



**BOARD OF EDUCATION**

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**BUDGET ADVISORY COMMITTEE MEETING**

**November 26, 2018  
4:30 p.m.  
District Education Office**

**AGENDA**

1. Call to Order
2. Election of Chair
3. Approval of the Agenda
4. Approval of Minutes – May 7, 2018 Attached
5. Mandate Attached
6. Meeting Dates Attached
7. Preliminary Budget – 2018/2019 Presentation
8. WorkSafe rates
9. Audit Tendor information
10. Questions

Adjournment

**Next Meeting:                    January 14, 2019  
   4:30 p.m.  
   District Education Office - Hope**

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**BOARD OF EDUCATION  
SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)**

**DRAFT MINUTES OF THE BUDGET ADVISORY  
COMMITTEE MEETING  
May 7, 2018**

**PRESENT:**

**Board - Committee Members:**

Tom Hendrickson	Chair
Heather Stewin	Trustee

**Representatives:**

Shannon Perna	Teacher	FCTA
Amy Smith	President	FCTA
Sequel Adamson	Student	
Darlene Smith	Payroll	CMAWBC

**Staff:**

Karen Nelson	Superintendent
Natalie Lowe	Secretary-Treasurer
Kevin Bird	Assistant Superintendent

**Recording Secretary:**

Ashley Limb	Accounting/Data/Human Resources
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**Regrets:**

Cindy Ferguson	Trustee	
Bruce Becker	Principal	FCPVPA
Wayne Bobb	Representative	AEC
Wendy Clark	Parent	DPAC
Karl Koslowsky	Vice Principal	DISTRICT
Brad Bourel	Maintenance	CMAWBC
Cathy Speth	Representative	AEC

**1. Call to Order**

The Secretary-Treasurer called the meeting to order at 4:31 p.m. in the District Education Office in Hope, B.C.

**2. Approval of Agenda**

**STEWIN/PERNA**

THAT the Agenda be approved as presented.

**Carried**

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**3. Approval of Minutes – April 9, 2018**

**SMITH/ADAMSON**

THAT the Minutes of the Budget Advisory Committee meeting held on April 9, 2018 be approved.

**Carried**

**4. Annual Draft Budget**

The Secretary-Treasurer reviewed the Annual Draft Budget that will need to be approved by the Board by June 30, 2018.

The Secretary-Treasurer explained the overall revenue and expenses of the annual budget which includes operating, special purpose funds and capital funds.

Projected revenue is very similar to last year. The grant revenue is slightly higher due to an increase in the per student amount in both unique student needs and in terms of regular grants. The Ministry have added in inflationary factors in student amounts.

The Secretary-Treasurer indicated that the Local Education Agreement revenue from the First Nations bands are fairly similar to last year but will change slightly depending on the final on-reserve student enrolment. Miscellaneous revenue is made up of small grants and small equipment sales. There is some money that comes in for rentals and leases which include our lease with the University of Fraser Valley – which is put back into dual credit course programming – as well as rentals such a Harrison Hot Springs Preschool & Daycare Centre.

The Secretary-Treasurer reviewed a breakdown of the operating expenses by object, such as staff category salaries, as well as employee benefits cost and the supplies budget. The committee reviewed the breakdown of various programs, benefits and services.

The Ministry of Education has an expectation that the budget be broken down to account for the funding received in special purpose funds to ensure these are funds are being spent on associated programming.

**5. BCASBO Submission – Funding Review Panel**

BCASBO did an excellent job summarizing the concerns and what needs to be considered in the BC K-12 Funding Model Review. The following are their brief recommendations:

- Retain the core per pupil funding;
- Retain autonomy for Boards of Education to effectively utilize available resources for student needs;
- Ensure funding allocations provide equitable access to education services through the province;
- Establish base per-school and/or per-district funding amounts for special education to ensure district have capacity for basic level of services;
- Establish funding for students with special needs on educational needs rather than utilizing categories;

- Retain the target for aboriginal education funding;
- Establish a policy to recognize pressures on districts for costs of collective agreements, tax burdens, benefit premium rates, etc.;

More recommendations were provided in the handout which the committee discussed.

**6. Employee Benefits Buying Group**

The BCPSEA Employee Benefits Buying Group Program circulated a booklet regarding rates and changes which included increases in extended health costs. There were improvements made to the teacher plan increasing the premiums for that particular group.

**7. Audit Committee**

The Auditor General came out with a report last year regarding the advisability of having an audit committee for School Districts. Fraser-Cascade is not a large enough district to have a stand-alone internal audit committee. The external auditor does the audited financial statements and presents to the Board of Education.

Some of the roles and responsibilities of an audit committee could be done by the Budget Advisory Committee and it is important to understand the role of the committee. The committee could be an avenue for oversight looking at financial reporting, accounting policies, and the appointment of the auditor.

Discussion surrounded the external auditor going out to tender but there was consensus that there are no concerns with information fatigue. It was recommended to have the auditor come to the next meeting and explain the process as well as the audited financial statements.

There would need to be a change in the policy for roles and responsibilities of the Budget Advisory Committee to have audit committee responsibilities added.

**8. Staffing**

The Secretary-Treasurer noted that 15 Special Education Assistants received layoff notices. The majority of these employees were hired mid-year and it is expected that their hours will be added back in the fall, with the location potentially changing.

There were no layoffs to teaching staff.

**Adjournment**

**PERNA/STEWIN**

THAT the meeting be adjourned at 5:40p.m.

**Carried**

**Notice of Next Meeting:**

Fall 2018

4:30 p.m.

District Education Office

***SCHOOL DISTRICT NO. 78 (FRASER-CASCADE)***

**BUDGET ADVISORY COMMITTEE**

**Purpose:**

The purpose of this Committee is to review the detailed budget and make recommendations to the Board. This Committee will review the draft budget information, funding information, requests from stakeholder groups and provide recommendations to the Board. The Board may annually invite stakeholders to a meeting, which would allow for a session to review Budget information and a session for presentations from the various stakeholder groups. The Committee will also meet during both the preliminary and final budget process.

**Representation:**

The Committee shall consist of three Trustees appointed in December of each year by the Chairperson of the Board. The Budget Advisory Committee shall also be comprised of the Superintendent of Schools, the Assistant Superintendent, the Secretary-Treasurer, two Principals or Vice-Principals, two members of the Fraser-Cascade Teachers' Association, two members of the CMAWBC Local 2423, two representatives from Parent Advisory Councils, two representatives from the Aboriginal Education Advisory Committee, and one secondary school student. The role of the Superintendent and the Secretary-Treasurer on this committee will be to provide the technical information required to allow the committee to make recommendations to the Board.

**Voting rights on the Committee:**

Each member of the Committee has voting rights on the Committee.

**Selection of Chair:**

At the first regular committee meeting in the new year, the committee shall elect one of the trustees to serve as chairperson for the committee.



## **BUDGET ADVISORY COMMITTEE**

### **MEETING DATES**

**2018-2019**

District Education Office

<b>November 26, 2018</b>	<b>4:30 p.m.</b>
<b>January 14, 2019</b>	<b>4:30 p.m.</b>
<b>April 8, 2019</b>	<b>4:30 p.m.</b>
<b>May 13, 2019</b>	<b>4:30 p.m.</b>

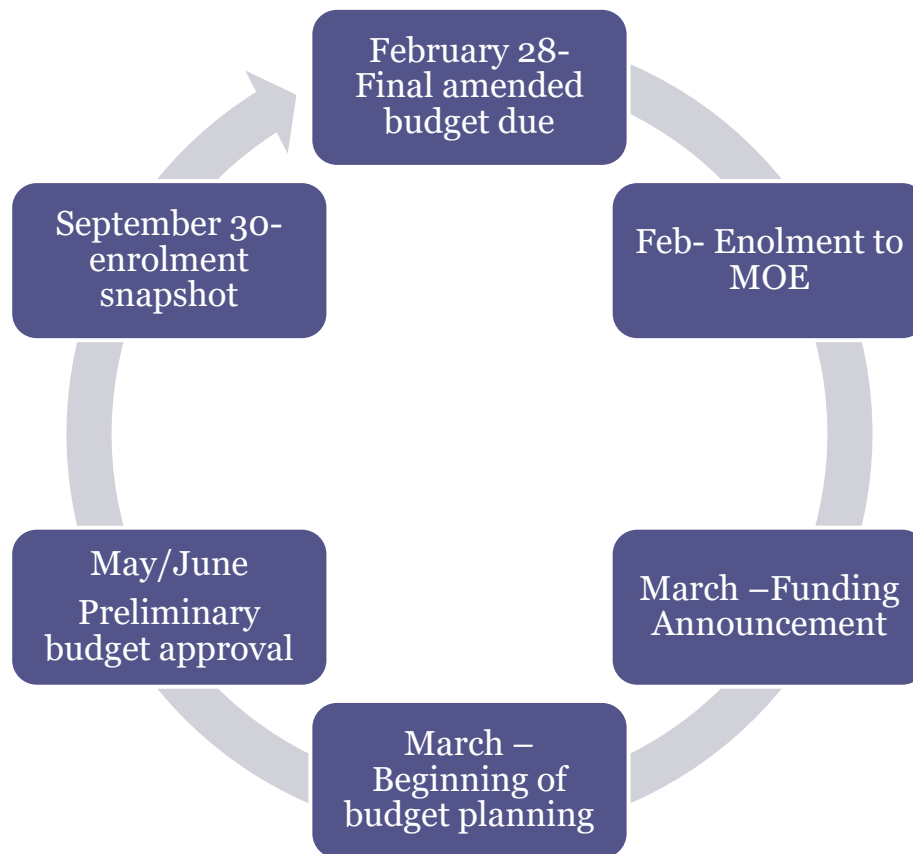
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# Final Budget 2018 2019



S.D.# 78 (Fraser Cascade)

# Budget 2018 2019



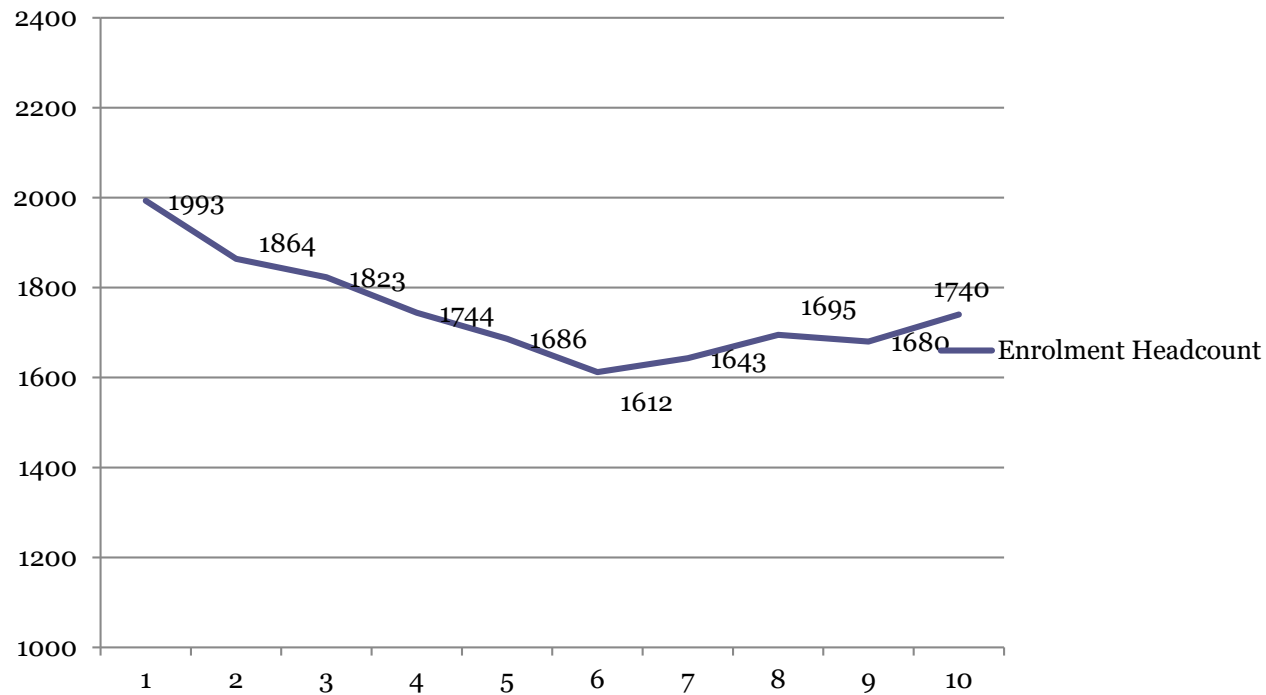


# Budget 2018 2019

School Name	Total FTE				
	18/19	17/18	16/17	15/16	14/15
Hope Secondary	372.437	377	357.00	335.37	317.63
Boston Bar Elem-Secondary	56	52	50.50	59.25	51.75
Coquihalla Elementary	363	369	377.00	355.00	350.00
Harrison Hot Springs Elementary	101	101	104.00	93.00	98.00
Agassiz Elem-Secondary	328	308	307.13	317.00	300.75
Kent Elementary	293	293	298.00	274.00	264.00
Silver Creek Elementary	148	117	120.00	141.00	113.00
Two Rivers Education Centre	50	53	56.00	56.13	68.75
Agassiz Centre for Education	16	13	17.00	16.50	27.13
	1727.435	1683	1686.63	1647.25	1591.00
QaLaTKu7eM	11				
Continuing Ed	2.125	3	2.65	0.00	0.00
	1740.56	1686.00	1689.28	1647.25	1591.00

# Budget 2018 2019

## Enrolment Headcount



# Budget 2018 2019

- In 2017 Budget the MOE allocation for the next three years is \$740M which includes additional funding for enrolment, rural education, student transportation, compensation costs and to address the MOA with the BCTF
- The MOA provided \$50M to be added to district funding in January 2017. this amount increased to \$100 M for the 2017/2018 year in addition to \$80M LIF for teachers for \$180M in funding (150M for teacher compensation and 30M for overhead and operating)
- The LIF funding will remain in place as well for support staff at \$20M
- Govt. gave out notional allocations for the amount they anticipate we will need to implement our former CA language. Our portion last year \$1,408,395. After our submission based upon our local language **we are expecting to receive \$165,000 more** to meet our class size and composition issues.
- The district will be responsible for tracking the costs and if all the funds are not spent, they will be recovered.

# Budget 2018 2019

- The district is responsible for on-going reporting of district ratios, teacher staffing and class size a composition to the union and government.
- Remedy reporting is also required. We pay out the remedy as we go and continually monitor how much we owe.
- Overhead reporting is required which includes additional staff time required, extra supplies and equipment needed, other support staff required such as custodial time, pro-d costs etc.
- The district needed to take up previously unused classroom space to accommodate the new classes and blocks required to meet the language. We have continued to use our portables and new classroom space to meet our smaller class sizes

# Budget 2018 2019

- Government continues to provide the education plan supplement – this year amounting to approx. \$33,000
- The funds are to realize the objectives outlined in the Ed Plan and continue to support educational transformation.
- Money can be used for
  - Collaboration time
  - Presentations of Key elements of education change
  - Local assessment and reporting practices
  - Piloting innovative time tabling and learning opportunities
  - Methods of collecting and sharing evidence of student learning

# Budget 2018 2019

Funding increases for k-12 (in millions)	2017/18	2018/19	2019/20
Prelim estimate enrolment growth	76	76	76
Annualized cost of BCTF agreement	120	100	100
Increased funding for transportation	15	15	15
Rural education enhancement funding	3	3	3
Relief of various district cost pressures	28	32	34
Second Economic stability dividend salary inc.	14	15	15
<b>TOTAL</b>	<b>256</b>	<b>241</b>	<b>243</b>
<b>GRAND</b>			<b>740</b>

# Budget 2018 2019

**Table 1.8 Expense by Ministry, Program and Agency**

(\$ millions)	Updated Forecast 2016/17 <sup>1</sup>	Budget Estimate 2017/18	Plan 2018/19	Plan 2019/20
<b>Service delivery agency expense:</b>				
School districts .....	6,048	6,248	6,315	6,358
Universities .....	4,461	4,619	4,771	4,885
Colleges and institutes .....	1,215	1,224	1,245	1,250
Health authorities and hospital societies .....	14,161	14,352	14,707	15,086
Other service delivery agencies .....	4,459	4,281	4,408	4,527
<b>Total service delivery agency expense .....</b>	<b>30,344</b>	<b>30,724</b>	<b>31,446</b>	<b>32,106</b>
<b>Total expense .....</b>	<b>49,082</b>	<b>50,193</b>	<b>50,702</b>	<b>51,572</b>

# Budget 2018 2019

- Our Annual Facility Grant is divided into operating-\$107,268-9,131(CAMS)=\$98,137
- Capital -\$420,020 (L/Y-\$495,330)
- This is \$93,000 less than the year before last
- Typically we spend more than we receive to maintain our facilities, using money set aside in local capital. Last year we spent an additional \$500,000 in upgrades/improvements



# Budget 2018 2019

## Revenue Comparison

	2018-2019 Final	2017-2018 Prelim Budget	2017-18 Budget Variance
Operating Grant MOE	\$20,165,169	\$19,107,002	1,058,167
Other MOE Grants			
Pay Equity	229,516	229,516	-
Community Link Funding	347,788	345,619	2,169
Admin Savings Grant	0	96,520	- 96,520
Literacy Grant			-
French Grants	10,382	10,382	-
Strong Start	96,000	96,000	-
Learning Improvement Fund	75,787	77,136	- 1,349
Ready Set Learn	12,250	12,250	-
Classroom Enhancement Fund	1,408,998	1,608,459	- 199,461
Other Grants	184,576	184,576	
	<u>22,530,466</u>	<u>21,767,460</u>	<u>763,006</u>
Other Income			
Local Education Agreements		-	-
Internation Student fees	24,000	24,000	-
Miscellaneous	<u>15,000</u>	<u>15,000</u>	-
	<u>39,000</u>	<u>39,000</u>	-
Rentals and Leases			
	<u>50,000</u>	<u>50,000</u>	-
Investment Income			
	<u>120,000</u>	<u>150,000</u>	<u>-30,000</u>
Surplus/(Deficit) Carryforward			
	<u>1,860,904</u>	<u>\$1,845,362</u>	<u>15,542</u>
	<u>\$24,600,370</u>	<u>23,851,822</u>	<u>748,548</u>

# Budget 2018 2019

- Increases in Rates

- Per pupil up from 7301 to 7423 =122/FTE
  - Level 1 up from 38140 to 38800 =660/FTE
  - Level 2 up from 19070 to 19400 =330/FTE
  - Level 3 up from 9610 to 9800 =190/FTE
  - ELL up from 1395 to 1420 =25/FTE
  - AB ed up from 1210 to 1230 =20/FTE
  - Adult up from 4618 to 4696 =78/FTE
- 
- This is to accommodate the increases in salaries and benefits we have experienced over the last two years. My budget file has been adjusted accordingly

# Budget 2018 2019

- Our average teacher salary has been as follows:
  - 2015/16 72,747
  - 2016/17 73,657
  - 2017/18 74,360 plus benefits=91,127
  - 2018/19 75,214 plus benefits =91,761
- We are using \$75,600(\$74,800 L/Y) as our average for budgeting
- Teacher costs will be approximately \$85,000 higher this budget

# Budget 2018 2019

The new funding formula will be announced for next year we are told

There will be winners and losers but I believe there will be bridge funding provided

Our student population is trending up and as a result we will not be in funding protection and will be adding staff not eliminating

We are continuing to notice an increase in students with special needs coming to our district and this raises challenges in terms of appropriately trained staffing, infrastructure and resources

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# Budget 2018 2019

- Learning Improvement fund
  - \$75,787 for support staff
  - This amount will assist in funding approx. 1.5 SEA's
- Legal cost levy now known for shared services taken off of our funding before it comes to us. The total cost is \$1.6 M

# Budget 2018 2019

- Cost Pressures:

- Part time Trades Coordinator \$ 63,000
- MyEd BC implementation \$ 10,000
- Block release for Mountain School \$ 12,000
- Innovative Practices funding \$ 30,000
- Additional staffing for special education \$100,000+ (addresses students coming in after Sept 30 and for high needs students that do not generate additional funding)

▫ Total \$ 215,000

- The innovative practices funding will come from the BC ed plan funds which now have to be reported on

# Budget 2017 2018

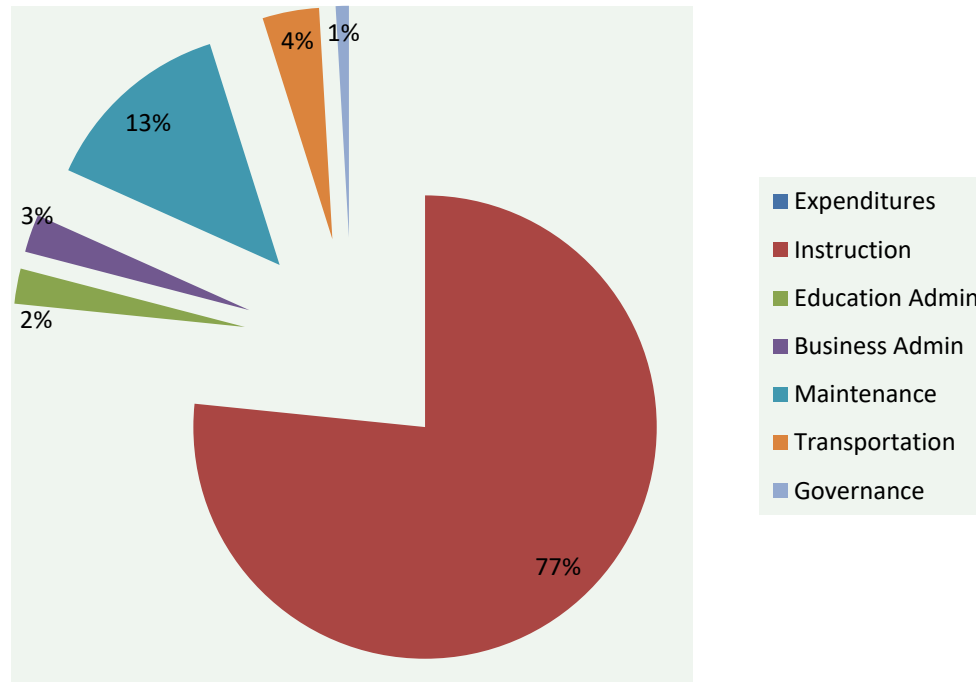
## Fraser-Cascade SD 78 2017-18 Preliminary Budget

Budget Center Name	Tier	Revenues	Expenditures
A.C.E.	2	\$218,198	\$218,198
Aboriginal Education	2	\$1,062,300	\$1,062,300
Agassiz Elementary Secondary	2	\$2,491,701	\$2,491,701
Boston Bar Elementary Secondary	2	\$766,564	\$766,564
Business Administration	2	\$501,869	\$501,869
Classroom Enhancement Fund	2	\$981,615	\$981,615
Coquihalla Elementary	2	\$2,970,309	\$2,970,309
District Instruction	2	\$1,694,307	\$1,694,307
Educational Administration	2	\$464,344	\$464,344
Governance	2	\$173,775	\$173,775
Grounds	2	\$70,121	\$70,121
Harrison Hot Springs Elementary	2	\$822,539	\$822,539
Hope Secondary	2	\$2,759,500	\$2,759,500
Kent Elementary	2	\$2,344,873	\$2,344,873
Maintenance	2	\$2,544,530	\$2,544,530
Silver Creek Elementary	2	\$958,155	\$958,155
Special Education	2	\$363,197	\$363,197
Transportation	2	\$748,576	\$748,576
TREC	2	\$474,144	\$474,144

## 2018 -2019 Prelim -users

Budget Center Name	Tier	Revenues	Expenditures
A.C.E.	2	\$224,653	\$224,653
Aboriginal Education	2	\$1,188,655	\$1,188,655
Agassiz Elementary Secondary	2	\$2,791,882	\$2,791,882
Boston Bar Elementary Secondary	2	\$868,432	\$868,432
Business Administration	2	\$518,589	\$518,589
Coquihalla Elementary	2	\$3,269,438	\$3,269,438
District Instruction	2	\$1,813,842	\$1,813,842
Educational Administration	2	\$482,840	\$482,840
Governance	2	\$221,225	\$221,225
Grounds	2	\$70,824	\$70,824
Harrison Hot Springs Elementary	2	\$814,674	\$814,674
Hope Secondary	2	\$3,388,720	\$3,388,720
Kent Elementary	2	\$2,588,782	\$2,588,782
Maintenance	2	\$2,737,294	\$2,737,294
Silver Creek Elementary	2	\$1,285,360	\$1,285,360
Special Education	2	\$430,657	\$430,657
Trades and Technology dual credit	2	\$216,415	\$216,415
Transportation	2	\$759,543	\$759,543
TREC	2	\$486,696	\$486,696

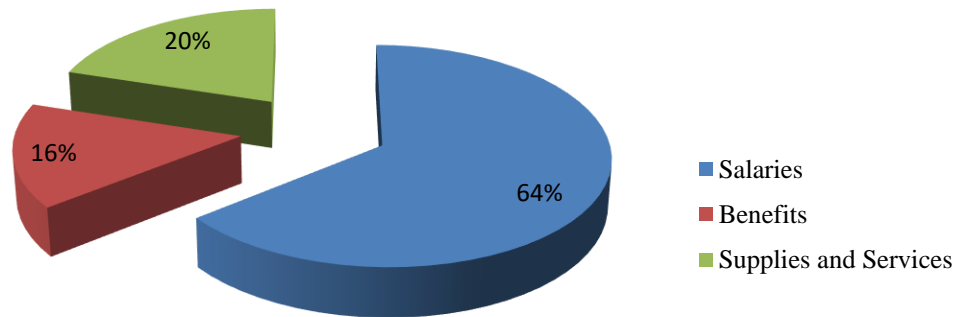
# Budget 2018 2019





# Budget 2018 2019

- Breakdown of Budget



# Budget 2018 2019

- Budget Recap
  - Technology demands:
    - We have maintained our technology evergreen plan. Every second year a school receives funding for upgrades. A total of \$70,000 per year is set aside.
    - We are supporting the shops programs by ensuring they have appropriate ventilation and providing some funding for equipment and staff
    - Maker days provided by our Tech coordinator is bringing more attention to this area as well

# Budget 2018 2019

- The District continues to be conservative in budget approach to try to ensure that the impacts of the changes in funding and costs do not mean any major cuts.
- We are continuing to work on teacher collaboration and other initiatives to assist in implementing the new curriculum. The BC Ed plan money of \$33,235 (L/Y\$33,680) is being used to support Pro-D and collaboration time at the schools as well as provide fine arts and shop time at Boston Bar

# Budget 2018 2019

- Reserve/Contingency/Surplus
  - We have approximately \$3.5 M unrestricted surplus
  - The District is tapping into the unrestricted surplus to balance the budget
  - We anticipate getting slightly more funding for CEF which will reduce the total impact on or budget surplus use.
  - Aboriginal Ed is also looking at using some of their surplus in a judicious manner. They too want to keep a healthy contingency to ensure they are able to maintain all of the support workers currently employed. At June 30 the AEC had \$443,295 to carry forward.

# Budget 2018 2019. reserve info

	June 30,2018	June 30,2017
Internally restricted	\$ 1,108,846	1,478,691
Unrestricted	3,496,645	\$3,631,946
To local capital		
Operating fund balance	4,605,491	5,110,637
<b>Restricted</b>		
Schools	571,775	685,240
Ab Ed,	443,295	450,637
Outdoor education academy	5,287	12,814
Trailer purchase		70,000
Foods room upgrade		70,000
Modular unit	50,000	
Trustee Prod	28,489	30,000
Innovative Practices/ Tech plan	10,000	30,000
Small Bus		130,000
	\$ 1,108,846	\$ 1,478,691

# Budget 2018 2019

- The District has implemented the custodial adjustments based on work done through the shared services initiative.
- The District will be working to try to leverage some of our funding to support building a new school
- The District would like to continue to offer new and flexible programs particularly in the trades area
- The District has continued to maintain the low administration overhead to keep the focus on the classroom needs.

# Budget 2018 2019

- A few years ago we were given \$25,000 to begin our wellness initiatives or wait until the pilot is done and implement their recommendations. This money has been earmarked in our special purposes funds which our Asst Superintendent is accessing to put a program into place.
- Work is also being done in maintenance and transportation to try to streamline work and find bulk purchasing savings through shared services work. We are now able to provide for our snow clearing needs in house which will help ensure a safe environment in the event of a snowfall.

# Budget 2018 2019

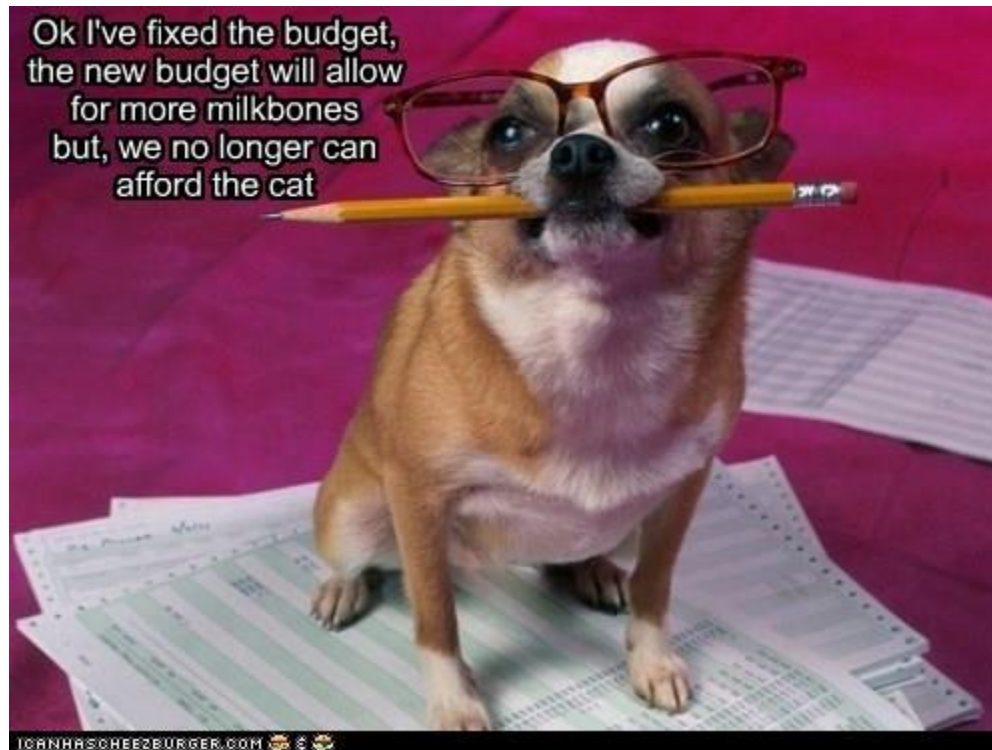
- Class size and composition
  - The District has worked with staff and the union to ensure we are meeting the reinstated class size language.
  - Remedies for classes that don't meet the language have been calculated and the report submitted to MOE to prove how we will be using the funding we submitted for.
  - We are finding that we have a very vulnerable population so the additional staff is helpful



# Budget 2018 2019

- On the Horizon
  - review of our funding formula – quantum to remain the same
  - Surplus policy out for input
  - Continue to work with SD 48 to provide education for our new school on first nations land. We are currently mainly the funding conduit
  - Appointment of new auditor
  - Provision of audit information at budget committee
  - Provincial and local bargaining which will have an undetermined impact at this time
  - The new tripartite agreement may mean more reporting to receive full funding for our LEA students

# Budget 2018 2019



## **WorkSafeBC 2019 Rates**

The 2019 WorkSafeBC net rates for each organization have just been released. We are reviewing your organization's assessment and will be communicating with you shortly on your net rate assessment. Public School Districts (CU #765008) base rate for 2019 was announced in August and is set at \$0.81, up from \$0.69 in 2018, so expect to see a jump in your net rate.



**REQUEST FOR PROPOSALS**

**FOR THE AUDIT OF**

**SCHOOL DISTRICT #78**

**(FRASER CASCADE)**

ISSUE DATE: **NOVEMBER 2018**

**DELIVERY OF PROPOSALS:**

Electronic or hardcopy

School District 78 (Fraser Cascade)  
650 Kawkawa Lake Road  
Hope BC V0X 1L4  
Attention: Natalie Lowe, Secretary-Treasurer

**CLOSING DATE AND TIME:**

4.00 pm On Friday January 25, 2019 Pacific Time

**CONTACT PERSON:**

Natalie Lowe, email: [natalie.lowe@sd78.bc.ca](mailto:natalie.lowe@sd78.bc.ca)

## **BACKGROUND ..... 1**

1. Purpose of the Request for Proposals .....	1
2. Period of Service Agreement.....	1
2.1. Type and Scope of Audit .....	1
2.2. Timing of the Auditor's Reports.....	1
2.3. Other Reporting Requirements .....	2
2.4. Key Audit Dates.....	3
2.5. Management Letter .....	3
3. Determination and Payment of Fees .....	4
4. Information about School District 78 (Fraser Cascade) .....	4
4.1. Description.....	4
4.2. Key Information Systems .....	5
4.3. Audit Responsibility .....	5
4.4. Work Done by School District 78 (Fraser Cascade) Staff.....	5
4.5. Budget/Audit Committee.....	5

## **REQUEST FOR PROPOSALS ADMINISTRATION..... 6**

5. Definitions.....	6
5.1. Enquiries .....	6
5.2. Closing Date and Time .....	6
5.3. Late Proposals.....	7
5.4. Irrevocability of Proposal .....	7
5.5. Changes to Proposal.....	7
5.6. Acceptance of Proposal.....	8
5.7. Liability for Errors .....	8
5.8. Modification of Terms .....	8
5.9. Ownership of Proposals .....	8
5.10. Confidentiality of Information.....	8
5.11. Unsuccessful Proposals.....	8
5.12. Timetable .....	8
5.13. Basis for Selection .....	9

## **APPENDICES**

- A. Proposal Transmittal Form
- B. Audit Team Composition and Budgeted Audit Hours
- C. Draft Service Agreement

## **BACKGROUND**

### **1. Purpose of the Request for Proposals**

This Request for Proposals (RFP) invites audit firms to submit proposals for the performance of audit services and the District's Annual Charity Return with respect to the financial statements of School District 78 (Fraser Cascade).

### **2. Period of Service Agreement**

The selected Proponent will perform the audit services as described above for one year, commencing with the June 30, 2019 reporting year. The School District 78 (Fraser Cascade) will retain the option to extend the Service Agreement for up to four additional years, in one-year increments, provided both parties agree to the renewal. The fiscal year of the School District 78 (Fraser Cascade) is July 1<sup>st</sup> to June 30<sup>th</sup>.

#### **2.1. Type and Scope of Audit**

The audit of the Financial Statements of School District 78 (Fraser Cascade) (the financial audit) must be conducted in accordance with Canadian Auditing Standards (CAS).

The audit report should express an opinion as to whether the financial statements are prepared, in all material respects, in accordance with section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia. Note that because this accounting framework is not in accordance with GAAP, there are additional reporting requirements to the Office of the Auditor General as described in section 2.3.2.

A separate price or it can be included in overall costing of the work for preparation of the Annual Charity Return, is requested.

#### **2.2. Timing of the Auditor's Reports**

The Auditor will:

1. provide the financial statement auditor's report, addressed to School District 78 (Fraser Cascade) and the Minister of Education<sup>1</sup>, having format and content consistent with Canadian Auditing Standards;
2. provide the Board of Education of School District 78 (Fraser Cascade) with the auditor's reports in sufficient time to enable School District 78 (Fraser Cascade) to meet any statutory reporting requirements such as timing and distribution where the report is needed for inclusion in the Public Accounts of the Province, or must be submitted to the responsible minister. The timing for the report is September 30<sup>th</sup>. This date is based on current information and is subject to change. See Section 2.4 for Key Dates.

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<sup>1</sup> Reporting to the Minister responsible is a specific requirement of paragraph 11(3) of the Auditor General Act.

## **2.3. Other Reporting Requirements**

- **Completion of the District's Charity Return**

### **2.3.1. Role of the Auditor General**

The Auditor General is the auditor of the Summary Financial Statements for the Province of British Columbia. The Summary Financial Statements are the financial statements of the government reporting entity. The government reporting entity consists of ministries, Crown corporations, and other government organizations such as universities, colleges, school districts, health authorities, and similar organizations that are controlled by the Provincial government.

In order to provide an opinion on the Summary Financial Statements of the Province, the Auditor General intends to rely on the work of the Auditor pursuant to Canadian Auditing Standards. The Auditor will, as auditor of School District 78 (Fraser Cascade), communicate with the Auditor General concerning his or her intended reliance.

In order to provide an opinion on the Summary Financial Statements of the Province, the Auditor General must be assured that the financial statement audit process for government organizations is sufficient to rely on. In order to obtain this assurance, the Auditor General will carry out directly a limited number of audits and will participate, to varying degrees, in other audits. In some cases, the Auditor General will be extensively involved in the planning, examination and reporting phases of the audit. The involvement of the Auditor General will supplement, not replace, the work of the Auditor and will not relieve nor interfere with the Auditor's duties to the Board.

The Auditor General will consult with School District 78 (Fraser Cascade) about the level of involvement expected for each year's financial audit. School District 78 (Fraser Cascade) will advise the Auditor each year about the expected level of involvement of the Auditor General in that year's financial audit.

### **2.3.2. Reporting Impact of not applying Public Sector Accounting Standards (PSAS)**

As School District 78 (Fraser Cascade) prepares its financial statements in compliance with section 23.1 of the *Budget Transparency and Accountability Act* of the Province of British Columbia, there are additional reporting requirements to the Auditor General. The Auditor General is required by legislation to report on the fair presentation of the summary financial statements of the Province in accordance with PSAS. Therefore, the Auditor General will require the Auditor to report on how the accounts would differ had they been reported in accordance with PSAS. Note that this requirement does not apply to balances and transactions between School District

78 (Fraser Cascade) and the Province, as these amounts are eliminated when consolidated into the Province's summary financial statements.

## 2.4. Key Audit Dates

The key audit dates for the financial audit are as follows:

Event	Key Audit Date for each Fiscal Year
• Presentation of Audit Planning Report to the Budget/Audit Committee of the Board of Education	April/May
• Completion of interim audit work	May
• Completion of year-end field work	Mid August
• Final unsigned financial statements	Mid – end August
• Presentation of Final Report to the Budget/Audit Committee/Board	Mid September

## 2.5. Management Letter

The Auditor will prepare a management letter for the financial audit that highlights observations and recommendations related to internal control, accounting issues, or other matters identified during the audit. A request for a copy of the management letter will be included in the annual reliance letter sent by the Auditor General to all government organization auditors.

While performing the audit, the Auditor must be mindful that the public and legislators expect School District 78 (Fraser Cascade) to conduct business in a proper and prudent manner, giving every regard to spending employers' money wisely. The Auditor should remain alert while carrying out the audit for significant instances or patterns of behaviour that give rise to concerns about:

- accountability in the use and management of employers' monies;
- waste or misuse of School District 78 (Fraser Cascade) resources;
- probity in behaviour; or
- compliance with financial and other legislation.



A request for a copy of the management letter will be included in the annual reliance letter sent by the Auditor General to all government organization auditors.

### **3. Determination and Payment of Fees**

The Auditor will invoice School District 78 (Fraser Cascade) for the audit fees for services completed as contemplated under this Request for Proposals. Amounts billed will be according to the tendered amounts set out in the Service Agreement with the Auditor.

After completion of Year Three under the Service Agreement, either the Auditor or School District 78 (Fraser Cascade) may call for a meeting to determine whether the audit fees for the remaining two years should be revised. Such a meeting may only be convened if:

- a. There has been or will be a significant change in the size and scope of School District 78 (Fraser Cascade)'s operations that has resulted, or will result, in changes to the nature and extent of the audit work and that could not have been anticipated at the closing date of the RFP;
- b. There have been significant changes to professional standards for carrying out an audit in accordance with Canadian Auditing Standards, where such changes were not known and could not have been anticipated at the closing date of the RFP;
- c. There have been significant changes to accounting standards or the accounting framework adopted by School District 78 (Fraser Cascade) that has resulted, or will result, in changes to the nature and extent of the audit work and that could not have been anticipated at the closing date of the RFP; or

In the event that additional work needs to be performed in any particular year to meet Canadian Auditing Standards due to issues outside of the control of the Auditor, the Auditor will discuss with School District 78 (Fraser Cascade) whether an additional fee may be charged for such work. The Auditor will provide School District 78 (Fraser Cascade) with full details of such additional audit work and the reasons for it.

### **4. Information about School District 78 (Fraser Cascade)**

#### **4.1. Description**

**The Board of Education of School District No. 78 (Fraser Cascade) is incorporated under authority of the *School Act of British Columbia*.**

**It's mission is as follows:**

School District 78 (Fraser-Cascade) in cooperation with the community, promotes an educational environment that fosters a love of learning, personal integrity, a strong self-concept and respect for the dignity of others, and that encourages each student to reach his or her potential

**Additional information on the Fraser Cascade school district can be obtained from their website at [www.sd78.bc.ca](http://www.sd78.bc.ca)**

#### **4.2. Key Information Systems**

Copies of recent financial statements and operating budgets are available on the website under financial information (<http://sd78.bc.ca/board/financials/>) in addition to the financial information contained in the statements, the following information will be of interest and consists of estimated activity for the fiscal year ending June 30, 2018.

A )**Payroll** Teachers – 125 employees, TTOC's -20, Support -120, Excluded – 28, and replacement staff -50

B) Invoices Paid \$6,800,000

C) Types of Inventory NIL

D) Other relevant information –Annual operating budget of \$24,845,000

The District currently uses Atrieve system for financial reporting and Mybudgetfile for budgeting.

#### **4.3. Audit Responsibility**

The overall responsibility for the audit rests with Natalie Lowe, CPA,CA, Secretary-Treasurer.

#### **4.4. Work Done by School District 78 (Fraser Cascade) Staff**

The staff of the Fraser Cascade School District prepares the financial statements as well as the normal reconciliations and analyses identified by the audit firm as necessary for the completion of the financial audit.

The above would include meetings with audit staff during the planning and field work stage of the audit. All School District 78 (Fraser Cascade) staff involved with the audit process are located at 650 Kawkawa Lake Road, Hope, BC V0X 1L4.

#### **4.5. Budget/Audit Committee**

School District 78 (Fraser Cascade) has a Budget/Audit Committee, which assists the Board in fulfilling its oversight responsibilities by reviewing:

- a. the financial and performance information that will be provided to the Province and the public;
- b. the systems of internal controls, that Management and the Board have approved;

- c. all audit processes;
- d. compliance with laws, regulations and policies that may apply to School District 78 (Fraser Cascade).

## **REQUEST FOR PROPOSALS ADMINISTRATION**

The following terms and conditions apply to this RFP and to the subsequent Service Agreement. Submission of a proposal in response to this RFP indicates acceptance of all the terms and conditions that follow and that are included in any addenda issued by School District 78 (Fraser Cascade). Provisions in proposals that contradict any of the terms of this RFP will be as if not written and do not exist.

### **5. Definitions**

Throughout this Request for Proposals, the following definitions apply:

- “Contract” or “Service Agreement” means the written agreement resulting from this Request for Proposals executed by School District 78 (Fraser Cascade) and the Auditor;
- “Auditor” means the successful Proponent to this Request for Proposals who enters into a written Contract with School District 78 (Fraser Cascade);
- “SD78” means School District 78 (Fraser Cascade);
- “must”, or “mandatory” means a requirement that must be met in order for a proposal to receive consideration;
- “Proponent” means an individual or a company that submits, or intends to submit, a proposal in response to this Request for Proposals;
- “Province” means Her Majesty the Queen in Right of the Province of British Columbia and includes School District 78 (Fraser Cascade);
- “Request for Proposals” or “RFP” means the process described in this document; and
- “should” or “desirable” means a requirement having a significant degree of importance to the objectives of the Request for Proposals.

#### **5.1. Enquiries**

All enquiries related to this Request for Proposals are to be directed, in writing by letter or email, to the contact persons identified on the front page of this Request for Proposals. If information additional to that disclosed in the RFP is supplied it will be provided to all persons receiving the RFP. Enquiries must be communicated to the contact person at least five days prior to the RFP closing date.

#### **5.2. Closing Date and Time**

Proposals must be received by January 25, 2019 at 4:00 p.m. Pacific Time.

Electronic proposals must be sent by email to Natalie Lowe at [natalie.lowe@sd78.bc.ca](mailto:natalie.lowe@sd78.bc.ca). Electronic proposals must be a single PDF document (i.e. do not send multiple PDF documents or other attachments).

Alternatively, hardcopy proposals must be received) can be submitted by hand or courier to:

School District 78 (Fraser Cascade)  
650 Kawkawa Lake Road  
Hope BC V0X 1L4  
Attention: Natalie Lowe

### **5.3. Late Proposals**

Proposals will be marked with their receipt time at the closing location. Only complete proposals received and marked before closing time will be considered to have been received on time. Hard copies of late proposals will not be accepted and will be returned unopened to the Proponent. Electronic proposals that are received late will be marked late and will not be considered or evaluated. In the event of a dispute, the proposal receipt time as recorded at the closing location shall prevail whether accurate or not.

### **5.4. Irrevocability of Proposal**

Proposals must be open for acceptance for at least 90 days after the closing date.

By submission of a proposal, a Proponent agrees that should its proposal be successful the Proponent will enter into a Service Agreement with the School District 78 (Fraser Cascade).

Notice in writing to a Proponent that it has been identified as the successful Proponent and the subsequent full execution of a written Contract will constitute a Contract for services.

#### **Negotiation Delay**

If a written Contract cannot be negotiated within thirty days of notification of the successful Proponent, the School District 78 (Fraser Cascade) may, at its sole discretion at any time thereafter, terminate negotiations with that Proponent and either negotiate a Contract with the next qualified Proponent or choose to terminate the RFP process and not enter into a Contract with any of the Proponents.

### **5.5. Changes to Proposal**

By submission of a clear and detailed written notice, a Proponent may amend, or withdraw, its proposal prior to the closing date and time. At closing time, all proposals become irrevocable.

A Proponent will not change the wording of its proposal after closing, and no words or comments will be added to the proposal unless requested by School District 78 (Fraser Cascade) for purposes of clarification.

## **5.6. Acceptance of Proposal**

This Request for Proposals should not be construed as an agreement to purchase services. The School District 78 (Fraser Cascade) is not bound to enter into an agreement with the Proponent that submits the lowest priced tender or with any Proponent.

## **5.7. Liability for Errors**

While the School District 78 (Fraser Cascade) has used considerable effort to ensure an accurate representation of information in this RFP, the information contained in this RFP is supplied solely as a guideline for Proponents. The information is not guaranteed or warranted to be accurate by School District 78 (Fraser Cascade), nor is it necessarily comprehensive or exhaustive.

## **5.8. Modification of Terms**

The School District 78 (Fraser Cascade) reserves the right to modify the terms of this RFP at any time at the School District 78 (Fraser Cascade)'s sole discretion. This includes the right to cancel this Request for Proposals at any time prior to entering into an agreement with a successful Proponent.

## **5.9. Ownership of Proposals**

All documents, including proposals, submitted to School District 78 (Fraser Cascade) become the property of School District 78 (Fraser Cascade). Documents will be received and held in confidence by School District 78 (Fraser Cascade), subject to the provisions of the *Freedom of Information and Protection of Privacy Act* and this RFP.

## **5.10. Confidentiality of Information**

Any portion of this document, or any information supplied by School District 78 (Fraser Cascade) in relation to this RFP may not be used or disclosed for any purpose other than the submission of proposals.

Without limiting the generality of the foregoing, by submission of a proposal, the information pertaining to School District 78 (Fraser Cascade) obtained by a Proponent as a result of participation in this bid is confidential and must not be disclosed except as required to fulfill the obligations of the Auditor under the Service Agreement.

## **5.11. Unsuccessful Proposals**

At the conclusion of the RFP process, all Proponents will be notified.

## **5.12. Timetable**

The below timetable provides the anticipated schedule for the RFP process and signing of a Service Agreement. The timing and the sequence of events resulting from this RFP may vary and shall ultimately be determined by School District 78 (Fraser Cascade).

Event	Date
Request for Proposals issued	November 2018
Request for Proposals closes	January 25, 2019 4:00 p.m.
Proposal evaluations completed	February 8, 2019
Service Agreement signed	February 22, 2019

### **5.13. Basis for Selection**

School District 78 (Fraser Cascade) will first check proposals against the mandatory requirements in section 10.3.1. Proposals not meeting all mandatory requirements will be rejected without further consideration. Proposals that meet all the mandatory requirements will then be assessed and scored against the criteria for assessment as per Section 5.13.2.

#### **5.13.1. Mandatory Requirements**

The following are mandatory proposal requirements. Proposals not clearly demonstrating that they meet these requirements will receive no further consideration during the evaluation process.

- a. The proposal must be received either by email, hand or courier by the specified closing date and time.
- b. The Proposal Transmittal Form (see Appendix A) must be signed by a person authorized to sign on behalf of the Proponent.
- c. The proposal must be in English.
- d. The Proponent must provide written confirmation that the Proponent's proposed audit teams are independent of School District 78 (Fraser Cascade).

#### **5.13.2. Criteria for Assessment**

Proposals meeting the mandatory requirements will be assessed against the evaluation criteria indicated below. School District 78 (Fraser Cascade) is aware of the benefits that can arise from a good quality audit. Accordingly, attributes concerning quality of the Auditor and audit team, and proposed audit strategy, are emphasized below. The following criteria must be specifically addressed in the proposal submission. Failure to address all factors will impair the proposal and School District 78 (Fraser Cascade) will not be obliged to seek clarification or inclusion of vague or incomplete information in making its selection. The lowest proposal in terms of all-inclusive maximum cost will not necessarily be accepted.

It is the responsibility of the Proponents to ensure that their proposals address all the requirements established in the evaluation criteria.

<b>Capability of Proponent and Audit Team</b>	<b>45%</b>
1. The location(s) and size of the Proponent, the experience and capabilities of its partners, managers and staff in the financial audit of organizations similar to School District 78 (Fraser Cascade).	
2. The proposed financial audit team's experience in the financial audit of similar organizations and in other public bodies, and details of skills or experience which are directly relevant to the capacity of the team to conduct the financial audit of School District 78 (Fraser Cascade) (please provide short bios of the key members of the proposed audit team).	
3. The availability of other specialized services that may be necessary for the financial audit engagement.	
4. The availability of resources to ensure the financial audit engagement deadlines are met.	
5. Expected turnover of staff assigned to the financial audit engagement over the next two to five years (based on historical experience).	
6. Information on contributions made by the Proponent in improving the financial administration of other public bodies.	
7. Quality assurance, quality control, and peer review processes of the Proponent as they would apply to the financial audit engagement.	
8. The Proponent's internal risk management techniques for liability, personnel and business loss exposures as they would apply to the financial audit engagement.	
9. The Proponent's policies on notification to clients of changes in key personnel or service level.	
<b>Proposed audit strategy</b>	<b>30%</b>
10. General financial audit strategies and methodology employed by the Proponent.	
11. The depth of the perceived audit needs and understanding of the key issues facing School District 78 (Fraser Cascade), the implications of those issues for the conduct of the financial audit, and particularly the audit strategies and methodology for the financial audit including, but not limited to: <ul style="list-style-type: none"> <li>a. preliminary audit plan and risk assessment, including IT audit approach;</li> <li>b. risk response (e.g. controls testing, detailed and analytical substantive procedures etc.);</li> <li>c. use of auditor's experts or specialists;</li> <li>d. utilization of computer assisted audit techniques;</li> <li>e. reporting deliverables; and</li> </ul>	

f. audit approach to the external actuary's work and other key service providers/organizations;	
12. An audit engagement time budget (use Appendix C).	
<b>Fee</b>	<b>25%</b>
13. The cost up to a committed maximum cost for which the requested work will be performed for each year of the term of the Service Agreement. These amounts should include: <ul style="list-style-type: none"> <li>a. professional fees of audit and support staff; and</li> <li>b. estimated out-of-pocket expenses (based on approved government rates where applicable).</li> </ul>	
<b>Total</b>	<b>100%</b>



**TRANSMITTAL FORM**

**REQUEST FOR PROPOSALS**

**FOR THE AUDIT OF**

School District 78 (Fraser Cascade)

For any further distributed information about this Request for Proposals,  
please return this form by fax as soon as possible to:

Email: [natalie.lowe@sd78.bc.ca](mailto:natalie.lowe@sd78.bc.ca) Fax: 604-869-7400

**The Proponent has read and agrees to all instructions, and provisions contained in the RFP. Acceptance of the instructions and provisions, and agreement to be bound by the statements made in the Proposal, is confirmed**

Proponent's Full Legal Name: \_\_\_\_\_

Address of Proponent: \_\_\_\_\_

Signature of Person Authorized to contract on Behalf of Proponent: \_\_\_\_\_

Name and Title of Authorized Person: \_\_\_\_\_

Date of Signing: \_\_\_\_\_

## AUDIT TEAM COMPOSITION AND BUDGETED AUDIT HOURS

School District 78 (Fraser Cascade) Financial Audit Fiscal year <b>June 30, 2019</b>				
Audit role	Audit Phase			Total Audit Hours
	Audit Planning Hours	Audit Fieldwork Hours	Review and Reporting Hours	
Audit Engagement Partner				
Audit Engagement Quality Review Partner				
Audit Engagement Manager/Lead				
Other CA qualified audit team member/s				
Other unqualified audit team member/s				
Other Technical Expert/s				
CISA Qualified IT Auditor/s				
Other IT Auditor/s				
[Other roles]				
<b>Total Audit Hours</b>				

*Note: One table should be completed for each audit year where the audit hours differ. The audit hours of each team member should be clearly identifiable.*

**Appendix C – Draft Service Agreement/Sample**

Between:

**School District No. 78 (Fraser Cascade)**

and

<<**Name of Successful Proponent**>> (the Auditor)

Whereas

The Fraser Cascade School District requires an audit of its annual financial statements and the Auditor has agreed to perform the audits of School District No. 78 (Fraser Cascade) pursuant to this Agreement.

The parties agree as follows:

**The Auditor agrees:**

1. to perform the audit of the annual financial statements of School District No. 78 (Fraser Cascade) as at and for the years ending June 30, 2019 to June 30, 2023 inclusive.
2. to express an opinion on whether the financial statements of School District No. 78 (Fraser Cascade) present fairly the financial position, results of operations, and changes in cash flows, in accordance with Canadian generally accepted accounting principles.

**School District No. 78 (Fraser Cascade) agrees to:**

1. ensure the Auditor's fees and expenses are paid by the Fraser Cascade School District, up to the maximums set out below, for satisfactory performance of the audit.

Fiscal Year Ended  Fees & Expenses			
Professional Fees (maximum)			
Expenses (Maximum)			
<b>Total</b>			

**The Auditor agrees to:**

1. perform the audits of the annual financial statements a timely and professional manner according to Canadian generally accepted auditing standards.
2. prepare an Audit Planning Memoranda for review and approval by the Secretary Treasurer and an audit findings report to be presented to the Board of Education.
3. complete the work required so as to enable School District No.78 (Fraser Cascade) to meet the various critical dates set out by the Office of the Comptroller General.
4. provide a clear and concise management letter containing details of audit findings and recommendations to management, within 90 days of the year end.
5. prepare a report to the Board of Education on the results of the audit in accordance with Canadian assurance standards.
6. send copies of all reports, management letters and management responses to the Office of the Auditor General as requested.

**School District No.78 (Fraser Cascade) agrees to:**

1. maintain a system of internal control that is adequate to permit accurate financial and performance reporting by the Fraser Cascade School District.
2. prepare annual financial statements for the Fraser Cascade School District in accordance with Canadian generally accepted accounting principles, including disclosure of significant accounting policies adopted by School District No. 78 (Fraser Cascade).
3. disclose all liabilities and debt obligations, claims and contingent liabilities, related party transactions, and all material agreements and transactions.
4. make all financial and operational records available to the Auditor on a timely basis.
5. provide a management representation letter, in accordance with Canadian generally accepted auditing standards, that meets the reasonable requirements of the Auditor.

**Other:**

1. The Auditor and School District No. 78 (Fraser Cascade) may agree, in writing, to additional terms of engagement that supplement but do not contradict the terms set out in this Agreement.
  2. The Auditor will indemnify School District No. 78 (Fraser Cascade) against all claims, damages, cost, and expenses arising from anything done or omitted by the Auditor in relation to the services provided under the terms of this Agreement.
  3. The Auditor will, except as may otherwise be required to be disclosed by law, keep strictly confidential, and will ensure that its employees and other representatives keep strictly confidential, all information concerning the Fraser Cascade School District acquired through activities related to this Agreement.
  4. The Auditor will not perform any additional services for the Fraser Cascade School District if the provision of the services would impair independence or lead to a conflict of interest. The Auditor will notify School District No. 78 (Fraser Cascade) in writing of any conflict of interest the Auditor may have, or that may arise, respecting the engagement.
-

5. The Parties to this agreement designate the following individuals as their primary contacts for the term of this Agreement.

Natalie Lowe, Secretary Treasurer  
School District No. 78 (Fraser Cascade)

---

Name, Engagement Partner  
<<Name of Auditor>>

6. This Agreement will be governed by and construed according to the laws of British Columbia.
7. The terms of the request for proposal, attached as Attachment 1 to this Service Agreement, form part of this Service Agreement except where there is a conflict with the terms of the Service Agreement in which case the Service Agreement prevails.
8. Audit and other services completed by the Auditor will be consistent with the audit strategy and methodologies proposed by the Auditor in the Proposal attached as Attachment 2 to this Service Agreement. If there is a conflict between the terms of the Request for Proposal and the Auditor's Proposal, the former prevails.
9. The Auditor shall indemnify and save harmless the Province, its employees and agents from and against all claims, demands, losses, damages, costs and expenses made against or incurred, suffered or sustained by the Province at any time or times (either before or after the expiration or sooner termination of this Agreement) where the same or any of them are based upon or arise out of or from anything done or omitted to be done by the Auditor or by any servant, employee, officer, director or sub-Contractor of the Auditor pursuant to the Agreement excepting always liability arising out of the independent acts of the Province.
10. Termination of Agreement – School District No. 78 (Fraser Cascade) may terminate this Agreement at any time:
- a. for inadequate or non-performance, or
  - b. for breach of any term agreed to, or
  - c. if the Auditor is adjudged bankrupt or makes a general assignment for the benefit of creditors, or a receiver, trustee in bankruptcy or similar officer is appointed to take charge of all or part of its property; and such conditions are not cured within thirty (30) days of notice thereof from the Rocky Mountain School District to the Auditor, or
  - d. upon thirty (30) days notice.
11. Remuneration - With reference to remuneration:
- in no case will the total remuneration for each fiscal year exceed the all-inclusive maximum cost as agreed to in both the letters of transmittal and the engagement as amended by any approved changes; and
  - any changes to the purpose of the audit, or inclusion of additional work, shall be agreed to in writing by the auditor and the Fraser Cascade School District as to remuneration before any such work is commenced.
-

12. Workers' Compensation

The Auditor and any approved sub-contractor must be registered with the Workers' Compensation Board (WCB), in which case WCB coverage must be maintained for the duration of the audit.

13. Indemnity

The Auditor will indemnify and save harmless School District No. 78 (Fraser Cascade), its employees and agents from and against all claims, demands, losses, damages, costs and expenses made against or incurred, suffered or sustained by the Fraser Cascade School District at any time or times (either before or after the expiration or sooner termination of the audit term) where the same or any of them are based upon or arise out of or from anything done or omitted to be done by the Auditor or by any servant, employee, officer, director or sub-contractor of the Auditor.

**Signatures:**

The Parties agree to the terms of this engagement.

\_\_\_\_\_  
Natalie Lowe, Secretary Treasurer

\_\_\_\_\_  
Name, Engagement Partner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

**REQUEST FOR PROPOSALS**

*[RFP as issued on \_\_\_\_ and, if applicable, modified on \_\_\_\_ to be attached]*

**AUDITOR'S PROPOSAL**

*[Auditor's proposal to be attached]*