCA.

### ***Confidentiality***

The successful Proponent and its representatives shall commit to keeping confidential all information in connection with the work and shall not disclose any such information to any person without the prior written permission of MCA. Any Contract resulting from this RFP shall incorporate confidentiality clauses pertaining to the entire Statement of Work.



### ***No Lobbying***

Proponents must not attempt to communicate directly or indirectly with any employee, contractor or representative of MCA, including the evaluation team, any Member of Council, or with the media, about the project described in this RFP or otherwise in respect of this RFP, other than as expressly directed or permitted by MCA.

### ***Limitation of Damages***

The Proponent, by submitting a proposal, agrees that it will not claim damages, for whatever reason, relating to or arising from the RFP, by reason of submitting a proposal, in respect of the competitive process, or in respect of any breach of any implied duty of fairness, including but not limited to any costs incurred by the Proponent in preparing its proposal. The Proponent, by submitting a proposal, waives all such claims.

### ***Indemnity and WSIB (CNESST)***

The successful Proponent must indemnify MCA and their employees, officers, members of Council and agents (each an “Indemnified Person”) against all claims, actions, proceedings, damages, losses, costs, expenses and liabilities of any kind incurred that an Indemnified Person may sustain, incur, suffer or be put to, either before or after this Contract ends, which are based upon, arise out of or occur, directly or indirectly, by reason of, any act or omission by the successful Proponent or by any of its agents, employees, officers, or directors in providing the Services, except liability arising out of any independent negligent act by MCA.

The successful Proponent accepts responsibility for the acts and omissions of all subcontractors it may engage in rendering the Services on this RFP.

The successful Proponent must comply with all applicable laws and bylaws within the jurisdiction of the work. The successful Proponent must further comply with all conditions and safety regulations of Ontario’s *Workplace Safety and Insurance Act* (WSIB) and/or Quebec’s *Commission des normes, de l’équité, de la santé et de la sécurité du travail* (CNESST), as applicable, and must be in good standing during the term of any Contract entered into from this process.

### ***Collection and Use of Personal Information***

Proponents are solely responsible for familiarizing themselves with, and ensuring that they comply with, the laws applicable to the collection and dissemination of information, including but not limited to, resumes and other personal information concerning employees of the Proponent and employees or any subcontractors. If this RFP required Proponents to provide MCA with personal information of employees who have been included as resources in response to this RFP, Proponents will ensure that they have obtained written consent from each of those employees before forwarding such personal information to MCA.

Such written consents shall specify that personal information may be forwarded to MCA for the purposes of responding to this RFP and may be used by MCA for the purposes set out in this RFP. MCA may, at any time, request the original consent, or copies if so requested, to MCA.

## ***Execution of Contract***

By submitting a proposal, the proponent agrees that, if selected, they will enter into a contract with MCA under the same terms and conditions outlined in this RFP, along with any additional terms and conditions to be finalized upon MCA's approval.

A Contract for the provision of goods or services will only be established upon the issuance of a written notice to a Proponent, indicating their selection as the successful Proponent, followed by the complete execution of a written Contract. Until both events occur, no Proponent shall gain any legal or equitable rights or privileges related to providing the goods or services.

## ***Proposal Preparation Instructions***

It is requested that Proponents provide their Proposal in separately bound files as follows:

**File I:** Proof of compliance with the mandatory requirements, Technical Proposal and completed certifications (Annex A).

**File II:** Financial Proposal

Prices related to the current solicitation must appear in the financial Proposal only and are not to be indicated in any other section of the Proposal; prices mentioned in the Financial Proposal should not be repeated in any other section of the Proposal.

No payment shall be made for costs incurred by the Proponent in the preparation and submission of a proposal in response to this RFP.

All fees associated with the transfer of data, or all documents as may be required by MCA as part of the solicitation process, are the responsibility of the Proponent. No costs incurred by the Proponent before receipt of a signed contract or specified written authorization from the Contract Administrator can be charged to any resulting contract.

## ***Technical Proposal***

In their technical Proposal, Proponents should demonstrate their understanding of the requirements contained in the Proposal solicitation and explain how they will meet these requirements. Proponents must demonstrate their capability in a thorough, concise, and clear manner for successfully carrying out the work as described in *Statement of Work*.

Proponents must respond to the MCA Proposal solicitation in an honest, fair, and comprehensive manner, accurately reflect on their capacity to satisfy the requirements stipulated in the Proposal or contract documents and submit Proposals and enter contracts only if they fulfill all obligations of the contract.

The technical Proposal should address clearly and in sufficient depth the points that are subject to the evaluation criteria against which the Proposal will be evaluated. Simply repeating the statement contained in the Proposal solicitation is not sufficient and may result in a loss of points. To facilitate the evaluation of the Proposal, MCA requests that Proponents address and present topics in the

order of the evaluation criteria under the same headings. To avoid duplication, Proponents may refer to different sections of their Proposals by identifying the specific paragraph and page number where the subject topic has already been addressed.

It is the responsibility of the Proponent to obtain clarification of the requirements contained in the RFP, if necessary, prior to submitting a proposal. The Proponent's proposal must detail, and support required compliance, including fully documented professional experience.

### ***Financial Proposal***

Proponents must submit their financial Proposal in accordance with *Part 5 – Financial Proposal*. The total amount is to exclude all Applicable Taxes.

All financial Proposals are to be in Canadian currency.

### ***Certification***

Proponents must complete and sign a certification declaration in accordance with Annex A.

## **PART 4 – EVALUATION PROCEDURES AND BASIS OF SELECTION**

### ***Evaluation Procedures***

Proposals will be evaluated in accordance with the entire requirements of the Proposal solicitation including the technical and financial evaluation criteria and in conjunction with– *Statement of Work*.

If the Proponent is deemed non-responsive as a result of the evaluation, the Proposal will be set aside and not be considered for the contract award.

The proposed successful Proponent will be determined in accordance with the contractor selection method stated in this Part.

All proposals shall be treated as CONFIDENTIAL and will be made available only to those individuals authorized to participate in the evaluation process. All Proponents will be subject to the terms of the *Access to Information Act* and to other applicable laws or orders of courts or other tribunals having jurisdiction.

An evaluation team will evaluate the proposals. While the evaluation team will normally be comprised of representatives of MCA, it may also include third-party participants as selected by MCA. All members of the evaluation team will be required to sign a Conflict of Interest and Non-Disclosure Agreement.

Only technical proposals with a score of at least fifty points (out of a maximum score of 70 points) will have their financial proposals open.

Unreasonably low or higher financial Proposals will be disregarded.

It is understood and accepted by the Proponents that all decisions about the degree to which a proposal meets the requirements of this RFP are the judgement of the evaluation team.

## ***Rights of MCA***

MCA reserves the rights to:

- seek clarification or obtain verification of statements made in a proposal.
- reject any or all proposals received in response to the Proposal solicitation.
- enter negotiations with Proponents on any or all aspects of their proposal.
- accept any proposal as a whole or in part without prior negotiation.
- cancel the Proposal solicitation at any time.
- re-issue the Proposal solicitation.
- verify any or all information provided by the Proponent with respect to the solicitation including references.
- retain all proposal submitted in response to the solicitation.
- declare a proposal non-responsive if MCA determines during the evaluation phase that the Proponent does not have legal status, the facilities or technical, financial, and/or managerial capabilities to fulfil the requirements stated herein.
- discontinue the evaluation of any proposal which is determined, at any stage of the evaluation, to be non-responsive.

## ***Basis of Selection***

Only those Proposals that are deemed to be responsive (compliant) will be evaluated under the basis of selection:

### **Highest Combined Rating of Technical and Price**

MCA intends to award the contract to the responsive (compliant) Proponent with the highest combined rating of technical and financial proposals. In the case of a tie in the combined score among Proponents, the tie breaker will be the Proponent with the higher score in the Technical Proposal. See the following table for an example of the rating results.

In evaluating the scoring, the score to be ascribed to the technical merit and the price determination shall be determined by the evaluation team in its sole discretion given that these are often subjective matters, that there is no requirement on the part of MCA to use any formulas or mathematical approach and that MCA's opinion and assessment of each Proposal is to be determined by MCA in its sole and absolute discretion.

<b>Example of 50% Technical Merit and 50% Price Determination</b>			
	<b>Proponent 1</b>	<b>Proponent 2</b>	<b>Proponent 3</b>
<b>Technical Points Awarded *</b>	72	79	65
<b>Total Tender Price</b>	\$2,000	\$1,800	\$1,500
<b>CALCULATIONS</b>			
	<b>Weighted</b>	<b>Price Points</b>	<b>Total Points</b>

	Technical Points		
<b>Proponent 1</b>	72/100 * 50% = 36.0	42.5	78.5
<b>Proponent 2</b>	79/100 * 50% = 39.5	45.0	84.5
<b>Proponent 3</b>	65/100 * 50% = 32.5	50.0	82.5
* Based on the possible 100 points			

The successful Proponent is the Proponent scoring the highest total points as a result of applying the denominators explained above. Based on the above calculations, a contract would be awarded to Proponent 2.

## PART 5 – MANDATORY AND TECHNICAL EVALUATION CRITERIA

### ***Mandatory Criteria***

The Mandatory Criteria listed below will be evaluated on a simple pass/fail basis. Proposals which fail to meet the mandatory criteria will be deemed non-responsive.

Proponents are advised to address each criterion in sufficient depth to permit a complete requisite analysis and assessment by the evaluation team. Proposals failing to adequately respond to the mandatory criteria may be excluded from further considerations. The mandatory proposal should address each of the criteria in the order in which they appear.

The Proponent is to comply with the following requirements:

Criterion ID	Mandatory Criteria	Proposal Page	Pass/Fail
M1	The firm must be a licensed public accounting firm and in good standing with the Institute of Chartered Professional Accountants of Canada, Ontario, or Quebec.		

### ***Technical Criteria***

Proponents are advised to address each criterion in sufficient depth to permit a complete requisite analysis and assessment by the evaluation team. The technical proposal should address each of the criteria in the order in which they appear.

Proponents are advised that only the listing of experience without providing any supporting data to describe responsibilities, duties and relevance to the criteria will not be considered demonstrated for this evaluation.

Proponents are advised to address these criteria in the following order and in sufficient depth in their proposals to enable a thorough assessment. MCA's assessment will be solely based on the RFP No. 26-002 0 External Audit Services

information contained within the proposal. MCA may confirm information or seek clarification from Proponents.

Criterion ID	Technical Criteria	Maximum Points	Proposal Page #
T1	<p>Staff Qualifications and Experiences.</p> <ul style="list-style-type: none"> <li>include brief description of qualifications and experiences of each of the key proposed personnel, including proposed duties, responsibilities, and office location</li> <li>include proposed team organization chart</li> <li>attach resumes in Appendices</li> <li>Describe capacity to undertake this assignment</li> </ul>	15	
T2	<p>Corporate Experience</p> <ul style="list-style-type: none"> <li>Describe the type of company or companies involved</li> <li>Describe the company size and depth</li> <li>Describe the company's capacity (experience) to undertake this assignment</li> </ul>	15	
T3	<p>Relevant Experience</p> <ul style="list-style-type: none"> <li>list of three (3) relevant First Nations and/or other government entities - project names, scope of works, firm personnel involved and client references with contact names, title, email address, and telephone numbers</li> <li>describe knowledge and technical experience of individual team members in provision of external First Nations/government audit services</li> <li>describe familiarity with MCA and experience with First Nations engagement</li> </ul>	15	
T4	<p>Project Management Approach and Methodology</p> <ul style="list-style-type: none"> <li>provide an outline of services to be provided to show understanding of the work to be done</li> <li>provide a diagram showing key individuals from the firm and the project management approach</li> <li>provide brief discussion of the audit approach and methodology to project management for this assignment</li> </ul>	20	

	<ul style="list-style-type: none"> <li>provide a brief discussion of the approach to First Nations engagement for this assignment</li> <li>provide a proposed schedule in the form of a Gantt Chart identifying each major project activity and key milestones with respective dates</li> </ul>		
T5	Presentation	15	
T5	Provide other services, capabilities, designations, or experiences that differentiate it from its competition.	10	
T6	Proposal for quality and clarity	10	
<b>Total Points</b>		100	

## PART 6 – FINANCIAL PROPOSAL

### ***Taxes***

MCA is Harmonized Sales Taxes (HST) and Quebec Sales Tax (QST) exempt. All prices/rates, as applicable, are requested to be firm, in Canadian funds, excluding HST and QST. All other costs, including travel costs, are to be captured on the table below. MCA will not reimburse any costs that are not captured in the financial proposal.

### ***Pricing Details to Be Provided in Financial Proposal***

The Proponent hereby offers MCA to furnish all necessary expertise and supervision necessary to perform the work described in the Statement of Work of this RFP and in accordance with the terms and conditions of the RFP for the following price(s).

Proponents must provide the financial details as requested on the table below. Proposals which do not contain pricing details as requested below may be considered incomplete and non-responsive.

In proposing fees, the auditor should segregate the expected fees for any specialized work of accounting and the regular audit fees so as to allow MCA to clearly see how the total charges are derived.

The financial proposal should state a total all-inclusive maximum price per engagement

<b>REQUIRED FEES</b>			
<b>TOTAL COST:</b>			
<b>Resource</b>	<b>All-Inclusive Fixed Hourly Rate (A)</b>	<b>Volumetric Data (estimate) (B)</b>	<b>TOTAL (A)*(B) = (C)</b>

Partner	\$	# of hours	\$
Senior Manager	\$	# of hours	\$
Senior Staff	\$	# of hours	\$
Junior Staff	\$	# of hours	\$
Additional resources – add lines	\$	# of hours	\$
Travel			\$
List all other expected expenses			\$
TOTAL FEES			\$



## ANNEX A – CERTIFICATIONS

The following are the required certifications:

This certification is made on \_\_\_\_\_ in \_\_\_\_\_  
*Date* *Location*

\_\_\_\_\_  
*LEGAL BUSINESS NAME OF COMPANY* incorporated under \_\_\_\_\_  
*Jurisdiction*

\_\_\_\_\_  
*Address* (herein called “Proponent”) certifies that:

The undersigned is entitled to represent the commercial interest of the Proponent, is empowered by the Proponent to submit a Proposal on its behalf and is authorized to negotiate and execute contractual agreements on behalf of the Proponent. \_\_\_\_\_  
*Initials*

The Proponent is properly licensed to practice in Canada. \_\_\_\_\_  
*Initials*

The Proponent assumes full responsibility for any and all applicable federal, provincial, or municipal statutes, laws, codes, and regulations that it may incur as a result of work conducted within the scope of its Proposal and any subsequent contract resulting from its Proposal. \_\_\_\_\_  
*Initials*

### **CONFLICT OF INTEREST**

The Proponent has and will not influence, seek to influence or otherwise take part in a decision of Mohawk Council of Akwesasne knowing that the decision might further its private interest. \_\_\_\_\_  
*Initials*

The Proponent has no financial interest in the business of a third party that causes or would appear to cause a conflict of interest in connection with the performance of its obligations under any subsequent contract resulting from the Proposal. \_\_\_\_\_  
*Initials*

The Proponent has not, directly or indirectly, paid, given, promised or offered and will not pay, give, promise, or offer any bribe, gift, benefit, or other inducement to any official or employee of Mohawk Council of Akwesasne or to a member of the family of such a person, with the view to influencing the entry into any contractual agreement or the administration of any contract resulting from its Proposal. \_\_\_\_\_  
*Initials*

The Proponent, to the best of its knowledge, after making diligent inquiry, is unaware that any conflict of interest exists or is likely to arise in the performance of any contract resulting from its Proposal. \_\_\_\_\_  
*Initials*

The Proponent shall declare a potential conflicting interest acquired during the life of any contract resulting from its Proposal immediately in writing to the Mohawk Council of Akwesasne. The Proponent acknowledges that if the Mohawk Council of Akwesasne \_\_\_\_\_  
*Initials*



is of the opinion that a conflict exists as a result of the Proponent's disclosure or as a result of any other information brought to the Mohawk Council of Akwesasne's attention, the Mohawk Council of Akwesasne may require the Proponent to take steps to resolve or otherwise deal with the conflict, at the Mohawk Council of Akwesasne's entire discretion, terminate any contractual agreement for default.

**NON-COLLUSION**

The Proponent's Proposal is genuine and is not made in the interest of, or on behalf of, an undisclosed person, Proponent, or corporation

\_\_\_\_\_  
*Initials*

The Proponent has not directly or indirectly induced or solicited any other entity to submit a false or sham Proposal or decline to submit a Proposal.

\_\_\_\_\_  
*Initials*

The Proponent has not sought, by collusion, to obtain any advantage over any other Proponent or over the Mohawk Council of Akwesasne.

\_\_\_\_\_  
*Initials*

**PROPERTY RIGHT**

The Proponent assigns all property rights to any technical documentation and related innovations produced by the Proponent in the performance of the work under any contract with the Mohawk Council of Akwesasne to vest in and remain the sole property of the Mohawk Council of Akwesasne.

\_\_\_\_\_  
*Initials*

**CONFIDENTIALITY**

The Proponent's representatives shall commit to keeping confidential all information in connection with the work and shall not disclose any such information to any person without the prior written permission of the Mohawk Council of Akwesasne.

\_\_\_\_\_  
*Initials*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
*Business Name*

\_\_\_\_\_  
*Date*

*Address*

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