

COMMUNITY LIVING

Durham North



**COMMUNITY LIVING DURHAM NORTH (CLDN)
REQUEST FOR PROPOSAL
CLOSING DATE: August 15, 2026**

1. INTRODUCTION

Community Living Durham North (CLDN) is requesting proposals from qualified public accounting firms to provide independent external audit services for the fiscal years covered by this Request for Proposal. Services include the annual audit of the financial statements; issuance of the Independent Auditor's Report, Management Letter, and any other reports or letters required by the Ministry of Children, Community and Social Services (MCCSS) or other regulatory bodies; attendance at the Finance Committee meeting to review the draft audited financial statements and at the Annual General Meeting; and the provision of other audit-related services as mutually agreed.

2. ORGANIZATION PROFILE

Community Living Durham North (CLDN) is a not-for-profit organization that has been serving individuals with intellectual disabilities and their families in North Durham for over 50 years. Founded in 1967 and provincially incorporated, CLDN provides a range of services and supports, including residential services, community participation supports, respite services, and supported living programs.

CLDN supports approximately 250 individuals through services delivered from 22 residential locations, 2 respite homes, and 2 day program sites.

The organization is governed by an independent Board of Directors and led by an Executive Director. The senior leadership team includes the Director of Finance, Director of Human Resources, Director of Community Supports, and Director of Residential Supports. Standing committees of the Board include the Finance Committee and the Rights Review Committee.

CLDN has an annual operating budget of approximately \$20 million and employs approximately 350 staff. The organization is funded primarily by the Ministry of Children,

Community and Social Services (MCCSS), with additional funding received through programs such as Passport, regional funding, donations, fundraising activities, and other grants.

The Finance Department is responsible for accounting, payroll, budgeting, financial reporting, purchasing, banking, technology, and facilities administration. CLDN utilizes Sage Intacct as its financial management system. The organization's audited financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-Profit Organizations (ASNPO) using the deferral method of accounting for contributions. Government funding is primarily provided by the Ministry of Children, Community and Social Services (MCCSS). Financial and operational reporting to MCCSS is completed in accordance with the Ministry's funding agreements and reporting requirements, including annual budget submissions, year-to-date reporting, and year-end reconciliation reporting. Internal financial statements are prepared monthly and presented to the Finance Committee and the Board of Directors.

Key Contact

Olga Wielgosz, Director of Finance
289-356-6149
olga@cldn.ca

All requests for additional information or clarification regarding this Request for Proposal should be directed to Olga Wielgosz using the contact information provided above.

3. TIMELINES

CLDN reserves the right to modify this timeline at any time. Should the due date for proposals be changed, all firms sent a request for proposal shall be notified.

Request for Proposals released	July 2, 2026
Proposals due date	August 15, 2026
Approval by Board	September 28, 2026
Notification to successful firm	October 2026
Notification to all firms	by October 31, 2026
Contract term effective	April 1, 2026

The initial contract term will be for three (3) fiscal years, commencing April 1, 2026, and covering the audits for the fiscal years ending March 31, 2027, March 31, 2028, and March 31, 2029. Community Living Durham North reserves the right, at its sole discretion, to extend the agreement for up to two (2) additional one-year terms under the same terms and conditions, subject to satisfactory performance and Board approval.

4. SCOPE OF SERVICE

The successful firm will be required to provide the following services:

- Conduct an independent audit of the financial statements for each fiscal year covered by this Request for Proposal, in accordance with Canadian Auditing Standards, and issue the Independent Auditor's Report.
- Provide a Management Letter, including recommendations for improvements to internal controls, accounting processes, or other matters identified during the audit, where applicable.
- Prepare and issue any reports, letters, or other communications required by the Ministry of Children, Community and Social Services (MCCSS), regulatory bodies, or Canadian Auditing Standards in connection with the annual audit.
- Review the draft audited financial statements with management and attend the Finance Committee meeting to present the draft audited financial statements and audit findings.
- Attend the Annual General Meeting to present the audited financial statements.
- Prepare proposed adjusting journal entries, where required, for management's review and approval.
- Provide advice and consultation on accounting and financial reporting matters related to the annual audit, as requested.
- Perform such other audit-related services as may be mutually agreed upon during the term of the engagement.

5. PROPSAL REQUIREMENTS

As part of the proposal, proponents must include:

- A profile of the firm, including experience providing audit services to not-for-profit organizations, particularly organizations of a similar size and complexity.
- The names and qualifications of the Engagement Partner and key staff who will be assigned to the audit.
- Three references from organizations of a similar size and nature.
- A proposed fee schedule for each year of the initial three-year term and each optional one-year extension period.
- Budgeted audit hours and hourly rates for services outside the annual audit engagement.
- Confirmation of the firm's availability to complete the audit within the required timelines.
- Confirmation that the firm accepts the terms and conditions of this Request for Proposal.

You may be contacted for further information on points where clarification is required.

6. GENERAL

The following are general points to be considered:

- The award is subject to recommendation by the Finance Committee and approval by the Board of Directors
- All firms submitting a proposal for consideration, must disclose any conflict of interest in the proposal or immediately upon discovery of a conflict of interest during the proposal process.
- The proposal is irrevocable and is open until close of business on December 1, 2026
- CLDN reserves the right to withdraw, at its discretion, this proposal at any time, and shall not be liable for any cost incurred by the bidder as a result of this withdrawal.
- CLDN reserves the right to reject, at its discretion, any or any part of the proposal and also reserves the right to award assignment based on other factors than solely lowest fee structure
- Fees shall be quoted exclusive of HST, HST must be added to the total of the amount proposed
- No adjustments to the cost proposed will be accepted after the proposal has been received
- CLDN will incur no costs in connection with the providing of materials or work related to this request for proposal. A confidentiality agreement will have to be signed prior to any materials being provided
- Proposals must be submitted electronically by email in confidence to olga@cldn.ca no later than the proposal closing date and time. Proposals submitted by facsimile or in hard copy will not be accepted.
- No work may be assigned by the firm without prior written consent from CLDN.
- CLDN reserves the right to terminate this agreement should the nature of its operations change or any operations currently being conducted cease to exist, which would result in services no longer being required, or in a material change in the nature of the organization
- CLDN reserves the right to obtain clarification on any aspect of the proposal. This clarification will not alter the proposal or cost structure provided.
- Any in-person meetings requested by CLDN will be held at CLDN's Port Perry office. Virtual meetings may be arranged, where appropriate, by mutual agreement.
- CLDN will not accept responsibility for costs incurred in connection with firm staff attending these meeting.
- CLDN will safeguard the confidentiality of all proposals.

7. CONTRACTUAL REQUIREMENTS

Indemnity

The successful bidder shall indemnify and save harmless CLDN, its directors, officers, employees and agents, against and from all actions, causes of action, interest, claims, demands, costs, damages, expenses including defense costs or loss which CLDN may bear, suffer, incur, become liable for or be put to by reason of any damage to property or injury or death to persons by reason of, arising out of or in consequence of breach, violation of non-performance by the successful bidder of any provision of this agreement, or by reason of or arising out of the use of the premises or in conjunction with the work covered by this agreement, or by reason of or arising out of any act, neglect or default or omission by the successful bidder or of any of its officials or employees or any other person or persons, in, on, or about the premises.

The rights to indemnity contained in this paragraph shall survive any termination or this agreement, anything in this agreement to the contrary notwithstanding.

Insurance

In conjunction with this indemnification by the firm, the firm agrees to purchase and maintain in force at its expense, including the payment of all deductibles, a policy of Professional Liability Insurance, acceptable to CLDN in the amount of not less than \$2,000,000, and to deliver a Certificate of the Policy originally signed by an authorized agent of the insurance company issuing the policy and a Certified copy of the Policy to CLDN's execution of this agreement. It is expressly provided that the Policy is:

- Not to be construed as a limit on the liability of the vendor in provision of goods or the performance by the vendor of its services under this agreement
- Notwithstanding anything to the contrary contained herein, kept in force and effect for a period of time ending no soon than one (1) year after completion of the project.
- To be in a form and with an insurance company acceptable to CLDN

8. PROPOSAL EVALUATION AND SELECTION

All proposals will be reviewed by CLDN and presented to the Finance Committee. Bidders may be asked to make an oral presentation to the ED or her/his designate, and/or a member or committee of the Board of Directors. It is expected that the vendor staff completing the project will be involved in the presentation. Selection criteria will include but will not be limited to:

- Experience with similar organizations
- Locality of the firm
- Technical expertise

- Experience and qualifications of audit team
- Compliance with the information requirements outlined in the RFP
- Listing of clients, particularly those in the not-for-profit sector
- References (including name and phone number of contact)
- Fees proposed
- Presentation to senior staff and/or a selection committee

The successful proponent must be independent of Community Living Durham North in accordance with the CPA Code of Professional Conduct.

As stated above, our decision will be made and communicated to all parties by October 31, 2026