



**REQUEST FOR PROPOSALS
PROFESSIONAL AUDIT SERVICES
2026 – 2028**

Prepared by:
Rural Municipality of Dufferin
P.O. Box 100, 12-2nd Ave SW, Carman, Manitoba R0G 0J0
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1. INVITATION TO PROPOSE

The Rural Municipality of Dufferin (the “Municipality”) invites proposals from qualified Chartered Professional Accounting firms to provide professional audit services for a three (3) year term covering January 1, 2026 to December 31, 2028.

Submission Deadline: 4:00 p.m., April 9, 2026

Proposals must be clearly marked “**RFP – Professional Audit Services – RM of Dufferin**” and delivered in a sealed envelope to the following:

Sharla Murray, Chief Administrative Officer, RM of Dufferin, Box 100, 12 – 2nd Ave SW, Carman, MB R0G 0J0

2. OBJECTIVE

The objective of this Request for Proposals is to engage an independent auditor to:

- Audit the Municipality’s consolidated financial statements
- Express an opinion on the Municipality’s financial position and results of operations
- Fulfill statutory reporting requirements under The Municipal Act (Manitoba)
- Provide management recommendations where appropriate

The Municipality seeks a collaborative audit relationship that supports transparency, efficiency, and continuous improvement in financial reporting.

3. SCOPE OF WORK

3.1 Audit Standards & Responsibilities

Audits must be conducted in accordance with:

- Canadian Auditing Standards (CAS)
- Public Sector Accounting Standards (PSAB)
- Part 6, Division 5 of The Municipal Act (Manitoba)

The auditor will:

- Audit the Municipality’s general-purpose consolidated financial statements
- Prepare the Municipality’s consolidated financial statements based on the Municipality’s year-end financial data and records
- Consolidate all controlled entities and partnerships into the financial statements using information provided by those entities
- Ensure compliance with PSAB reporting requirements
- Convert Financial Plan accounting practices to PSAB-compliant financial statements where required

3.2 Deliverables

The audit engagement will include the preparation and delivery of:

- Independent Auditor’s Report
- Consolidated Financial Statements
- Management Letter (if applicable)
- Supplementary Letter pursuant to Section 190(2) of The Municipal Act
- All required provincial reporting, including funding program reporting (e.g., CCBF/fuel tax grants)

3.3 Presentation to Council

The auditor will:

- Present audited consolidated financial statements to the Committee of the Whole and/or Council
- Attend meetings (virtually or in person as requested)
- Respond to questions from Council and administration

3.4 Timeline Requirements

- **Fieldwork Completion:** May 15 annually
- **Draft Consolidated Financial Statements:** First week of June
- **Committee of the Whole:** Second Tuesday of June (typical)
- **Council Approval:** Third Tuesday of June (typical)

4. MUNICIPAL BACKGROUND

The Municipality has a December 31 year-end and requires PSAB-compliant consolidated financial statements to be prepared. It provides core municipal services, including utilities, and includes consolidated entities and partnerships.

4.1 Reference Materials

Proponents may review the following documents to better understand the Municipality’s financial position and reporting environment:

- 2024 Consolidated Financial Statements
- 2025 Financial Plan
- 2025 Financial Statements (as available)

These documents are available on the Municipality’s website under the Financial Reports drop down menu:

<https://carmandufferin.com/rmd-financial>

Proponents are responsible for reviewing available information and making any necessary inquiries prior to submitting a proposal. Additional information may be provided by the Municipality upon request, at the discretion of the Chief Administrative Officer and/or Chief Financial Officer.

4.2 Operational and Financial Information

The following information is provided to assist proponents in understanding the scope and complexity of the audit engagement:

- Population: 2,543
- The Municipality is governed by a seven-member Council.
- The municipal office is located at 12-2nd Ave SW in Carman, Manitoba.

2026 Budget (Financial Plan):

- General Operating: \$9,046,989.66
- Water Utility: \$1,227,065.64

Controlled Entities that are to be included in the annual consolidated financial statements are:

- Carman Community Health Centre Board,
- Boyne Regional Library,
- Pembina Valley Water Cooperative Inc.

Separate financial statements are received by the Municipality from these entities to assist in preparing the Municipality's annual consolidated financial statements.

Operations:

- Bi-weekly payroll processing
- 14 employees (including full-time, part-time, and seasonal staff)

Transaction Volumes and Accounts (approximate):

- Accounts Payable Transactions: approximately 1250 annually
- Tax Accounts: 2562
- Utility Accounts: 756

Banking and Reserves:

- One primary bank account
- Various reserve funds

Financial Systems:

The Municipality utilizes **Catalis ERP (MuniWare)** for General ledger, Taxation, Accounts payable and receivable, Payroll and Utility billing.

Administration:

- Chief Administrative Officer with approximately 18 years of municipal experience
- Chief Financial Officer with approximately 12 years of municipal experience

The Municipality maintains established financial reporting processes and internal controls.

5. PROPOSAL REQUIREMENTS

Proposals must include the following:

- Title Page
- Table of Contents
- Letter of Introduction (including confirmation under s.184(5) of The Municipal Act)
- Firm Profile
- Key Personnel
- Audit Approach
- Fees
- References
- Additional Information (optional)

5.1 Fees

Proponents must provide annual all-inclusive audit fees for the years 2026–2028 (inclusive of PST) with GST shown separately and a total annual cost identified. Proposals must also include a breakdown of estimated hours, out-of-pocket expenses, and applicable hourly rates for any additional services.

5.2 Changes in Audit Standards / Scope Adjustments

Fees must include all work required under applicable standards. Any additional fees must be identified in advance, clearly justified, and approved by Council prior to work being performed.

5.3 Fixed Fee Preference

Preference will be given to fixed annual pricing that includes anticipated changes in auditing standards. Proposals that clearly demonstrate pricing certainty and minimize variability will be preferred.

6. TERM OF ENGAGEMENT

Three (3) years (2026–2028), subject to annual Council approval, with potential extension at Council's discretion.

7. EVALUATION CRITERIA

- Municipal Experience
- Audit Approach
- Personnel
- Timeline
- Cost
- References

The Municipality is not obligated to accept the lowest bid and may request clarification.

7.1 Proposal Presentation (RFP Stage)

No mandatory in-person presentation required. The Municipality may request interviews if necessary.

8. GENERAL CONDITIONS

- The Municipality will not reimburse proposal preparation costs
- Proposals become the property of the Municipality
- Late submissions will not be accepted
- The Municipality reserves the right to reject any or all proposals

9. INQUIRIES

Sharla Murray, CLGM, CMMA, Chief Administrative Officer

Email: cao@rmofdufferin.com

or

Annette Middleton, CMMA, Chief Financial Officer

Email: cfo@rmofdufferin.com

Phone: 204-745-2301

SCHEDULE A – PRICING SUBMISSION FORM

Year	Base Audit Fee (incl. PST)	Estimated Hours	Out-of-Pocket Expenses	Additional Services	Subtotal	GST	Total Annual Cost
2026	\$		\$	\$	\$	\$	\$
2027	\$		\$	\$	\$	\$	\$
2028	\$		\$	\$	\$	\$	\$

Notes:

- Base Audit Fee must include all work required under CAS, PSAB, and *The Municipal Act*
- GST must be shown separately
- Additional services must be clearly described
- Estimated hours are for evaluation purposes only and do not alter the proposed fixed fee.

Hourly Rates for Additional Services:

- Partner: \$___
- Manager: \$___
- Senior: \$___
- Junior: \$___

Firm Name: _____

Authorized Signature: _____

Date: _____