



REQUEST FOR PROPOSAL (RFP)

For

**THE GOOD SAMARITAN SOCIETY and GOOD SAMARITAN CANADA and
GOOD SAMARITAN DELTA VIEW CARE CENTRE LTD. (Good Samaritan)**

For

External Audit Services

Locations: Alberta and British Columbia

RFP Number: P103-2021-053

RFP Closing Date: 31 January 2022

Time: 23:59:59 P.M. Mountain Standard Time (MST).

Proposal Submission:

Attention: Rick Hessels, Manager- Procurement & Contracts Management

Address: Purchasing@gss.org

Inquiries Contact:

Same as above

Email Address: Purchasing@gss.org

TABLE OF CONTENTS

1. BACKGROUND	3
2. INTENT	3
3. PROJECT DELIVERABLES/SCOPE OF WORK.....	4
4. ADDITIONAL REQUIREMENTS:.....	5
5. PROJECT MANAGEMENT	5
6. RFP KEY DATES.....	5
7. SUBMISSION REQUIREMENTS	6
8. CORPORATE PROFILE.....	7
9. PROJECT COMPREHENSION.....	8
10. PROPONENT'S TEAM	8
11. PROJECT EXPERIENCE AND PAST PERFORMANCE.....	9
12. PRICING.....	10
13. PROPOSAL EVALUATION.....	10
APPENDIX 'A' – PROPOSAL SHEET SUMMARY (TO BE SIGNED BY THE PROPONENT AND SUBMITTED WITH THE PROPOSAL).....	12
APPENDIX 'B' – PRO-FORMA CONTRACT TEMPLATE.....	15

1. BACKGROUND

- 1.1 Good Samaritan has 29 care homes across British Columbia and Alberta that provide specialized care services for the elderly, disabled and those in need or at risk. The Good Samaritan Society and Good Samaritan Canada are registered charities with CRA. Good Samaritan Delta View Care Centre Ltd. is a taxable Canadian corporation wholly owned by Good Samaritan Canada.
- 1.2 Good Samaritan's **Mission** is:
 - (a) To extend Christian hospitality through a continuum of care to those in need or at risk, regardless of race or religious belief.
- 1.3 **Our Vision** - To grow in strength, excellence and creativity in caring for others.
- 1.4 **Our Values** - Reflecting Christian hospitality, the values of the Good Samaritan are:
 - (a) **Healthy Relationships:** In a spirit of compassion, we work in supportive partnerships and open our hearts to others by affirming their goodness and potential.
 - (b) **Hospitable Environments:** We provide safe, comfortable communities inspiring involvement, where people experience a sense of caring, belonging and purpose.
 - (c) **Servant Leadership:** We lead through giving of ourselves in service to others, by acting with courage in a trustworthy and ethical manner.
- 1.5 Good Samaritan continuously builds on aspects of "safety, quality, integrity, open and honest communications" with all stakeholders and support the protection of environment, particularly as they relate to the communities we work in and the people that may be touched by our projects.
- 1.6 Additional information regarding Good Samaritan could be found at our website through the following link: <https://gss.org/>

2. INTENT

The Good Samaritan Society is issuing a Request for Proposal (RFP) from licensed public accounting firms to provide external audit services for a five (5) year term, with the possibility of extending by two additional one-year options. The term will begin with the annual audit for the fiscal year ending March 31, 2023. This is subject to the annual appointment of the auditor by The Good Samaritan Society's membership at the Annual General Meeting.

This RFP includes auditing the non-consolidated financial statements for the purposes of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position of each of the three Good Samaritan entities in accordance with either Canadian accounting standards for not-for-profit organizations (ASNPO) or accounting standards for private enterprises (ASPE).

This RFP is limited to external auditing services. Good Samaritan reserves the right, at its sole discretion, to use other firms for professional services including accounting, internal audit and tax.

3. PROJECT DELIVERABLES/SCOPE OF WORK

- 3.1 Prior to the commencement of an audit, the auditor will prepare an engagement letter addressed to the Chief Financial Officer (CFO) outlining and explaining the services to be performed, which should include an explanation of the audit scope, approach and test procedures to be performed,
- 3.2 The Auditor will prepare and present the audit plan to the Finance and Audit Committee of the Board of Directors in November/December of each year,
- 3.3 The Auditor will be required to examine the financial records, systems and controls of three separate legal entities: The Good Samaritan Society (A Lutheran Social Service Organization) and Good Samaritan Canada (A Lutheran Social Service Organization) and Good Samaritan Delta View Care Centre Ltd. in accordance with Canadian generally accepted auditing standards,
- 3.4 The Auditor will provide written audit reports with an audit opinion on the financial statements as prepared by management in accordance with Canadian accounting standards for not-for-profit organizations (ASNPO) and accounting standards for private enterprises (ASPE) for Good Samaritan Delta View Care Centre Ltd. The Auditors report should be suitable for printing within the financial statements and be addressed to the Directors of The Good Samaritan Society (A Lutheran Social Service Organization) and Good Samaritan Canada (A Lutheran Social Service Organization) and Good Samaritan Delta View Care Centre Ltd.,
- 3.5 The audits must be completed and the associated audit reports issued a minimum of one week prior to June 30th of each year,
- 3.6 The audit services are to be performed remotely,
- 3.7 The Auditor will provide management letter(s) addressed to the CFO identifying audit findings related to controls and procedures and providing recommendations for improvements,
- 3.8 The Auditor must complete and present a final year-end report to the Finance and Risk Management Committee of the Board of Directors once the audits of the financial statements of The Good Samaritan Society (A Lutheran Social Service Organization), Good Samaritan Canada (A Lutheran Social Service Organization) and Good Samaritan Delta View Care Centre Ltd. are substantially complete explaining the associated audit opinions and audit findings,
- 3.9 As per The Good Samaritan Society's bylaws, the Auditor will be required to attend the Annual General Meeting of The Good Samaritan Society (A Lutheran Social Service Organization) membership to present the audit report and audit opinion,

3.10 The Auditor must report on Financial Information other than financial statements as per Schedule A.,

3.11 The Auditor will review the information contained in The Good Samaritan Society's Annual Report prior to its release,

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

4. ADDITIONAL REQUIREMENTS:

4.1 Experience with providing audit services to not-for-profit organizations and registered charities of similar size, as well as organizations in the same or similar industries. To be more specific, there should also be demonstrated experience and expertise in the application of Canadian accounting standards for not-for-profit organizations.

4.2 A quote of estimated hours required to complete the audit services and corresponding rates (excluding tax). The quote shall include:

- Breakdown of hourly rates associated with any accounting services
- Listing of any additional fees and disbursements
- Notation of any additional services listed in the fee quote

4.3 A commitment to ensuring continuity of key audit team members

5. PROJECT MANAGEMENT

5.1 The successful Proponent(s) will be required to appoint a project leader who will interface with the Good Samaritan. This interface will be the formal and principal point of contact and communication between the successful proponent and the Good Samaritan.

6. RFP KEY DATES

Good Samaritan anticipates following the below procurement schedule:

Description	Anticipated Date
RFP Issue Date	20 December 2021
RFP Closing Date and Time	31 January 2022
Notification of Selection	28 February 2022
Project Commencement Date	1 April 2022

7. SUBMISSION REQUIREMENTS

- 7.1 Proponents are required to organize their Submission clearly and succinctly, to present the required information. Use the main headings and present the information substantially in the order provided.
- 7.2 Proposals must be submitted by email to Purchasing@gss.org. The Proponent is responsible for ensuring the Proposal is received before the RFP Closing Date and Time.
- 7.3 To maintain the integrity of the process, any Submission received after the RFP Closing Date and Time will be rejected. Good Samaritan assumes no responsibility for server availability or any other technical problem that may prevent a Submission from being received by Good Samaritan prior to the RFP Closing Date and Time.
- 7.4 The official time for receipt of Submissions will be as determined by Good Samaritan.
- 7.5 Proponents are advised to pay careful attention to the wordings used throughout the RFP, as failure to satisfy any term, condition or requirement may result in the rejection of the Proposal.
- 7.6 Proponents are responsible for examining the complete RFP document (including Addendum(s), if any), and shall fully inform themselves of all conditions which may affect their Submission and performance of the project deliverables.
- 7.7 The RFP Submission should be limited to no more than twenty (20) single-sided, 8½" x 11" pages or equivalent (e.g. 11" x 17" fold out sheets for charts, schedules, etc. count as 2 pages).
- 7.8 The page limit excludes a cover letter, table of contents and individual's resumes.
- 7.9 Proponents should use an easy to read font type and size, such as 11-point Calibri or 12 points Times New Roman.
- 7.10 Proponents may amend, and/or withdraw their Submission prior to the RFP Closing Date and Time by submitting a clear and detailed written notice of change to Good Samaritan.
- 7.11 Clarifications requested by Proponents must be in writing and made no later than three (3) Business Days prior to the RFP Closing Date and Time. The reply, if any, may be provided directly to the enquirer or sent to all Proponents of record, in the form of an addendum (if required).

- 7.12 Good Samaritan may in its sole discretion, extend the RFP Closing Date and Time, or amend, suspend, postpone or cancel the RFP, wholly or partially, at any time before or after the RFP Closing Date and Time, without incurring liability whatsoever to any interested party, Proponent, Team Discipline, Key Individuals or other persons.
- 7.13 All Proposals become irrevocable after the RFP Closing Date and Time. Submitted Proposals shall be final and binding on the Proponent for sixty (60) days from the RFP's Closing Date and Time and may not be altered by subsequent offerings, discussions, or commitments unless the Proponent is asked to do so by Good Samaritan.
- 7.14 The Proponent is responsible for all costs associated with preparing and submitting its Proposal to Good Samaritan under this RFP.
- 7.15 No verbal agreement or conversation made or had at any time with any officer, employee, contractor, agent or consultant of Good Samaritan, nor any oral representation by any such officer, employee, contractor, agent or consultant, shall add to, detract from, affect or modify the terms of the RFP or the Contract, or be relied upon in any way whatsoever, unless specifically incorporated in a written addendum to the RFP and issued by Good Samaritan.

8. CORPORATE PROFILE

The Proposal must include the following:

REQUIREMENTS	PROPONENTS RESPONSE
.1 The legal name of the Proponent with organizational chart;	
.2 Proponent's contact for all questions and clarifications arising from the Proposal. The contact information should include the person's title, address including email, telephone and facsimile number; and	
.3 Provide details of any subcontracting arrangements proposed by the Proponent, including subcontractor's legal name and address.	

9. PROJECT COMPREHENSION

REQUIREMENTS	PROPONENTS RESPONSE
.1 Audit coverage and approach including Client Service, Audit Methodology, Sampling Techniques, Analytical Procedures, Use of Computer assisted Auditing tools, etc.	
.2 Ability to conduct the audits remotely along with a description of the tools used to support this	
.3 Work Plan and completion timelines with realistic time allotted and estimated number of hours for staff assigned	
.4 Provide details of the Proponents assumptions with respect to this RFP	

10. PROPONENT'S TEAM

REQUIREMENT	PROPONENTS RESPONSE
.1 Demonstrate that the Proponent has the capacity to manage and provide all the required project deliverables, within the required project timeline. Capacity includes having sufficient qualified staff, resources subcontractors, and expertise;	
.2 Team members resume and certificates to be included with Proponent's Submission or provided within 48 hours of receiving the Good Samaritan's request;	

<p>.3 Provide details of the Team Members Proponent is proposing to use for the project indicating formal and informal reporting lines of communication. The assembled Team at a minimum must include a Professional Accountant and include copies of degrees, certificates, etc.</p>	
<p>.4 Identify for each proposed Team Member:</p> <ul style="list-style-type: none"> (a) Name and title. (b) Their role for the project (e.g. team lead, technical expert, etc.) (c) Their proposed extent of participation, their duties and responsibilities, including the percentage of their overall work time at various phases of the project. (d) All required information under this item should be provided for all sub-contractors and team members that Proponent is proposing to use for project. 	

11. PROJECT EXPERIENCE AND PAST PERFORMANCE

<p>REQUIREMENTS</p>	<p>PROPONENTS RESPONSE</p>
<p>.1 Demonstrate experience with performing previous projects of this scale and size, similar to this project, by providing summaries of three (3) reference projects, completed within the last five (5) years. For each referenced project, provide the:</p> <ul style="list-style-type: none"> (a) Title and brief description of project (b) Project value (c) Project location (d) Client for which the project was performed 	

<p>(e) Client contact details that have working knowledge of the project's quality, budget and schedule, including the names and phone numbers of references. By submitting those references, the Proponent authorizes GSS to contact these references on behalf of this project.</p> <p>(f) Reference projects may include previous similar jobs performed for the Good Samaritan.</p>	
<p>.2 Identify any special needs, risks or considerations that Good Samaritan may not have identified and suggest approaches for addressing them.</p>	

12. PRICING

- 12.1 The Proponent shall propose the sum of their project contribution in **Proposal Sheet Summary**, attached. In the event of inconsistency between the words and the amount, the words shall prevail. The breakdown of the pricing and additional hourly rates are to be detailed in Appendix A.
- 12.2 The completed **Proposal Sheet Summary** must be signed by the authorized representative of the Proponent, and submitted with the Proposal.
- 12.3 The Proponent, its personnel and providers are not Good Samaritan employees, therefore, they are responsible for their own personal income tax, Canada Pension Plan (CPP), Employment Insurance (EI), disability insurance and any other payroll burdens, or deductions required to be deducted by law.
- 12.4 The Proposal rates shall be firm for the duration of the Contract term, and shall be unaffected by fluctuations in foreign exchange.

13. PROPOSAL EVALUATION

The Evaluation Committee will use the following evaluation criteria to rate Proposals. The ratings are confidential, and no totals or scores of the ratings will be released to any party, outside Good Samaritan and the Evaluation Committee, strictly on a need to know basis.

EVALUATION CRITERIA		
(a)	Corporate Profile	10%
(b)	RFP Comprehension	30%
(c)	Project Experience and Past Performance	30%
(d)	Pricing	30%
	TOTAL:	100%

APPENDIX 'A' – PROPOSAL SHEET SUMMARY
(To be signed by the Proponent and submitted with the Proposal)

1. **FROM (Proponent):**

(Proponent Legal Name)

(Proponent Operating Name)

(Mailing Address)

(City, Province, Postal Code)

(Email Address)

(Telephone)

2. **TO: ATTENTION:** Rick Hessels
Email: Purchasing@gss.org
RE: REQUEST FOR PROPOSAL (RFP)

for

Project Location: Good Samaritan Head Office

for

Project Name: External Audit Services

3. By submitting this Proposal, I/We agree to be bound by the terms and conditions of the RFP and declare that I/We:

- (a) examined and read the RFP document for the above noted project;
- (b) understands the RFP documents, including the terms and conditions;
- (c) confirm receipt of all addenda issued for the RFP, if any;

- (d) considered those addenda in the preparation of this Proposal;
- (e) declare that no person, firm or corporation other than the undersigned has any interest in this Proposal or in the proposed Contract for which this Proposal is made;
- (f) have noted no discrepancies, errors or omissions in the RFP except those previously brought in writing to the attention of Good Samaritan and which have been clarified by an addenda, if any;
- (g) am/are competent to undertake and complete the project deliverables;
- (h) have relied upon our own examination of the project deliverables, and have informed ourselves fully as to all conditions, contingencies, risks and circumstances, local or otherwise, which might influence or affect the performance or the cost of the project;
- (i) in good faith, agree to work towards executing a formal agreement with Good Samaritan for the project if selected as the successful Proponent under this RFP.
- (j) agrees to carry out the Services in accordance with the pro forma Contract issued with the RFP Documents,
- (k) for the total price of:

\$

(amount in numbers)

(amount in Words)

Which amount(s) include taxes as separate line item(s) on this Submission.

I/We agree:

- (a) Reimbursable expenses will be paid in accordance with the terms of the Contract.
- (b) to execute a formal agreement with Good Samaritan for the performance of the Services and for the above stated compensation if selected as the successful Proponent.

Submitted this _____ day of _____, 2020.

Signed: _____

(Name and Title of the Proponent's authorized individual)

APPENDIX 'B' – PRO-FORMA CONTRACT TEMPLATE

SCHEDULE- 'A'- REPORTING REQUIREMENTS

Statement	Facility/Program	Report Required
Statement of operations, statement of changes in replacement reserve fund history and summary of mortgages for BC Housing	Six Assisted Living Programs in British Columbia	Audit
Statement of revenue and expenses for applicable Regional Health Authority	One Residential Care Facility in British Columbia	Audit
Long term care and supportive living facility reporting in FIRMS for Alberta Health Services	Seventeen Long Term Care and Supportive living Facilities in Alberta	Audit
Schedule of client trust accounts for applicable Regional Health Authority	One Continuing Care Facility in British Columbia	Audit
Statements of revenue, operating costs and reserves for tenants of Life Lease program	Two Life Lease programs	Review
Combined Financial Statements	The Good Samaritan Society, Good Samaritan Canada and Good Samaritan Delta View Care Centre Ltd.	Notice to Reader
Local Authorities Pension Plan for Alberta Pension Services Corporation	One Auxiliary Hospital in Edmonton	Compliance