



Fournir du soutien en français aux aînés et à leurs aidants pour favoriser leur qualité de vie, leur autonomie et leur participation à la vie de la communauté.

**CENTRES D'ACCUEIL
HÉRITAGE**

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REQUEST FOR PROPOSAL FOR FINANCIAL AUDIT SERVICES FOR LES CENTRES D'ACCUEIL HÉRITAGE (CAH)

Issued: March 5th, 2026

Submission Deadline: April 7th 2026

INTRODUCTION

CAH (Les Centres d'Accueil Héritage) invites qualified accounting firms to submit proposals to perform the annual financial audit for 2026 -2027 Audits must be planned and executed in accordance with Canadian generally accepted auditing standards for Not-for-Profit Organizations and any provisions of the Ministry of Health and Long-Term Care funding agreements. The Auditor should have experience and expertise in performing audits for medium sized approximately \$5 million budget) not-for-profit organizations, be free of any obligations or interests that may conflict or affect their ability to perform and act as the Auditor of CAH, and have the capacity to provide this service in a timely manner.

TERM AND GENERAL CONDITIONS OF ENGAGEMENT

Term of Engagement

It is the intention of CAH to enter into an agreement with the successful firm to provide external audit services beginning with the annual audit for the fiscal year ending March 31, 2027, with an opportunity to renew the engagement for the following fiscal years.

Awarding of Contract

CAH will notify the successful firm in writing. The selected firm will not, without written consent of CAH assign or transfer this contract or any part thereof.

Experience and Qualifications

The successful firm must meet the following minimum requirements:

1. The assigned supervisory staff must hold a valid accounting designation and have previous experience in performing a not-for-profit audit engagement.
2. The accounting firm will have a dedicated group of professionals with expertise with not-for-profit organizations.
3. Have demonstrated completion of several not-for-profit audits of similar size (approximately \$ 5 million), complexity and scope (or greater) within the last three (3) years.
4. Although CAH is a French-language organization, its accounting services are outsourced to an Anglophone partner agency whose employees do not speak French. Although the final reports can be translated into French, it would be considered an asset if the accounting firm is able to provide some French-language capacity.
5. Demonstrate a commitment to providing reasonable annual continuity of experienced and qualified personnel. This means that the same auditing team members will come to the site to carry out the audit over a number of years.

GENERAL INFORMATION

Founded in 1978, Centres d'Accueil Héritage ("CAH") is a non-profit organization located in the St. Lawrence neighbourhood of Toronto, at 33 Hahn Place. Its mission is to help seniors realize their full potential in French. CAH offers affordable housing in a French-language environment to a vulnerable sector of the Francophone and Francophile community of the GTA, while also providing a wide array of Community Support Services to members of that community (both residents of Place Saint-Laurent and non-residents in Toronto and other parts of the GTA). The Community Support Services offered by CAH are subsidized mainly by the Ministry of Health and the Seniors Secretariat, to allow frail and vulnerable francophone seniors to remain living independently as long as possible in their own homes.

Over the years, CAH has become a hub for seniors but also for the whole Francophone community in the GTA and the many Francophiles living in this area.

CAH employs an average of 38 employees; together with offering an integrated access program to housing and community support to French speaking seniors in Toronto, CAH also operates an adult Day Program in Oshawa.

Please visit the CAH's website for more information at – www.caheritage.org

Financial Systems: CAH uses Microsoft Great Plains for daily bookkeeping.

SCOPE OF SERVICES

Services

1. Complete the audit of the annual Financial Statements and provide written audit reports with an audit opinion on the financial statements.
2. Complete the audit of the Annual Reconciliation Report (ARR) and the Annual Information Return (AIR).
3. Conduct the examination in accordance with the Canadian Auditing Standards and in compliance with the Canadian Accounting Standards for Not-for-Profit Organizations.
4. The Auditor will be required to examine the financial records, systems and controls of CAH.
5. The auditor shall give regular progress reports to the Executive Director during the audit process.
6. The Auditor may be required to attend a meeting with the Board of Directors (and- or the Annual General Assembly) to present and explain as necessary the audit reports and address any other questions or concerns as requested by the Board.
7. The Auditor will advise the Executive Director and the Board of Directors of any weaknesses in internal controls noted during the audit or other areas of concern, prior to the issue of the Management Letter
 - a. The Auditor shall provide appropriate beneficial recommendations based on audit findings to improve areas of concern.
 - b. The Auditor shall communicate in a post-audit report and in the form of a Management Letter, if required, to the Board of Directors any reportable conditions, as determined by the Auditor, found during the audit.
8. The Auditor will ensure all new or changed reporting requirements and auditing standards are communicated to CAH, in writing in a timely manner to ensure that financial statements and notes comply with current reporting requirements and auditing standards.
9. Advise CAH of any and all changes in accounting and reporting requirements.
10. The Auditor will respond to and discuss with CAH's Executive Director any accounting, auditing, tax and other issues arising throughout the year.
 - a. Inquiries, if any, are infrequent, usually brief and specific in nature, and may require a written confirmation.
 - b. 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 Executive Director. In addition, the Auditor shall as far as possible, allow a reasonable period of time for CAH staff to make an investigation, analyze, report and take such corrective action as to avoid the inclusion of such qualification.
11. Present the statements for the Annual Report in an easy to read and understand format.

AUDIT PROPOSAL

Proposal Requirements

A covering letter will be provided with the proposal clearly stating the accounting firm's understanding of the services to be provided. The letter must include the name(s) of the person(s) who will represent the firm, their title(s) and telephone number(s). The person signing the covering letter must be authorized to bind the applicant.

Applicants must respond to the items listed below in the order they are presented. Proposals, as a minimum, should include:

1. Company Profile and Contact Information:
 - a) A brief profile of the 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.
 - b) Provide information on the size and organizational structure of the auditing firm.
2. Experience with similar not-for-profit audits: List current and past not-for-profit audit clients and indicate the number of years your firm has been the auditor for each client.
3. Audit Team: Name and brief resume of the partner(s), manager(s) and other key staff who would be assigned to this audit and their experience, formal education, professional designations and certifications, and their expertise in Non - Profit Auditing.
4. Audit Implementation Approach:
 - a) Proposals must clearly show the firms' understanding of the work to be performed, audit approach to be used to gain an understanding of the organization's structure and systems, as well as a proposed schedule and any specific techniques or processes to be used for the annual audit.
 - b) Proposals must demonstrate the firm's commitment to perform the work within the time period specified in the annual schedule.
 - c) Indicate your expectations of CAH both before and during the audit.
 - d) Propose a timeline for fieldwork and final reporting.
5. Other Services:
 - a) Description of the methodology to be used for keeping the organization abreast of any changes in accounting principles or legislation that would impact the annual financial statements.
 - b) Description of non-auditing professional services provided to other non - profit and public sector clients and innovative products offered by your firm as well as any specific pricing structure for such services.
6. Fee Proposal: Your firm's fixed fee quote for audit services as described herein
 - a) The proponent will include a breakdown of fees for the actual preparation of the audit, assistance with the preparation of the financial statements as well as the AAR and the AIR

7. References: Three references of non - profit audits the firm has performed within the last three (3) years. Include numbers of years of service to and a contact name, telephone number and email address for each reference.

Proposal Evaluation Criteria

Applicants must meet the following mandatory requirements to be considered for evaluation. Please note that while proposals must meet the following criteria, the process for assessing proposals may not be limited to the following criteria.

1. Proposal completed and signed by a person authorized to bind the Applicant to statements made in the submission.
2. A signed proposal emailed to the address below.

Evaluation Criteria

Proposals that align with the mandatory requirements will be evaluated using the following criteria:

1. Understanding of Engagement
2. Non - Profit Audit Experience (especially in organizations with budgets of approximately \$5 million)
3. Audit Firm Personnel Qualifications and Experience
4. Ability to offer services in French is an asset
5. Audit Implementation Approach
6. Additional Services
7. References
8. Audit Fee

Shortlisted firms may be required to attend a brief interview with the team management of CAH. At a minimum, the proposed audit partner and audit manager will attend.

Evaluation Process

1. All proposals will be reviewed and scored against the evaluation criteria as described above.
2. The Audit Committee will review the proposals and score them using the criteria above.
3. The Audit Committee will forward their recommendation to the CAH for approval.

Submission of Proposals and Terms for Acceptance

The proposal must be submitted with the following words in the subject line "RFP for External Audit Services for Les Centres d'Accueil Héritage".

Submissions must be sent by email to:

Barbara Ceccarelli, Executive Director at bceccarelli@caheritage.org

Submissions Deadline: Submissions will be received until, April 7th 2026

Contact

Any inquiries regarding this request for proposal should be directed to Barbara Ceccarelli by email at bceccarelli@caheritage.org

Only successful applicants will be contacted regarding this RFP.

DISCLAIMER

The information contained in this RFP is supplied solely as a guideline for Proponents and is not guaranteed or warranted by CAH to be accurate, nor is it necessarily comprehensive or exhaustive. Each Proponent is responsible to review and understand the terms and conditions of this RFP, and the Scope of Services being requested. CAH will not be responsible for any loss, damage or expense incurred by a Proponent because of any inaccuracy or incompleteness in this RFP, or because of any misunderstanding or misinterpretation of the terms of this RFP on the part of the Proponent. Further, CAH is not liable for any costs incurred in the preparation of the proposal.