



REQUEST FOR PROPOSAL

Champagne and Aishihik First Nations

FINANCIAL AUDIT SERVICES

Please carefully read the attached document and submit your Proposal to the address noted below by the closing deadline of **3:00:00 p.m. PT on February 17, 2017.**

Proposals will only be considered if received by the closing date and time specified above.

DOCUMENT PICK-UP

The official Request for Proposal (RFP) document may be emailed. For assistance please call Trish George at +1 867-634-4200.

For more information and a copy of the full Request for Bids, please visit:

cafn.ca/doing-business/bids-tenders

Proposal Submissions must be emailed to tgeorge@cafn.ca
Do not submit by facsimile or paper delivery

Deadline for Questions:	February 13, 2017 at 12:00:00 p.m. PT
Contact for Questions:	Trish George, Director of Finance Email: tgeorge@cafn.ca

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1 Introduction

The Champagne and Aishihik First Nations (CAFN) (the "First Nation") is requesting proposals from qualified firms of Chartered Professional Accountants (CPA) to audit its financial statements for the years ending March 31, 2017 through March 31, 2021. These audits are to be performed in accordance with generally accepted auditing standards.

The First Nation is interested in contracting for a three-year term, subject to mutually acceptable negotiated terms (including price acceptability by both the First Nation and the selected firm) and an annual review of performance.

Per the Champagne and Aishihik First Nation's Financial Policy and procedures the books and records of the CAFN shall be audited annually. The auditor shall be a chartered accountant appointed every three years by the Chief and Council and the audit shall be conducted in accordance with generally accepted audit standards. The auditor shall be required to submit their report by July of any year in which the CAFN fiscal year ends on March 31. The annual audit will be accepted and approved by Chief and Council. The annual audit will be received and reviewed by the General Assembly.

Selection of the auditors shall be the recommendation of the Management Committee to Chief and Council, who may renew an existing contract for audit services or the Management Committee may direct the Director of Finance to issue a competitive tender call. The Director of Finance will present to Management Committee proposal and quotes for final auditor selection. The Director of Finance liaises with the auditor regarding the year end audit. The Management Committee will review draft statements for final approval by Chief and Council.

The Director of Finance along with the Finance Manager will ensure financial statements are ready for audit by the date agreed upon with the auditors in accordance with generally accepted accounting principles for the public sector. The Finance Manager prepares the general ledger accounts to be reviewed by the auditors, by reconciling and balancing all accounts and ensures that all backup or actual documentation is in good order and maintained in an efficient filing system.

2 Instructions to Proponents

2.1 Estimated Timeline

The First Nation's intended schedule for the Project is as follows:

Action	Date*
RFP Release	January 27, 2017
Deadline for inquiries	February 13, 12:00:00 PM PT
Closing Time	February 17, 2017, 3:00:00 PM PT
Selection of Auditor	February 27, 2017

**The dates listed above are estimates and the First Nation reserves the discretion to change any of the above dates.*

2.2 Proposal Submission

Proposals must be submitted electronically by email to tgeorge@cafn.ca and should be addressed to the Director, Finance.

Email proposals should be a .pdf document unless otherwise specified in this RFP document. Please include in the subject line “**Submission for RFP Financial Audit Services <insert Proponent name>**” The body of the email should contain the information below:

**RFP 2017 to 2021 Financial Audit Services
and including the proponent’s name and contact information and addressed to:
Director, Finance
tgeorge@cafn.ca**

Proposals must be received by the email address above **before 3:00:00 P.M. Pacific Time, Friday, February 17, 2017**. Proposals received after this time will not be considered regardless of the reason for being late.

Proposals received by facsimile or paper delivery will not be accepted or considered further for evaluation and will be destroyed by the First Nation or returned to the Proponent, respectively, upon receipt.

Please be aware that large files can take time to go through the internet and various firewalls can cause further delays. Please allow sufficient time for email submissions to reach the First Nation’s procurement email by the closing time and date. Email submissions arriving after the closing time on the closing date will be automatically rejected.

2.3 File Format

Proposals should be submitted in a single email containing two (2) .pdf file attachments as outlined below.

.pdf attachments:

File 1: Titled “**RFP 2016-Financial Audit Services – Proposal <insert company name>**”. This file will contain all of the required RFP information including PDF versions of all Appendices excluding Appendix D.

File 2: Titled “**RFP 2016-Financial Audit Services – Schedule 4 <insert company name>**”. This file will contain Schedule 4: Cost Proposal and must be password protected. The password for the File 2 will be requested during the proposal evaluation.

2.4 Withdrawal or Alterations of Proposals

A Proponent who has submitted a Proposal may submit a further Proposal at any time prior to the Closing Date. The last Proposal received shall supersede and invalidate all Proposals previously submitted by that Proponent for this proposal.

A Proponent may withdraw or alter a submitted Proposal at any time prior to the Closing Date by submitting a request in writing by email to the Director, Finance at tgeorge@cafn.ca

The First Nation reserves the right to add, delete or change any items of this proposal prior to the date of awarding the contract. Any additions, deletions or changes of product (quantity, size, delivery, etc.)

noted and separately priced in the proposal submission shall be at the pricing proposal; and any others not covered in these proposal documents shall be at a price to be negotiated and mutually agreed upon by both parties.

Adjustments to the proposal pricing may be accepted by writing addressed to the Director, Finance prior to the close of proposal, but such adjustments shall in no way provide any indication of the total proposal pricing, as well such adjustment shall specifically indicate any additions, deletions, or changes to the proposal product, along with the accompanying specific increase or decrease in total proposal pricing including any and all associated and/or affected costs (such as taxes). All adjustments must maintain the 2 file attachment submission requirements.

2.5 Inquiries

All inquiries related to this RFP should be directed to the contact ("First Nation Representative") at the email address below prior to the Deadline for Inquiries:

First Nation Representative: Trish George, Director, Finance

Email Address: tgeorge@cafn.ca

Information obtained from any person or source other than the First Nation Representative may not be relied upon. Inquiries and responses will be recorded and may be distributed to all Proponents at the First Nation's discretion. Proponents are responsible for checking the RFP and related documents for completeness. Proponents finding discrepancies or omissions in the Contract or this RFP, or having doubts as to the meaning or intent of any provision, should immediately notify the First Nation Representative. The First Nation reserves the right, at its discretion, not to respond to any inquiry or request received, including if the inquiry or request is received without sufficient time before the Closing Time.

If the First Nation determines that an amendment is required to this RFP, an addendum will be issued in accordance with Section 2.7. The First Nation may, at its sole discretion, respond to questions raised by a (or any) proponent via email, if the First Nation determines that an addendum is not required for a (or any) particular inquiry.

Communications regarding this RFP addressed to the First Nation that are not received by tgeorge@cafn.ca could be cause for disqualification.

2.6 Addenda

Addenda are the only means by which the First Nation will vary or change any of the information contained in this RFP. The First Nation reserves the right to issue addenda at any time prior to the Closing Time. The Closing Time may be changed by the First Nation by an addendum at any time prior to the Closing Time, for any reason.

If the First Nation determines that an amendment or clarification to this RFP is required, the First Nation representative will issue an addendum by email. Proponents are responsible for confirming any addenda have been received and they will do this by emailing the First Nation Representative. Addenda issued will form part of this RFP. No amendment of any kind to this RFP is effective unless it is contained in a formal written addendum issued by the First Nation Representative. No oral conversations or representations from the First Nation Representative or any other person will affect or modify any provision of this RFP or may be relied upon by any Proponent.

SCHEDULE 1: ADDENDA must be filled out and submitted with the Proposal.

2.7 Language

Proposals should be in English. The First Nation reserves the right to not review any portion of a Proposal that is not written in English.

2.8 Contract Award

The contract is anticipated to be awarded by the Champagne and Aishihik First Nations on February 17, 2017. The proposal submitted will form the basis of a contract between the Champagne and Aishihik First Nations and the successful proponent.

3 Qualifications

Proponents must meet the following minimum requirements to be considered for evaluation pursuant to this RFP:

1. The assigned staff must hold a valid accounting designation and have previous experience in performing a First Nation audit engagement.
2. Completed a First Nation audit of similar size and scope within the last three years.
3. Demonstrate an understanding of legislation relevant to the local government environment.
4. Have sufficient staffing, facilities, financial resources and expertise to address the scope of the audit services.
5. Demonstrate a commitment to providing reasonable annual continuity of experienced and qualified personnel.
6. A high degree of performance and quality in all aspects of the work will be expected at all times. All components of the consultant's work submitted for review are to be on schedule and are to be technically correct and complete.

4 Insurance

A valid copy of the certificate of insurance shall be in the First Nation's possession at all times. Commercial General Liability Insurance issued on an occurrence basis for an amount of not less than \$3,000,000.00 per occurrence / \$3,000,000.00 annual aggregate for any negligent acts or omissions by the Proponent relating to its obligations under this agreement. Such insurance shall include, but not be limited to bodily injury and property damage including loss of use; personal injury; contractual liability; premises, property & operations; non-owned automobile; broad form property damage; Owners & Contractors protective; occurrence property damage; products & completed operations; employees as Additional Insured(s); contingent employers liability; tenants legal liability; cross liability and severability of interest clause. Such insurance shall add the Champagne and Aishihik First Nations as an Additional Insured subject to a waiver of subrogation in favor of the First Nation with respect to the operations of the Proponent.

This insurance shall be non-contributing with and apply as primary and not as excess of any insurance available to the First Nation. The successful proponent shall indemnify and hold the Champagne and Aishihik First Nations harmless from and against any liability, loss, claims, demands, costs and expenses, including reasonable legal fees, occasioned wholly or in part by an negligence or acts or omissions whether willful or otherwise by the Proponent, its agents, officers, employees or other persons for whom the proponent is legally responsible.

5 General Information

5.1 Background

The Champagne and Aishihik First Nations (CAFN) administrative headquarters are located in Haines Junction. It also maintains an office in the territorial capital of Whitehorse. The homeland of the Champagne and Aishihik First Nations is located in the Southwest Yukon, Northwestern British Columbia, and Alaska. CAFN is one of the largest of the Yukon's fourteen First Nations with a membership of about 1,200.

In 1993, after more than 20 years of negotiations, CAFN's rights to the Yukon portion of its traditional lands and resources were finally confirmed with the signing of the First Nation's Final Agreement between CAFN, the Government of Canada, and the Government of Yukon. CAFN's land claims agreement provides for the ownership of some 2,427 square kilometers (or 925 square miles) of land.

The First Nation currently has an annual operating budget of approximately \$15 million and provides services to members and citizens through numerous functions. The First Nation organizes its functions into nine divisions:

1. Finance
2. Lands and Resources
3. Community Wellness
4. Governance
5. Property Services
6. Executive Council Office
7. Education
8. Capacity and Policy Development
9. Language, Culture, and Heritage

Individual functions are funded through a combination a transfer agreement, various government grants, and revenues derived from the sale of services.

Audit firms who are considering a proposal pursuant to this request are encouraged to visit the First Nation's web site at www.cafn.ca for a more detailed overview of the First Nation's characteristics and activities.

5.2 Financial Systems and Statistics

The First Nation utilizes the Sage Software 300 Advanced (version 2016) financial software package as supplied and supported by Gary Jone, CPA-CGA (Sage 300 ERP Certified Implementation Consultant from Azimut Systems Inc.). The software is run in a Windows 7 environment, using the Windows Server

database management software on a Dell PowerEdge server. The software is available on many of the First Nation's computers and allows for a maximum of 8 concurrent users. It includes modules for:

1. Accounts Payable
2. Accounts Receivable
3. Administrative Services
4. Banking Services
5. Intelligence Reporting
6. Commutations Services
7. General Ledger
8. General Ledger Sub ledger services
9. Account Code Change
10. Customer Number Change
11. Tax Services

Other computer systems and financial software used in daily operations are:

1. Aboriginal Information Systems (AIS) used by the Property Services, Community Wellness, and Education departments

Statistics related to specific financial activities are:

1. General accounting
 - a. Number and title of Finance Department staff = 7
 - i. Director of Finance, Finance Manager, Finance Officer, Payroll Clerk, Accounts Payable Clerks x 2, Accounts Receivable Clerk
 - b. Number of general ledger accounts and departments
 - i. 5,664 accounts, 9 departments
 - c. Process and timing of budgets and level of budget detail
 - i. Fiscal budget approved prior to April 1st, at least one Supplementary during year
 - d. Account coding system and level of knowledge by those approving and coding invoices
 - i. Good knowledge by Finance and Senior staff
 - e. Number of adjusting journal entries resulting from year-end audit for last 3 years
 - i. Minimum entries
2. Cash management
 - a. Number of bank accounts; both general and restricted
 - i. 7 including 3 GICs
 - b. Average monthly number of transactions (deposits and withdrawals) for each account
 - i. Significant volume
 - c. For restricted accounts, details on nature of restrictions
 - i. Minimal restrictions
 - d. Number of loan and mortgage accounts; payment terms; reporting terms
 - i. 5 current mortgages, monthly payments, 1 operating line of credit
 - e. Cash management policies (i.e. minimum bank levels; borrowing policies)
 - i. Investment Policy, all funds not in immediate use invested in GIC
 - f. Use of electronic banking platforms
 - i. CAFT for direct deposit
 - g. Physical location of banks
 - i. Whitehorse, Yukon

3. Payroll
 - a. Payroll
 - i. Payroll can be approximately 100 payments direct deposit and cheque
 - b. Number of employees by type (salary vs hourly, full-time, part-time, casual, term)
 - i. 76 salaried / full time, 17 hourly
 - c. Payroll frequency (monthly, bi-monthly) Benefits provided
 - i. Biweekly, Sun life RSP/pension, RBC travel, health, life, dental, paid monthly
 - d. Specific deductions (e.g. rent, amounts owing to CAFN)
 - i. Rent, water and sewer, daycare, computer loans, arrears
 - e. Honoraria to council members – amounts, frequency
 - i. 7 Council members monthly, same payment process as above
 - f. Number and type of special payments (e.g. to elders, citizens for attendance at meetings)
 - i. Honorariums for committee members ad hoc, Elder's benefits
 - g. Payroll software
 - i. Easypay
4. Revenue/Accounts Receivable
 - a. Three types of revenue:
 - i. Contribution funding; including Financial Transfer Agreement
 - ii. Housing, 97 renters
 - iii. Miscellaneous (e.g. payments from parents for daycare, retail sales in gift shop)
 - b. Renters that pay directly or have deductions from payroll
 - i. 25
 - c. Number of contribution agreements; reporting requirements to funders
 - i. Currently 44, requires final reports, expense listings, and ledger detail
 - d. Utilities Receivable
 - i. Water and sewer charges of approximately \$50,000 per year
 - e. Flat Billing
 - i. All billing monthly \$30 to \$90
 - f. Other Receivables
 - i. Rent \$848,000, daycare \$40,000, and retail revenue \$51,000
5. Expenditures/Accounts Payable
 - a. Accounts Payable
 - i. 4,247 ytd, approximately 424 per month (cheques)
 - b. Annual volume of expenditures through accounts payable (approximate)
 - i. \$8,000,000 to \$9,000,000 order of magnitude
 - c. Purchase Orders and Contracts
 - i. Contracts are required and purchase orders required for purchasing
 - d. Electronic payments
 - i. Majority of payments manually, some electronic payments for students
 - e. Volume of transactions that are paid by credit cards
 - i. 15 to 30 monthly
 - f. Other systems used to track expenditures in specific areas
 - i. The Aboriginal Information System (AIS) for 3 departments, imported to Sage system
6. Other accounts
 - a. Deferred revenue
 - i. There is deferred revenue that is reconciled through the year

- b. Capital assets
 - i. There is an asset list that can be reconciled, asset management system initiated but not implemented
- c. Consolidations
 - i. CAFN is required to consolidate for accounting purposes the activities of both its Compensation Fund and a Development Corporation

6 Scope of Services

6.1 Services Required

The Auditor will be required to examine the financial records, systems and controls of the First Nation in accordance with Canadian generally accepted auditing standards, and to then provide separate written audit reports with an audit opinion on the consolidated financial statements as prepared by First Nation staff. The Auditor's report should be suitable for printing within the financial statements and be addressed to the Chief and First Nation Council. The Auditor will be required to attend a meeting with Chief and Council to present and explain as necessary the audit reports.

In addition, a management letter(s) addressed to the First Nation Manager is required every year outlining the results of the audit with any noted significant discrepancies or suggestions for improvement.

The First Nation does not have an audit committee. The Auditor will report audit findings to the Director during the course of the audit engagement.

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

The Auditor will respond to and discuss with the First Nation's staff accounting, auditing, tax and other issues arising throughout the year. Inquiries, if any, are infrequent, usually brief and specific in nature, and may require a written confirmation. It is expected that such inquiries would be included in the fee schedule provided and would not incur additional billing or that First Nation staff would be advised of any additional charges prior to services being provided.

6.2 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 appropriate First Nation staff. In addition, the Auditor shall as far as possible, allow a reasonable period of time for First Nation staff to make an investigation, analyze, report and take such corrective action as to avoid the inclusion of such qualification.

6.3 Audit Schedule

The following audit schedule will be norm required for each year of the agreement:

- | | |
|--|------------------------------|
| • Pre audit meeting with staff | Mid December |
| • Audit plan and schedule | Late January |
| • Interim Audit | Early February |
| • Financial Statements, reconciliations and working papers completed by First Nation staff | 1st week of May |
| • Year-end audit | 2nd to 3rd week of May |
| • Audit completed & Audit Report letters | End of May |
| • Management letter(s) | End of May |
| • Meeting for approval by Council of finalized statements | 3 rd week of June |
| • Attendance at Annual General Assembly | End of July |

First Nation staff will be responsible for the year-end close and financial statement preparation. Staff will assist the external auditors by preparing a full set of working papers, schedules, a trial balance and supporting documentation on a timely basis. The First Nation will create the final statements and will take responsibility for the production of the audit report in bound form. Copies of previous full financial statements and copies of Annual Reports can be obtained by emailing tgeorge@cafn.ca

The First Nation's solicitors will provide annually a representation letter as required pursuant to the Canadian Bar Association and the Auditing Standards Committee of the CICA.

7 Proposal Requirements

7.1 Proposal Submission

The Proposal must be submitted in accordance with the instructions in Section 2 of this RFP. The contents and documentation requirements for the Proposal are outlined below and must be strictly adhered to.

In order to facilitate the analysis of responses to this RFP, Proponents are required to prepare their proposals in accordance with the instructions outlined in this section. Proposals should be prepared as simply as possible and provide a straightforward, concise description of the Proponent's capabilities to satisfy the requirements of the RFP. Emphasis should be concentrated on accuracy, completeness, and clarity of content. All parts, pages, figures, and tables should be numbered and clearly labeled. Proponents are required to follow the outline below when preparing their proposals.

When responding to this RFP, please follow all instructions carefully. Please submit proposal contents according to the outline specified and submit all electronic documents according to the instructions. Failure to follow these instructions may be considered an unresponsive proposal and may result in immediate elimination from further consideration.

1. Title Page
2. Letter of Transmittal
3. Table of Contents
4. Company Profile and Contact
5. Experience with First Nation Audits
6. Audit Staff
7. Proposed Implementation Methodology
8. Other Services

9. Assumptions
10. Quality Control

Pricing Information must be submitted in a separate email attachment from the rest of the Proposal and be password protected as outlined in Section 2.

Instructions relative to each part of the response to this RFP are defined in the remainder of this section.

7.1.1 Title Page

This should clearly identify the RFP being responded to and the submitting Proponent(s), referencing the RFP number and title, the firm's name and address, the name, telephone number and email address of the contact person and the date of the proposal.

7.1.2 Letter of Transmittal

A signed letter briefly stating the Proponent's understanding of the purpose and objective of the project, the benefits they bring to the project, any potential issues or constraints and how they would be dealt with. Any additions to the RFP or proposed deletions must be separately identified in the letter. Proponents are to confirm receipt of any RFP Addenda, if applicable. This should be on company letterhead, signed by the submitting Proponent and addressed to:

First Nation Representative: Trish George, Director, Finance
Email Address: tgeorge@cafn.ca

7.1.3 Table of Contents

This should follow the structure as listed above in this section of this RFP.

7.1.4 Company Profile and Contact

A brief profile of your firm (1 to 2 pages) indicating the scope of its practice, the range of activities performed by the firm such as auditing, tax service, accounting or management services. Identify the Proponent's contact person, phone number and email address. State the home office address as well as the address and phone number of any local office that will manage or assist in managing this audit. Identify the number of staff located locally.

7.1.5 Experience with First Nation Audits

List current and past public sector audit clients and indicate the number of years your firm has been the auditor for each client. Describe your familiarity and experience with accounting and auditing standards.

7.1.6 Audit Staff

Name and brief resume of the partner(s), manager(s) and other key staff who would be assigned to this audit.

7.1.7 Proposed Implementation Methodology

Proposals must clearly show the firm's understanding of the work to be performed, audit approach and commitment to perform the work within the time period specified in the annual schedule. This would

include the approach to be used to gain an understanding of the First Nation's structure and systems as well as a proposed schedule and any specific techniques or processes to be used for the interim audit and annual audit

7.1.8 Other Services

Description of the methodology used for keeping the First Nation up-to-date on any changes in accounting principles or legislation which would impact the annual financial statements.

Description of non-auditing professional services provided to other local government clients and innovative products offered by your firm as well as any specific pricing structure for such services.

7.1.9 Assumptions

This section of the Proponent's proposal should include a general discussion of any assumptions the Proponent has about information or arrangements to be provided by the First Nation.

7.1.10 Quality Control

This section will include a copy of the Proponent's quality control plan (i.e. Professional Practice Management Plan) that explains how the plan will ensure quality results.

8 PRICING

All pricing must be included and submitted on Schedule 4. Cost Proposal (Schedule 4) must be submitted in a separate email attachment from the rest of the RFP submission.

8.1 PRICING REQUIREMENTS

All Proponents submitting proposals agree that their pricing is valid for a minimum of one hundred and twenty (120) days after proposal submission to the First Nation. Pricing must be submitted on a "not-to-exceed" basis. Proposals that do not include pricing on a "not-to-exceed" basis will be eliminated from further consideration. For services under a not-to-exceed arrangement, the First Nation compensates the Proponent on the basis of the total bid price of the contract.

The cost proposal must include all costs related to implementing the proposal requirements in this RFP, including but not limited to;

- A completed proposal fee schedule in Canadian funds excluding GST.

The First Nation may award a service contract based on initial offers received without discussion of such offers. A proponent's initial offer should, therefore, be based on the most favorable terms available. The First Nation may, however, hold discussions with those Proponents that it deems, in its discretion, to fall within a competitive range. It may also request revised pricing offers from such Proponents and make an award and/or conduct negotiations thereafter.

Any changes to the scope of the project shall be agreed to by both parties and may cause a change of Cost. Any such change must be agreed to in writing with the associated change in costs.

9 EVALUATION AND AWARD OF PROPOSALS

The First Nation shall not be obliged to disclose the evaluation scores of any individual member of the Review committee, nor to justify any score awarded by that committee or any member thereof. In the absence of evidence of manifest bad faith, any evaluation carried out by the Review committee shall be considered to be fair and accurate for all purposes and shall not be subject to review by any court or other tribunal.

9.1 RFP Review Committee

The Review Committee for this RFP will consist of Staff from the Finance Department. The Evaluation Committee may consult with others including other First Nation staff members, third party consultants and references, as the Review Committee may in its discretion decide is required. The Review Committee will give a written recommendation for the selection of a Preferred Proponent to Council based on the evaluation criteria set out in Section 9.2.

9.2 STAGES OF EVALUATION

The evaluation of submissions will be conducted in the following stages:

9.2.1 Stage One

Proposals will be reviewed to determine which submissions satisfy all the Submission Requirements listed in Section 7. Responses failing to satisfy all submission requirements may be provided with an opportunity to rectify any deficiencies, if such deficiencies are considered to be minor in the First Nation’s opinion. Submissions that satisfy the submission requirements will proceed to Stage Two.

9.2.2 Stage Two

This stage will consist of scoring on the basis of the Rated Criteria in accordance with the requirements in Section 7. At the conclusion of the evaluation of the Rated Criteria in Stage Two, the top three scoring proponents will proceed to Stage Three.

9.2.3 Stage Three - Final Stage

At the conclusion of the evaluation of the Rated Criteria in Stage Two, the password for Schedule 4: cost proposal of the top 3 scoring proponents will be requested and the document will be scored.

9.3 RATINGS SUMMARY TABLE

Within each of the evaluation areas the scores of all the criteria are added together and are converted to a score out of 100 possible points. This adjusted score will then be multiplied by the weighting to establish the final score value at the discretion of the First Nation’s Review Committee.

Description	Score	Weight
Stage One – Submissions are marked pass/fail based on submission requirements.	Pass/Fail	

Stage Two – Submissions are reviewed to determine short list	Pass/Fail	
Understanding of Audit Engagement/Proposal	/100	25
Experience with First Nation Audits	/100	10
Audit Staff	/100	5
Implementation	/100	5
Other Services	/100	10
References	/100	20
Final Stage – submissions are reviewed on Schedule 4:Cost Proposal		
Adjusted Project Fees	/100	25

9.4 AWARD OF PROPOSAL

Evaluation and Proponent selection will be finalized by the Champagne and Aishihik First Nation’s Review Committee and a recommendation to award will be presented to First Nation Council.

The successful Proponent shall indemnify and hold the First Nation harmless from and against any liability, loss, claims, demands, costs and expenses, including reasonable legal fees, occasioned wholly or in part by any acts or omissions either in negligence or in nuisance whether willful or otherwise by the First Nation, its agents, officers, employees, or other persons for whom the First Nation is legally responsible.

10 RFP General Terms and Conditions

10.1 General

By submitting a Proposal a Proponent agrees that, upon Proposal acceptance, the Proponent, if selected as the preferred Proponent, will execute the contract as negotiated with the Champagne and Aishihik First Nations. The preferred Proposal or any portion thereof may form part of the Contract at the First Nation’s discretion.

10.2 No Obligation

This RFP is not a tender and does not commit the First Nation in any way to select a Preferred Proposal, or to proceed to negotiations for a Contract, or to award a Contract. The First Nation reserves the right to

at any time for any reason reject all Proposals, terminate this RFP, and proceed with the Project in some other manner.

10.3 Reservation of Rights

Notwithstanding any other section of this RFP or any practice or custom of the trade or industry, the First Nation, in its discretion, reserves the complete right to, at any time and from time to time, do any or all of the following:

- a) accept any Proposal;
- b) disqualify a Proponent from this RFP;
- c) reject any Proposal for any reason;
- d) reject all Proposals for any reason, terminate this RFP process and, if the First Nation elects, obtain or proceed with the Project in some other manner, including by conducting a new procurement process;
- e) accept a Proposal which is not the lowest cost Proposal even if the lowest cost Proposal conforms in all respects with the requirements set out in this RFP;
- f) accept a Proposal that does not comply with the specifications set out in the Contract;
- g) reject a Proposal even if it is the only Proposal received by the First Nation;
- h) not proceed to review and evaluate, or discontinue the evaluation of, any Proposal;
- i) receive further information from any Proponent or refuse to receive further information from any Proponent;
- j) negotiate the Contract and other terms with any Proponent;
- k) award a Contract to whomever the First Nation in its discretion deems appropriate and in the best interest of the First Nation; and
- l) Object to a proposed subcontractor for reasonable cause, in which case the First Nation will permit a Proponent to propose a substitute subcontractor acceptable to the First Nation.

The First Nation may, in its discretion, reject any Proposal which fails to conform to or includes qualifications to the requirements of this RFP, which is materially incomplete, obscure, or irregular, which contains exceptions or variations, or which omits any material information required to be submitted. Notwithstanding anything to the contrary in this RFP, the First Nation may in its discretion (and if it is deemed to be in the best interest of the First Nation) retain any such Proposal for consideration and may waive any or all of the foregoing, on such terms and conditions as the First Nation may consider appropriate, and consider such Proposal in the same manner as Proposals that fully conform to the requirements of this RFP without qualification.

10.4 Irrevocable

All Proposals will be irrevocable for a period of one hundred and twenty (120) days from the Closing Date for Proposals or until a Contract is signed with the Successful Proponent(s), whichever comes first.

10.5 Consideration for the Environment

The First Nation considers the impact on the environment when evaluating proposals. Proponents are to provide sustainable and environmentally friendly products or services wherever possible. Where there is a requirement that the Proponent supply materials, and where such materials may cause adverse environmental effects, the Proponent is to indicate the nature of the hazard(s) in its Proposal. Furthermore, the Proponent is to advise the First Nation of any known alternatives or substitutes for such materials that would mitigate such adverse effects.

10.6 Proponent's Expenses

Proponents are solely responsible for their own expenses incurred in connection with this RFP, including in preparing and submitting Proposals, and for any meetings, negotiations or discussions with the First Nation or its representatives and consultants.

10.7 No Claims

By submitting a Proposal, each Proponent agrees that the First Nation and its employees, advisors and representatives will not under any circumstances be liable for any claims, whether for costs, expenses, losses or damages, or loss of anticipated profits, or for any other matter whatsoever, incurred by the Proponent in preparing and submitting a Proposal, participating in this RFP process or other activity related to or arising out of this RFP process, including if the First Nation for any reason cancels this RFP process, rejects any or all Proposals, fails to identify or correct a discrepancy in a Proponent's proposed pricing, accepts any compliant or non-compliant Proposal or breaches any duty of fairness, express or implied term of the Proposal documents or other duty to the Proponent.

10.8 Confidentiality

All Proposals become the property of the First Nation and will not be returned to the Proponent. All Proposals will be held in confidence by the First Nation unless otherwise required by law. If the First Nation accepts a Proposal and enters into a Contract with a Proponent, the First Nation may issue a press release identifying the name of the successful Proponent and the value of such Contract.

By submitting a Proposal, the Proponent represents and warrants to the First Nation that the Proponent has complied with applicable laws, including by obtaining from each person any required consents and authorizations to the collection of information relating to such individual and to the submission of such information to the First Nation and the use, distribution and disclosure of such information as part of the Proposal for the purposes of, or in connection with, this RFP.

10.9 No Solicitation

Proponents and their directors, officers, employees, agents and other representatives should not engage in any form of lobbying whatsoever to influence the outcome of this RFP or attempt to communicate directly or indirectly with, or make any representation or solicitation to, any director, officer or employee of the First Nation (except the First Nation Representative) with respect to this RFP, whether before or after submission of a Proposal. If a Proponent or any of its directors, officers, employees, agents and other

representatives contravenes the foregoing, the First Nation may, in its discretion, terminate that Proponent's continued participation in this RFP or reject or not accept a Proposal from that Proponent.

10.10 Electronic Communication

The following provisions will apply to any email communications with the First Nation Representative, or the delivery of documents to the First Nation Representative by email where such email communications or deliveries are permitted by the terms of this RFP:

- a) the First Nation does not assume any risk or responsibility or liability whatsoever to any Proponent:
 - i) for ensuring that any electronic email system being operated for the First Nation is in good working order, able to receive transmissions, or not engaged in receiving other transmissions such that a Proponent's transmission cannot be received; or
 - ii) if a permitted email communication or delivery is not received by the First Nation, or received in less than its entirety, within any time limit specified by this RFP; and
- b) all permitted email communications with, or delivery of documents by email to, the First Nation Representative will be deemed as having been received by the First Nation Representative on the dates and times indicated on the First Nation Representative's electronic equipment.

10.11 No Promotion

The Successful Proponent will not disclose or promote its relationship with the First Nation, including by means of any verbal declarations or announcements and by means of any sales, marketing or other literature, letters, client lists, press releases, brochures, or other written materials, without the express written consent of the First Nation.

10.12 Licensing

The Proponent should be licensed or eligible to be licensed, certified or authorized to provide the Services outlined in this RFP and to the full extent required by law. The Proponent acknowledges that the First Nation reserves the right to verify any information in this regard and that failure to comply may result in disqualification of the Proponent from this process.

10.13 Conflict of Interest

Proponents should disclose any potential conflicts of interest and existing business relationships they may have with the First Nation. The First Nation may disqualify any Proponent that in the First Nation's opinion:

- a) has an unfair advantage (including access to any confidential information not available to all Proponents), whether real, perceived, existing now or likely to arise in the future; or
- b) would be in a conflict of interest if the Proponent is awarded a Contract.

By submitting a Proposal a Proponent warrants that, to the best of its knowledge and belief, no actual or potential conflicts of interest exist with respect to the submission of the Proposal, other than as disclosed in the Proposal. Where the First Nation discovers a Proponent's failure to disclose an actual or potential conflict of interest, the First Nation may, in addition to any other remedies available, disqualify the Proponent.

The First Nation may disqualify a Proponent if a First Nation employee is a member of the Proponent Team, whether as an employee or as a sub-contractor, sub-consultant or specialist.

10.14 Negotiation of Contract and Award

If the First Nation selects a Preferred Proponent, then it may enter into discussions with the Preferred Proponent to clarify any outstanding issues and attempt to finalize the terms of the Contract, including financial terms.

If at any time the First Nation reasonably forms the opinion that a mutually acceptable agreement is not likely to be reached with a Preferred Proponent within a reasonable time, the First Nation may at its discretion give the Preferred Proponent written notice to terminate discussions, in which event the First Nation may either open discussions with another Proponent or terminate this RFP and proceed with the Project in some other manner.

If discussions are successful, the First Nation and the Preferred Proponent will finalize discussions for a Contract, and the First Nation will submit a recommendation for award of the Contract for review and approval by First Nation Council. Approval of First Nation Council is required in order for the First Nation to execute the Contract.

10.15 Execution of Contract

If negotiations are successfully concluded with the Preferred Proponent, the First Nation will provide the Preferred Proponent with three (3) copies of the Contract to be executed.

The First Nation expect that within five (5) Business Days of the Preferred Proponent's receipt of the Contract, the Proponent will deliver it to the First Nation fully executed, together with the Performance Bond and Letter of Credit, all as required by the Contract, failing which the First Nation may at its discretion give the Preferred Proponent written notice to terminate discussions, in which event the First Nation may either open discussions with another Proponent or terminate this RFP and proceed with the Project in some other manner.

10.16 Receipt of Complete RFP

Proponents are responsible to ensure that they have received the complete RFP, as listed in the table of contents of this RFP, plus any addenda. A submitted Proposal will be deemed to have been prepared on the basis of the entire RFP issued prior to the Submission Time, including any addenda. The First Nation accepts no responsibility for any Proponent lacking any portion of this RFP. The submission of a Proposal constitutes a representation by the Proponent that it has verified receipt of the complete RFP, including any addenda.

10.17 Examination of RFP and Contract Documents

Proponents will be deemed to have carefully examined the RFP and any addenda, including all attached appendices and the Contract, prior to preparing and submitting a Proposal.

While the First Nation has used considerable efforts to ensure an accurate representation of information in this RFP, the information contained is supplied solely as a guideline for Proponents. The information is not guaranteed or warranted to be accurate by the First Nation, 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 this RFP.

10.18 Incomplete Proposals and Errors

The First Nation may request clarification where, in the opinion of the First Nation, the Proposal is incomplete or unclear. For unit price items, the unit price will govern. If an error is discovered in the calculated total price for a unit price item, based on the extension of the unit price by the estimated quantities in the Schedule of Prices, or based on the addition of GST, then the total price may be revised by the First Nation to the correct amount based on the unit price and estimated quantity, or GST amounts.

10.19 Invoicing and Payment

The successful proponent should direct all invoices to the Champagne and Aishihik First Nations, Accounts Payable. Invoices should be submitted electronically in .pdf format to tgeorge@cafn.ca and include the following in the subject line:

- a) First Nation Assigned Vendor ID
- b) First Nation Purchase Order Number
- c) Invoice Number

All invoices shall include the following information:

- a) Proponent's name/Address;
- b) First Nation Assigned Vendor ID
- c) Date of Invoice;
- d) Invoice Number;
- e) Current and applicable First Nation Purchase Order Number;
- f) Invoice period (e.g. December 01 – December 30, 2015);
- g) GST shown separately and the GST registration number

The Proponent shall include a valid First Nation purchase order number which will be issued upon contract award. Payment terms will be thirty (30) days. Any contract entered into will be subject to, (have included), payment terms provided all terms and conditions on the part of the successful Proponent have been complied with, for payment of each invoice or progress payment within 30 calendar days after receipt of the invoice, or 30 calendar days after delivery of goods or services whichever is later.

New vendors to the First Nation will be provided with the necessary documents to facilitate electronic funds transfer.

All payments shall be processed using electronic funds transfer which shall be deposited directly to the Proponent's bank account. If any deviation from the accepted method of payment is necessary such

deviation shall be mutually agreed upon and confirmed in writing by both the Proponent and the First Nation. New Proponents to the First Nation will be provided with the necessary documents to facilitate electronic funds transfer.

10.20 Government Approvals

Neither the acceptance of a Proposal nor the execution of a Contract will constitute approval of any activity or development contemplated in any Proposal or the Contract that requires any approval, permit or license under any federal, territorial, provincial or First Nation statute, regulation or by-law.

10.21 Debriefing

Proponents may request a debriefing in writing to the First Nation Representative within ten (10) calendar days of the execution of a Contract. The First Nation will make reasonable efforts to accommodate such a request.

Schedule 1: Addenda

THIS SCHEDULE MUST BE INCLUDED IN THE SUBMISSION OF A PROPOSAL.

The Proponent states that the following Addenda have been received and have been considered and taken into account in determining the submitted pricing as per these RFP documents. Note: If no Addenda are issues, indicate N/A on the first line

Addendum Number	Date Issued	Number of Pages
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Signature by Authorized Representative:

Name of Representative **(PLEASE PRINT)**

Title of Representative **(PLEASE PRINT)**

Schedule 2: Proponent's Form of Proposal

THIS SCHEDULE MUST BE INCLUDED IN THE SUBMISSION OF A PROPOSAL

Name of Contractor/Corporation **(PLEASE PRINT)**

Legal Status: Corporation, Partnership, or Sole Ownership **(PLEASE PRINT)**

Mailing Address **(PLEASE PRINT)**

Telephone Number

Fax Number

Signature by Authorized Representative:

(Corporate Seal Here if Applicable)

Name of Representative **(PLEASE PRINT)**

Title of Representative **(PLEASE PRINT)**

Signature of Witness:

Name of Witness **(PLEASE PRINT)**

Date _____

Address of Witness **(PLEASE PRINT)**

Schedule 3: References

PLEASE PROVIDE 3 REFERENCES

REFERENCE PAST RELEVANT EXPERIENCE

PROPONENT NAME: _____

Reference	Details
Company/Organization Name:	
Company/Organization Address:	
Key Contact Name:	
Key Contact Position:	
Key Contact Phone Number:	
Key Contact Email Address:	

Please check off each item the reference can speak to.

This Reference can speak to the Proponents:	
<input type="checkbox"/>	1. previous experience as an External Auditor to a First Nation
<input type="checkbox"/>	2. previous experience with a member of the Proponent's team for project of similar size and characteristics to the Project

Schedule 4: Cost Proposal

Proponents should complete the following tables, adding rows as required:

1. HOURLY RATES

Individual	2016 – 2018 Rate	2019 – 2020 Rate
Name, Title	\$	\$
	\$	\$
	\$	\$
	\$	\$

2. ESTIMATED FEES FOR SERVICES

2.1 Pre-Audit Meeting

Individual	Hourly Rate	Total Estimated Hours	Total Estimated Fees
	\$		\$
	\$		\$
Total Estimated Fees for Pre-Audit Meeting			\$

2.2 Audit Plan and Schedule

Individual	Hourly Rate	Total Estimated Hours	Total Estimated Fees
	\$		\$
	\$		\$
Total Estimated Fees for Schematic Audit Plan and Schedule			\$

2.3 Interim Audit

Individual	Hourly Rate	Total Estimated Hours	Total Estimated Fees
	\$		\$
	\$		\$
Total Estimated Fees for Detailed Interim Audit			\$

2.4 Year-End Audit

Individual	Hourly Rate	Total Estimated Hours	Total Estimated Fees
	\$		\$
	\$		\$
Total Estimated Fees for Year-End Audit			\$

2.5 Audit Report and Management Letter(s)

Individual	Hourly Rate	Total Estimated Hours	Total Estimated Fees
	\$		\$
	\$		\$
Total Estimated Fees for Audit Report and Management Letter(s)			\$

2.6 Other Services (for informational purposes only)

Individual/Service Provided	Hourly Rate	Total Estimated Hours	Total Estimated Fees
	\$		\$
	\$		\$
	\$		\$
	\$		\$
	\$		\$
Total Estimated Fees for Other Services			\$

3. ESTIMATED DISBURSEMENTS

Please provide the mark-up the Proponent will charge on disbursements: _____%

Services	Estimated Number of Site Visits	Estimated Cost of Site Visits	Estimated Cost of All Other Disbursements (including mark-up)	Total Estimated Cost of Disbursements Per Service (including mark-up)
Pre-Audit Meeting		\$	\$	\$
Audit Plan and Schedule		\$	\$	\$
Interim Audit		\$	\$	\$
Year-End Audit		\$	\$	\$
Audit Report and Management Letter(s)		\$	\$	\$
Approval / General Assembly Meetings		\$	\$	\$
Total Estimated Disbursements				\$

4. SUMMARY OF ESTIMATED FEES AND DISBURSEMENTS

Services	Estimated Fees	Estimated Disbursements (including mark-up)	Total Estimated Fees plus Disbursements (including mark-up)
Pre-Audit Meeting	\$	\$	\$
Audit Plan and Schedule	\$	\$	\$
Interim Audit	\$	\$	\$
Year-End Audit	\$	\$	\$
Audit Report and Management Letter(s)	\$	\$	\$
Approval / General Assembly Meetings	\$	\$	\$
TOTAL ESTIMATED FEES AND DISBURSEMENTS (EXCLUDING GST)			\$
ESTIMATED GST			\$
TOTAL ESTIMATED FEES AND DISBURSEMENTS (INCLUDING GST)			\$

5. FEE AND DISBURSEMENT CAP

Please provide the Proponent's proposed Fee and Disbursement Cap: \$ _____, excluding GST.