United Way
Elgin Middlesex

EXTERNAL AUDIT AND ADVISORY SERVICES

SEPTEMBER 23, 2026

TABLE OF CONTENTS

1 Request for Proposal (RFP)

United Way Elgin Middlesex (United Way) invites your firm to respond to this RFP. The focus of the RFP is to select a firm to provide external audit and advisory services to United Way, commencing with the financial year ending March 31, 2027. As a recipient of this document your firm has been identified as a potential candidate to satisfy United Way's requirements in this area and this RFP is a tool to help United Way understand your organization's relevant capabilities.

2 United Way Overview

United Way is the largest non-government funder and supporter of social programs and initiatives in London and surrounding area. It has served the community for over 80 years, now raising over $6 million annually in donations, and currently works with dozens of local charitable organizations, the City of London and other organizations to bring about changes in social conditions affecting Elgin and Middlesex's most vulnerable populations.

The organization is governed by an independent, voluntary Board of Directors. It employs 17 full and part time staff, and seconds a number of seasonal staff in the Fall each year from local workplaces. Senior management is experienced and well trained and the financial staff includes a CPA who has considerable experience in the charitable sector.

United Way has a March 31 fiscal year end. Our experience is that auditors may conduct planning and some interim work around the end of January / early February and the full audit in late April or early May. Approval of audited financial statements is given at the May or June meeting of the Finance Committee subsequently going to the Board for final approval before the end of June.

Additional information about United Way can be found at United Way's website and in United Way's 2026 Financial Statements.

3 Scope of Work

3.1. Scope of Services Required

United Way is seeking proposals for the provision of external audit services, including the following:

1. An Auditor's Report on the Annual Financial Statements, summary financial statements and issuance of a Management Letter.
2. Attendance at all applicable Board of Directors meetings and/or Finance Committee meetings, and annual general meetings.

Value-added services:
The proposal should include a brief description of any value-added services that the Auditors will provide; advice to United Way staff on issues related financial statements, attendance the annual general meeting, NPO accounting standards, and any publications related to income tax, HST, etc. If these are not included in the annual fee, or if there is a limit to this support, please indicate additional fee per hour for this type of support. Please indicate additional fees, if any, for the filing of the charitable return if not completed internally.

3.2. Term of the Agreement

It is anticipated that the successful firm will enter into a 3-year (plus 3-year extension option) agreement with United Way, commencing with the audit for the year ending March 31, 2027.

3.3. Proposal Evaluation

The evaluation of proposals will be based on a set of criteria that include, in no particular priority:

- Qualifications and experience of proposed team
- Industry experience of local office
- Local Partner
- Understanding of potential issues / considerations within the NFP and Charitable sector
- Client-service approach
- Description of audit approach, including methodology, deliverables and timing
- Description of other value-added services which can be offered client
- Total cost / annum
- Involvement with and commitment to the community and United Way
- Perceived fit with and understanding of United Way, its objectives and the charitable sector in general
- Overall quality of the proposal

4 Information Requirements

4.1. Capabilities of Your Firm

All candidate firms are assumed to have the necessary capabilities to provide the services. Please describe any capabilities you believe would be of particular value to United Way. Ensure to include details surrounding your firm's data storage infrastructure and security (including location of data servers).

4.2. Professional Team Assigned

1 Please provide information on the size, composition, and organization of the team assigned for this project, including information on the background of any proposed partners, managers, auditors-in- charge, and specialist auditors.

2 What will be the time allocation for each various member of the professional team?

3 What would be the nature and extent of the involvement of the proposed partners, managers, and any specialist auditors in the performance of United Way audit?

4.3. Proposed Methodology

4 Please provide a general description of the audit approach employed by your firm, including the typical timeline, critical steps, and process that would be employed. Include a description of the technology and work processes employed to ensure an efficient audit program.

5 What is your firm’s approach to incorporating risk assessment into the planning and conduct of financial statement audits? How would this be incorporated with United Way’s own risk management processes?

6 Please describe your firm’s internal quality control procedures for specific audit assignments as well as your overall quality assurance program.

7 Describe your firm’s approach to resolving technical disagreements between your firm and United Way staff.

8 What is your firm’s approach to incorporating reviews of the corporate governance arrangements of United Way (against best practices) into the planning and conduct of financial statement audits?

9 What is your firm’s approach to reviewing the computerized and manual controls over the financial reporting system, including a review of the financial system itself?

10 What internal practices does your firm employ to ensure compliance with independence requirements and freedom from conflicts of interest?

11 What is your firm’s reporting approach as it relates to interim and final phases of the audit, and presentations to United Way management, Audit Committee and the Board of Directors?

12 How will communication with United Way be carried out on an ongoing basis and what processes would you employ to identify and address matters related to client satisfaction, performance measurement, or other concerns that may arise?

13 How will your firm remain in contact with United Way and provide ongoing advisory services on minor matters and/or significant projects that may arise during the course of the annual engagement?

14 During the audit of annual financial statements of United Way, it is expected that financial advisory and consulting services will be requested related to more complex and developing financial statement disclosure. How will your firm respond to such emergent technical requirements identified during an audit engagement?

15 How will you approach the transition of audit services to your organization? What are the key steps and timing?

16 What would be your materiality base and percentage proposed?

4.4. Understanding of the Assignment

17 What, in the opinion of your firm, are the greatest risks for financial reporting and internal control for an organization like United Way?

4.5. Cost

18 Please indicate the full pricing associated with your proposed solution for the initial three-year contract term, with estimates for the + 3-year extension. All pricing information should be provided in Canadian dollars, excluding taxes. All applicable fees and charges, both up-front and ongoing, must be identified.

19 What are the hourly charge-out rates (e.g., tax specialist, partner) for specialty services that your clients typically require?

25. How will United Way's pricing be affected by its not-for-profit/charity status?

5 RFP Process

5.1. Communication Information

United Way representatives	**Applicant representatives**
Matthew Little Chief Financial Officer e. mlittle@unitedwayem.ca m. 519-359-7644 Lisa Simmons Executive Assistant and Human Resources Officer e. lsimmons@unitedwayem.ca m. 519-868-8475	Name: Title: Email: Telephone: (Primary) Telephone: (Alternative)

5.2. Notification of Intent to Respond

Please advise Matthew Little of your intent to respond by the date in the table in paragraph 5.6.

5.3. Q&A

Questions regarding this RFP will be accepted up to the date indicated in the table at paragraph 5.6 below. Answers to all questions will be distributed to all proponents. Questions can be submitted to United Way's representative as shown paragraph 5.6.

5.4. Response Delivery Instructions

Please email your proposal to United Way's representatives by the time and date as indicated in the Key Dates table in Section 5.6 below.

5.5. Presentations

The Finance Committee may request a short presentation in November 2026 from the short-listed organizations (up to 3) on the date as indicated in the table below at 5.6. The sessions can be in-person, virtual or hybrid. Details will be advised in due course.

5.6. Key Dates

The projected major milestones* of this project are as:

Date – 2026 (5 p.m. EST)	**Milestone**
September 30	Indication of intention to submit a proposal has been received via e-mail
October 7	Deadline for questions from all proponents.
October 23	**Final deadline for written proposals**.
October 26-November 3	United Way to evaluate proposals and identify a short-list of proponent(s) for presentations.
November 3	Presentation short-list announced
November 17-25	**Conduct interviews with short listed firms. We expect this will be a short session clarifying any open points. Specific dates will be provided with at least 2 weeks' notice.**
December 1	Committee to make recommendation to the Board
December 16	Present recommendations to United Way Board
December 16	Present recommendation to members at Special Member meeting
February 9, 2027	Audit Planning Meeting with the Finance Committee
Week of April 26 or May 3, 2027	Start of Field Work preferably
June 1, 2027	Finance Committee Meeting – present draft audited results
June 16, 2027	Board Meeting and AGM – *attendance optional, but desired*

**United Way may amend the dates with notice to proponents/successful audit firm any time.*