Hamilton/Burlington Society for the Prevention of Cruelty to Animals (HBSPCA)

Request for Proposal

External Audit Services

RFP Number: RFP2026-AUD01

Date of Issue: October 26, 2026

Proposal Due Date: 11:59pm on November 27, 2026

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A. INVITATION & GENERAL INFORMATION

A.1 Invitation to Proponents

The Hamilton/Burlington SPCA (HBSPCA) invites qualified public accounting firms to submit proposals for the provision of external audit services for our charitable not-for-profit organization.

The selected firm will be engaged to perform the annual independent audit of the organization's financial statements and provide associated audit-related services in accordance with Canadian Auditing Standards (CAS), applicable accounting standards for not-for-profit organizations (ASNPO), the requirements of the Canada Revenue Agency (CRA), and applicable provincial legislation.

The HBSPCA is seeking a firm with demonstrated experience serving charitable and not-for-profit organizations, a strong understanding of governance and regulatory requirements within the sector, and a commitment to providing high-quality, responsive, and value-added service.

A.2 Proposal Submission Deadline

Proposals must be received no later than: **11:59pm on November 27, 2026**

Late submissions will not be accepted.

A.3 Inquiries and Communications

All inquiries must be submitted by email to: **Shelley May, ExecProgramAsst@HBSPCA.com**

Questions must be received by: **11:59pm on November 13, 2026**

Responses will be issued to all registered proponents.

A.4 Proposal Delivery Requirements

Electronic submissions in PDF format are preferred.

Submit proposals to: **Shelley May, ExecProgramAsst@HBSPCA.com**

Subject Line: R**FP2026-AUD01**

A.5 Proposal Format Requirements

The proposal shall include:

- cover letter
- executive summary
- table of contents
- proponent qualifications
- service team
- audit methodology
- references
- fee proposal
- required declarations

A.6 Contract Term

The HBSPCA anticipates:

- Three (3) year term, with a 120-day notice period to cancel by either partner
- **Start date: March 2027**

A.7 Disclaimer

The HBSPCA reserves the right to:

- amend or cancel this RFP
- reject any or all proposals
- accept a proposal other than the lowest-priced submission
- request additional information from any proponent
- conduct interviews with shortlisted firms
- negotiate scope, fees, and contract terms
- award no contract if deemed appropriate

All costs incurred in preparing a proposal are the responsibility of the proponent.

All materials submitted become the property of the HBSPCA.

A.8 HBSPCA Partnership Investment Requirement

The successful proponent will be required to make an annual charitable contribution in support of the HBSPCA's **Unleash Love** campaign. As a community-based charitable organization, the HBSPCA seeks to develop partnerships with service providers who share its commitment to animal welfare and community impact. The required contribution will form part of the contractual agreement with the successful proponent and will be finalized during contract negotiations.

While this contribution is not an evaluation criterion and will not influence the assessment of proposals, proponents should acknowledge their willingness to support HBSPCA's mission and fundraising efforts as a valued community partner.

B. BACKGROUND

B.1 Organization Overview

The HBSPCA has served the Hamilton and Burlington communities for almost 140 years and is one of Ontario's leading animal welfare organizations.

The HBSPCA provides a broad range of animal welfare and community services, including:

- open-admission animal sheltering and care
- companion animal veterinary services
- provincial animal welfare system support and animal care
- animal adoption services
- foster care programs
- community cat trap-neuter-return initiatives
- humane education programs
- volunteer programs
- community outreach and wellness initiatives
- pet retention and support services
- emergency animal housing and care

- training and enrichment programs

The HBSPCA is a registered charitable organization governed under Ontario legislation and funded through donations, grants, service revenues, fundraising activities, and community support.

B.2 Governance Structure

The HBSPCA is governed by a volunteer board of directors consisting of up to twelve (12) directors.

The board operates through standing committees that provide oversight of governance, finance, risk management, audit, strategic planning, and organizational performance.

The Finance, Audit and Risk Committee (FARC) provides direct oversight regarding financial reporting, audit matters, enterprise risk management, and internal controls.

B.3 Finance and Administration Team

The HBSPCA maintains an internal finance function responsible for:

- financial reporting
- budget development and monitoring
- accounts payable and receivable
- payroll oversight
- banking and investments
- internal controls
- regulatory compliance

The finance team operates under the leadership of the president and CEO and reports regularly to the Finance, Audit and Risk Committee.

B.4 Financial Systems and Operations

The HBSPCA currently utilizes:

- QuickBooks accounting software
- Payworks payroll platform

- Raiser's Edge donor management system
- Microsoft 365 business applications
- banking and investment platforms supporting operational requirements

The successful proponent should demonstrate experience auditing organizations utilizing similar financial and donor management systems.

C. SCOPE OF SERVICES

C.1 Audit Services Overview

The successful proponent will provide independent external audit services in accordance with:

- Canadian Auditing Standards (CAS)
- Accounting Standards for Not-for-Profit Organizations (ASNPO)
- applicable CRA requirements
- applicable Ontario legislation

C.2 Annual Financial Statement Audit

The successful proponent shall:

- conduct mid-year and annual audits of HBSPCA's financial statements
- evaluate accounting practices and internal controls
- review significant accounting estimates and disclosures
- prepare audited financial statements and audit opinion
- present findings to the CEO
- present audit results to the Finance, Audit and Risk Committee
- attend board meetings, if requested
- attend the Annual General Meeting, if requested

Results of the bi-annual audit should be available for the CEO by the third week of October, with draft results of the annual audit being available for FAR Committee review no later than the third week of May.

C.3 Management Letter and Internal Controls

The successful proponent shall provide:

- annual management letter
- internal control recommendations
- risk observations
- compliance findings
- operational improvement recommendations
- follow-up reporting regarding prior-year recommendations

C.4 Additional Professional Services

The HBSPCA may request additional services including:

- tax advice
- CRA compliance matters
- regulatory reporting
- internal control consultation
- financial policy consultation
- accounting standards guidance
- special projects

Such services will be performed only upon approval by the HBSPCA.

D. SUBMISSION REQUIREMENTS

D.1 General Requirements

Proponents shall clearly demonstrate their qualifications, experience, methodology, and ability to meet the HBSPCA's requirements.

D.2 Evaluation Framework

Evaluation Criteria	Weight
Experience with Not-for-Profit Organizations	20%
Proposed Engagement Team	15%
Audit Methodology and Approach	20%
Risk Assessment and Internal Controls Expertise	10%
Client Service and Responsiveness	10%
References	10%
Fees	10%
Value-Added Services	5%
Total	**100%**

D.3 Proposal Content Requirements

Proposals should address:

Firm Overview

- Firm history
- Ownership structure
- Number of partners and staff
- Ontario office locations

Relevant Experience

- Experience with charitable organizations
- Experience with organizations of similar size and complexity
- Relevant not-for-profit audit engagements

Engagement Team

- Engagement partner

- Audit manager
- Field staff
- Specialist resources

Audit Methodology

- Risk assessment process
- Planning approach
- Internal control testing
- Technology and data analytics utilized

References

- Provide three references from charitable or not-for-profit clients

Independence

- Disclose any real or perceived conflicts of interest

D.4 Financial Proposal Requirements

Provide the following:

Annual Fixed Audit Fees

- FY2027
- FY2028
- FY2029

Hourly Rates

- Partner
- Manager
- Senior accountant
- Staff accountant
- Specialist services

Additional Costs

- Administrative fees

- Travel costs
- Disbursements
- Other expenses

All pricing shall be quoted exclusive of HST.

E. EVALUATION PROCESS

E.1 Evaluation Methodology

The Evaluation Committee will include representatives from:

- Finance, Audit and Risk Committee
- President & CEO
- Director of Finance (or designate)

The Evaluation Committee may:

- review and score submissions
- interview shortlisted proponents
- conduct reference checks
- request clarification or supplemental information

Recommendation of the preferred proponent will be made to the board of directors for approval.

F. TIMELINE

October 26, 2026	RFP released
November 13, 2026	**Applicant inquiry period** concludes at 11:59pm. This period allows written contact with the HBSPCA to ask questions regarding the application and process. Questions may be submitted via email to Shelley May at ExecProgramAsst@hbspca.com. Emails should reference "RFP2026-AUD01 – Questions" in the subject line
November 27, 2026	**Proposals due** (emailed PDF preferred) by 11:59pm. Proposals submitted after this deadline will not be accepted
November 30-December 4, 2026	**Evaluation team reviews and scores** proposals and selects finalists
December 7-11, 2026	The **HBSPCA will notify finalists** by email. Finalist presentations will take place in-person or via Teams
December 14, 2026	**Awarding of contract**

G. NEGOTIATIONS AND AWARD

G.1 Negotiations

The HBSPCA reserves the right to negotiate with the preferred proponent regarding:

- scope of services
- fees
- staffing
- deliverables
- contract terms

Failure to reach mutually acceptable terms may result in negotiations with an alternate proponent.

G.2 Contract Award

Final award is subject to approval by the HBSPCA Board of Directors.

No contractual relationship shall exist until a written agreement has been executed by both parties.