



lumenus
Community Services

Financial Audit Services

Request for Proposal (RFP) / Application Guidelines

Issued:	September 6, 2024
Application Deadline:	October 8, 2024, by 5:00 PM
Please submit electronic proposals to:	Rachael Clarke Director, Facilities and Procurement Lumenus Community Services 1124 Finch Ave West Rclarke@lumenus.ca
Please submit questions to:	Rachael Clarke



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1 Background

Lumenus Community Services (Lumenus) is issuing a Request for Proposal (RFP) to experienced, interested proponents and publicly, inviting them to submit proposals to provide representation for Financial Audit Services.

The RFP has been initiated as a standard procurement procedure to meet the requirements of the Government of Ontario's Broader Public Sector Accountability Act and its associated directives and in accordance with Lumenus' Procurement Policy.

1.1 Definitions

In this RFP, unless the context requires otherwise:

- **"Clarification Requests and Questions"** means request form submitted to provide more information.
- **"Closing Time"** has the meaning set out in Section 5.
- **"Contract"** means the contract to be awarded to the Preferred Proponent pursuant to this RFP.
- **"Evaluation Committee"** is a committee of one or more persons appointed by Lumenus to review the Proposals.
- **"Intent to Bid Deadline"** means the last date and time the Proponent should submit an intent to bid confirmation email on the RFP, as specified in Section 5.
- **"Preferred Proponent"** means the Proponent recommended by the Evaluation Committee to be awarded the contract.
- **"Procurement Officer"** is the person identified in Section 6.1.
- **"Proponent"** has the meaning set out in Section 1.2.
- **"Proposal"** has the meaning set out in Section 1.2.
- **"Proposal Price"** is the total estimated price submitted by a Proponent.



- “RFP” means this Request for Proposal.
- “**Shortlisted Proponents**” has the meaning of the three (3) highest scoring Proponents in the Evaluation Process.

Any words or phrases defined elsewhere in this RFP will have the meaning assigned to such words or phrases.

1.2 Eligibility to Participate

Any interested party (each, a “Proponent”) who has experience with providing Financial Audit Services may submit a proposal (a “Proposal”) in response to this RFP.

1.3 About Lumenus Community Services

In April 2020, Lumenus was created from the amalgamation of four well-respected and long-serving, multi-service delivery agencies, Adventure Place, The Etobicoke Children’s Centre, Griffin Centre, and Skylark Children, Youth and Families. Lumenus has an associated foundation which is named the Lumenus Foundation.

Our vision is to provide excellent, accessible, and integrated mental health, developmental and community services. Where there are gaps, we will create seamless connections – where there are obstacles or barriers, we will improve access. Where there is worry, there will be hope. We will do this in collaboration with our clients and partners. That is the bright future of Lumenus – where every client has the opportunity ***to be seen, be heard and to be well.***

We support infants, children, transitional-aged youth, adults, and their families and caregivers, with a focus on improving their development and mental well-being. We have a dynamic vision to be a modern, integrated organization committed to excellence and meeting the needs of our existing and future clients and population.

Lumenus has over 500 employees that capitalize on our collective strengths, core values and areas of expertise to provide a quality, integrated, and continuous system of much needed accessible services. Our integrated continuum of services includes early intervention, counselling, day school treatment, live-in treatment services, and specialized



services for clients with complex needs and autism. Specifically, we will be leaders in the development of a unique and broad continuum of service models for:

- Infants and young children (0-6 years) and their parents,
- Children and youth with developmental disabilities and autism (0-18 years),
- Children and youth with mental health concerns (0-25 years), and
- Adults with developmental disabilities (16+ years).

We operate from 37 locations in Toronto, East York, Etobicoke, North York, Richmond Hill, and Scarborough. These include residential, commercial, community, and school sites. We also work with school boards and individual schools to support individuals in sectioned classrooms. The number of Lumenus locations will fluctuate (by 3 to 5) year over year.

Lumenus is mainly funded by the ministry of Health and Ministry of Children, Community and Social Services. In addition, many other funders and donors provide support and funding to Lumenus. Lumenus also provides fee for service programs, for services not supported by main funders.

2 Description of RFP

2.1 Objective

Lumenus Community Services is issuing a Request for Proposals (RFP) to select an organization to assist with Financial Audit Services.

2.2 Scope of Services

The scope of services for this engagement will include:

2.2.1 Audit Planning

The partner will meet with the organization's designated representative to present and discuss the audit plan, team, schedule, and proposed fees.

2.2.2 Audit Fieldwork and Audited Financial Statements

In accordance with Canadian generally accepted auditing standards, the auditor will be required to express an independent audit opinion on the financial statements for:

- i. Lumenus Community Services for the years ending March 31st in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").



- ii. Lumenus Foundation for the years ending March 31st in accordance with ASNPO.
- iii. The Pension Plan for the Employees of Lumenus Community Services.
- iv. Audit and/or review report engagements for supplementary funder reports in accordance with specific government funding requirements for the years ending March 31st that may include but not be limited to:
 - The Ministry of Children, Community and Social Services (MCCSS).
 - The Ministry of Health (MOH).
 - The City of Toronto (year-end is December 31, finalized by July).

At any time before, during or after the audit fieldwork the auditors 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 organization's designated representatives. In addition, the auditors shall, as far as possible, allow a reasonable period for the organization's designated representatives to make an investigation, and take such corrective action as to avoid the inclusion of such qualification where this can be reasonably achieved.

2.2.3 Post-Audit Field Work

After the completion of audit field work, the audit partner and/or audit team representatives will be required to:

- i. Present an audit-findings report to assist the Finance and Audit Committee and the Board of Directors in understanding the results of the audit procedures, comments on misstatements, significant accounting policies, sensitive estimates, and any other matters of importance.
- ii. Present a Management Letter identifying any internal control recommendations and areas for continuous improvement that should be disclosed to funders.

2.2.4 Meetings and Subsequent Assistance

At the request of the Board of Directors and/or the Audit and Finance Committee the auditors will attend such meetings as are called to discuss their work and reports and shall provide such information as appropriate concerning matters pertaining to the



audited financial statements, supplementary financial reports, and the internal control environment.

2.2.5 Other Services and Publications

Information should be included in the proposal regarding any advisory services which may be available free of charge on “routine” matters. These may include staff assistance and/or publications relating to income tax, sales tax, employee benefit plans, internal audit, management, cash management, and/or other matters of potential interest to Lumenus Community Services.

Information should also be provided on the firm’s experience in providing additional services to clients by listing the type(s) of services performed, and the local office, which provided the service, relative to the parties and rates where known.

3 RFP Specific Details (Form of Proposal)

All proposals are required to contain a detailed overview of your organization and approach, including:

- a) An organizational background – year of establishment, legal form, number of clients served, range of services offered, specific areas of expertise and potential relevance to Lumenus.
- b) A brief listing of similar clients in our industry, the length of service and current status.
- c) Evidence of qualifications to provide the services described in section 2. Scope of Services.
- d) A curriculum vitae of the team members proposed to provide services, including highlighted achievements.
- e) An outline of the proposed approach to the services required including but not limited to:
 - i. An understanding of Lumenus’ requirements.
 - ii. The methods used to address those requirements.
 - iii. A time phased project work plan including a breakdown of key stages and activities, milestones, deliverables and resource allocations.
 - iv. Reporting mechanisms and outputs.



- f) A firm quotation of the fees and expenses to be charged for each of three audit years for the proposed term of March 31, 2025, 2026 and 2027 and must be broken out into the following categories at a minimum:
 - i. For the audit of Lumenus Community Services.
 - ii. For the audit of Lumenus Foundation.
 - iii. For the audit of the Pension Plan for the Employees of Lumenus Community Services.
 - iv. For the audit and/or review engagements for each supplementary funder report.
 - v. Estimated hours and hourly rates for key areas of work and our individuals providing work in the areas reflected above.
 - vi. Clear identification of any additional charges or discounts that have been incorporated in or may be applied to fees and expenses proposed.
- g) The proposed fees and expenses must include a methodology to help the organization understand the approach that will be taken to adjust fees and expenses upwards or downwards should the Lumenus legal form or complexity change substantially from that anticipated in this RFP.
- h) A clear understanding that the term of the proposed contract is subject to the annual appointment of auditors by the Board of Directors at the Annual General Meeting which is anticipated to occur in September of each year.
- i) References from at least three (3) current, comparable clients of similar size and scope of services as Lumenus, where possible. Lumenus will not contact references without your organization’s written consent.

4 [Evaluation Process and Submission Requirements](#)

All proposals will be evaluated based on the following criteria:

Evaluation Stage	Evaluation Requirements	Score
Stage 1: Engagement Requirements	Professional Qualifications and Experience	20 points
	Knowledge and Experience of the Sectors in which Lumenus Operates	30 points



Evaluation Stage	Evaluation Requirements	Score
Total Obtainable points: 80	Cost / Pricing	10 points
	Quality of Proposal in Meeting the Scope of Requirements	10 points
	Degree of Fit with Lumenus and Willingness to Contribute to its Mission and Vision	10 points
Shortlisted Proponents from Stage 1: Engagement Requirements will proceed to Stage 2: Proponent Interview		
Stage 2: Proponent Interview / References Total Obtainable Points: 20	Quality of the Presentation, Interview and Reference Checks	20 points

Please note that:

- Submissions that do not meet the evaluation criteria will be disqualified.
- To be fair to all applications, late submissions and phone calls or emails to discuss application status will not be accepted.
- Only short-listed applicants will be contacted for an interview/presentation.

5 [Key Dates](#)

Here is our timeline for this RFP (all are Eastern Standard times and dates):

Procurement Timetable		
Item	Date	Time (EST)
Lumenus RFP Issue Date	September 6, 2024	5:00 PM EST
Clarification Requests and Questions Deadline	September 13, 2024	5:00 PM EST



Procurement Timetable		
Item	Date	Time (EST)
Lumenus' Deadline to provide responses to Clarification Requests and Questions	September 20, 2024	5:00 PM EST
Intent to Bid Deadline (through a confirmation email to Procurement Officer)	September 24, 2024	5:00 PM EST
Electronic Proposal Submission Deadline (the " Closing Time ")	October 8, 2024	5:00 PM EST
Shortlisted Proponents notified of request for interview	October 15, 2024	5:00 PM EST
Shortlisted Proponent interview period	October 22, 2024	5:00 PM EST
Notification of Selected Proponent and Commencement	October 29, 2024	5:00 PM EST

6 Terms and Conditions

- Offer Validity Period: By submitting a Proposal, the Respondent agrees that their offer will remain open for 25 days from the Deadline for Proposals.
- The RFP is subject to the Lumenus Non-Disclosure Agreement and is not contractually binding in any way. Terms and conditions as issued with the Lumenus Purchase Order.

6.1 Delivery of Response to Request for Proposals

Please send an electronic copy via email to Lumenus Procurement Officer, Rachael Clarke, by the "**Closing Time**", 5:00 PM EST.

Lumenus does not assume any risk or responsibility or liability, including in contract or tort (including negligence), whatsoever to any person that an electronic transmission or communication is received by Lumenus in its entirety or within any time limit specified by this RFP.



Delivered Proposals may be amended in writing, provided such written amendment is received by Lumenus prior to, but not after, the Closing Time. Oral amendments will not be considered or accepted.

6.2 Proposal Time Limit

Each bidding organization shall commit that the proposal is valid and accurate for 120 days from the Closing Time.

6.3 Selection Process

Lumenus will review all applications but reserves the right to accept or reject any proposals. The award of an organization will be based on a review of proposals against all evaluation criteria and will not necessarily be awarded based on the lowest price offered but rather the overall assessment of value for money.

Each applicant will be provided with fair access to information, as requested by email. Additional written materials, to ascertain the qualification or suitability of an applicant may be requested.

6.4 Procurement Officer

The following person is the “**Procurement Officer**” for this RFP:

Name: Rachael Clarke

Title: Director, Facilities and Procurement

Email: *rclarke@lumenus.ca*

6.5 Enquiries and Responses

All enquiries regarding this RFP must be directed, through MERX.com, to the Procurement Officer and the following will apply to any enquiry:

(a) Lumenus reserves the right to decline to provide a response to an enquiry, considering fairness to all Proponents and the integrity of this competitive procurement process:

(b) A Proponent may request that an enquiry and the response be kept confidential if the Proponent considers the enquiry is commercially confidential to it; if Lumenus determines



that an enquiry or the response or both must be distributed to all Proponents, then the Procurement Officer will permit the enquirer to withdraw the enquiry rather than receive a response; and

(d) subject to paragraph 6.1, and notwithstanding paragraph 6.3, any enquiry and its response may, in Lumenus' sole and absolute discretion, be distributed to all Proponents, or the Procurement Officer may keep either or both the enquiry and response confidential if, in the judgment of Lumenus, it is fair and appropriate to do so.

Information obtained from any source other than the Procurement Officer will not form part of this RFP and may not be used or relied on by a Proponent for the purpose of preparing its Proposal.

In preparing a response to any enquiry, the Procurement Officer may consult with other persons, including other Lumenus employees or Lumenus consultants and advisors.

6.6 Liability Insurance

All organizations are requested to warrant that the organization does not currently have any outstanding liability claims that may negatively impact on the future health of the organization's services. Additionally, the organization must maintain sufficient liability insurance relevant for the nature and breadth of the services provided to Lumenus. Evidence of liability insurance will be requested and must be provided.

6.7 Conflict of Interest

Applicants responding to the RFP must not have any personal or business interests that would present an actual, potential, or apparent conflict of interest with the performance of the contract to be awarded. Should the potential perception of a conflict of interest exist, this must be explicitly declared in writing as soon as knowledge of such a conflict may arise. Each Proponent is required to provide the statement contained in the Proposal Submission Form (Appendix A) as it relates to conflict of interest.

6.8 Distribution of the Invitation for Proposals

This invitation has been released by:

- Publication on Lumenus' website and social media sites



- Publication on MERX.COM

6.9 Reservation of Rights

Lumenus reserves the right, in its sole and absolute discretion, to:

- a. At any time, for any reason, reject any or all Proposals and terminate the process under this RFP, and proceed with the services as described in this RFP in some other manner, including reissue a request for proposals or undertake another procurement process for the same or similar scope of services.
- b. Evaluate a Proposal that includes one or more alteration, modification or amendment to the scope of work as permitted by Section 5 (whether such alteration, modification or amendment is in addition to, or in substitution for any element of the specifications or design or both) by applying the evaluation criteria to identify the alteration, modification or amendment that Lumenus determines is most advantageous to itself, and select that Proposal based on the identified alteration(s), modification(s) or amendment(s) together with the corresponding adjustment, if any, to the Proposal Price.
- c. Accept the Proposal which, applying the evaluation criteria Lumenus determines is most advantageous to itself, and, without limitation, select a Proposal which does not have the lowest Proposal Price.
- d. Award separate contracts for portions of the services, including with respect to one or more payment items.
- e. If only one Proposal is received, reject that Proposal, and terminate the process under this RFP, and proceed with the services as described in this RFP in some other manner, including entering negotiations with that Proponent with respect to any matter, including price.

6.10 RFP Dispute Resolution Process and Procedures

Unsuccessful Proponents may request a debriefing within 60 calendar days following the date of the contract award notification. The request should be submitted to the



Procurement Officer. The Procurement Officer will respond to the Proponent and arrange an applicant debriefing within 10 business days of receiving the request.

When conducting Proponent debriefings, Lumenus will:

- Confirm with each applicant the date, time, and location of the debriefing session in writing.
- Conduct separate debriefings with each applicant, where requested.
- Not disclose information concerning other applicants, other than the names and address of the Proponents who participated in the RFP.
- Not answer questions unrelated to the RFP.
- Provide a general overview of the evaluation process set out in the procurement documents.
- Discuss strengths and weaknesses of the applicant's submission in relation to specific evaluation criteria.
- Provide suggestions on how the applicant may improve future submissions.
- Address questions and issues raised by the applicant in relation to their Proposals.

After the debriefing process, if a Proponent wishes to dispute the outcome of the RFP process, the aggrieved party is to file the bid protest in writing to the CEO, by registered mail or email within 10 business days of the debriefing meeting. A protest in writing shall include:

- The name and address of the complainant.
- Identification of the RFP process being protested.
- The date of the debriefing and the name of the procurement officer who conducted the debriefing.
- Detailed and factual statements of grounds for protest.
- The complainant's arguments and supporting documentation and
- The complainant's requested remedy.

The CEO will respond, in writing, to the complainant within 10 business days of receipt of the protest. The final decision on the issue will come from the CEO, in consultation with



appropriate Lumenus senior management and Board of Directors involvement and shall be considered final and conclusive.

6.11 Information Disclosure

Any confidential information supplied to Lumenus may be disclosed by Lumenus where it is obliged to do so under the Freedom of Information and Protection of Privacy Act (FIPPA), by order of a court or tribunal or otherwise required by law.

Additional Terms and Conditions will be mutually agreed upon by Lumenus and the Preferred Proponent upon notification during the finalization of the contract.

6.12 Cost of Preparing a Proposal

Each Proponent is solely responsible for its own costs and expenses incurred in preparing and submitting its Proposal and for participating in this competitive procurement process, including for any meetings, due diligence, negotiations, or discussions with Lumenus or Lumenus' representatives and consultants, relating to or arising from this RFP.

6.13 No Claims

Each Proponent, by submitting a Proposal, irrevocably:

- a. agrees that it will not bring any claim, demand, action, cause of action, suit or proceeding, whether arising in contract, tort (including negligence) or otherwise (a "**Claim**") against Lumenus or any of its employees, directors, officers, advisors or representatives, or any one of them, for any costs, damages or other compensation in excess of an amount equivalent to the actual and reasonable costs directly and demonstrably incurred by the Proponent in preparing its Proposal for any matter relating directly or indirectly to this RFP (including in the event that Lumenus rejects or disqualifies or for any other reason fails to accept a Proposal, accepts a non-compliant Proposal or otherwise breaches, or fundamentally breaches, the terms of this RFP or any duties arising from this RFP); and
- b. waives any Claim against Lumenus and its employees, directors, officers, advisors or representatives for any compensation of whatsoever nature or kind, including



for loss of anticipated profits, loss of opportunity, indirect, incidental or consequential damages or losses if no contract is entered into for the Services between the Proponent and Lumenus for any reason whatsoever, including in the event that Lumenus rejects or disqualifies or for any other reason fails to accept a Proposal, accepts a non-compliant Proposal or otherwise breaches, or fundamentally breaches, the terms of this RFP or any duties arising from this RFP.

6.14 No Representation or Warranty

Each Proponent will investigate and satisfy itself of every condition that affects the preparation of its Proposal. Each Proponent acknowledges and represents that its investigations have been based on its own examination, knowledge, information, and judgment, and not upon any statement, representation or information made or given by Lumenus, the Procurement Officer or any advisor to Lumenus, other than the information contained in this RFP. Submission of a Proposal is deemed to be conclusive evidence that the Proponent accepts the terms of this Section 5. Lumenus accepts no responsibility for any Proponent lacking any information.

6.15 No Collusion or Solicitation

By submitting a Proposal, the Proponent, for and on behalf of the Proponent and the Proponent's team, represents and confirms to Lumenus that the Proponent has prepared its Proposal without any connection, knowledge, comparison of figures, arrangement or collusion with any other person or persons submitting or participating in the preparation of a Proposal.

Each Proponent may not make any representations, solicitations, or other communications to any elected or appointed official, director, officer, or employee of Lumenus or to a member of the Evaluation Committee with respect to its Proposal, either before or after submission of its Proposal, except as expressly provided in this RFP. If any representative of a Proponent communicates improperly contrary to this paragraph, then Lumenus may, in its sole and absolute discretion, regardless of the nature of the communication, reject the Proposal submitted by the Proponent.