

REQUEST FOR PROPOSAL

For External Auditing Services

Issued by: Brandon School Division
Issue Date: November 3, 2026
Deadline for written questions: November 9, 2026, at 2:00 PM local time
Submission deadline: November 17, 2026, at 2:00 PM local time
Contract Term: Five (5) fiscal years, 2026-2027 through 2030-2031

1. Invitation and Introduction

Brandon School Division invites qualified and experienced independent public accounting firms to submit proposals for the provision of external financial audit services to the Brandon School Division for a five-year period beginning with the fiscal year ending June 30, 2027 and concluding with the fiscal year ending June 30, 2031.

The appointment of auditors by the Board of Trustees and the audit requirements are governed by the Public Schools Act, including Sections 41(8) through 41(15) and Section 54, and by Regulation 197/2009, which addresses enrolment. Audited financial statements for previous years are available on the Division website at https://www.bsd.ca/audited-financial-statements. The 2026-2027 budget is available at https://www.bsd.ca/frame-budget.

Proposals shall be submitted for a term of five (5) years commencing with the 2026-2027 fiscal year-end audit (including the Schedule of Public Sector Compensation for 2026-2027), with the understanding that there will be an annual appointment, as required by Section 41(8) of the Public Schools Act.

The appointment may be terminated by either party upon the giving of at least six (6) months' written notice. Any extension of the appointment will be by mutual agreement. Future requests for proposals will be made at such times as the Board of Trustees may decide.

2. Purpose

The objective of this competitive procurement process is to select and engage a qualified public accounting firm that demonstrates a high level of professional competence, extensive experience in public sector accounting, and a clear understanding of the financial, regulatory, and operational needs of a public school division.

The successful firm will be expected to conduct an independent examination of the Division's financial statements in strict accordance with Canadian Auditing Standards (CAS) and Canadian public sector accounting standards (PSAS).

3. About Brandon School Division

The Brandon School Division is a public school division operating in Brandon, Manitoba.

The Division has:

- a student population of approximately 10,000 at October 7, 2026;
- approximately 1,400 full-time equivalent (F.T.E.) employees;
- a 2026-2027 operating budget of approximately $149.8 million;
- net tangible capital assets of approximately $98.8 million; and
- long-term borrowing of approximately $82.1 million.

These amounts are provided for background purposes and may change during the term of the engagement.

The Division's general accounts and payroll are processed through PowerSchool and Unified Administration AtrieveERP software. Financial records are maintained in accordance with Manitoba Education's FRAME (Financial Reporting and Accounting in Manitoba Education) manual. Division staff prepare year-end financial statements and maintain supporting electronic working papers, including adjusting entries. Annual audits are required for the Division's financial statements, enrolment reports, and Schedule of Public Sector Compensation.

4. Scope of the Service

The successful audit firm will be responsible for providing a comprehensive annual external audit service for each year of the five-year term. Services will include:

- audit of Brandon School Division's financial statements;
- audit of enrolment reports;
- audit of the Schedule of Public Sector Compensation;
- communication of audit findings, internal control observations and recommendations to management and the Board of Trustees;
- attendance at Finance Committee and Board of Trustees meetings as described in Section 6; and
- coordination with the Division's management throughout planning, fieldwork, completion and reporting.

The auditor may also be requested to provide accounting and financial reporting guidance related to Canadian public sector accounting standards, Manitoba Education reporting requirements or other regulatory matters, provided that such services do not impair or appear to impair the auditor's independence.

5. Proposal Submission Requirements

Proposals must be clear, concise and organized using the following headings:

- **Executive Summary**: Provide a summary of the proposal and its suitability to serve the Division.
- **Firm Profile**: Legal name, ownership structure, office location and primary contact information.
- **Relevant Experience**: Describe experience with auditing Manitoba school divisions and other public sector entities of comparable size and complexity.
- **Proposed Engagement Team**: Describe the qualifications, experience and professional background of the proposed team, including professional and support staff.
- **Audit Methodology and Work Plan**: Describe the planned audit approach, risk assessment process, use of technology and reliance on internal controls.
- **Quality Management**: Describe the firm's audit review process, quality management and communication protocols.
- **Independence and Conflict**: Disclose any independence concerns or conflicts of interest.
- **Information Security**: Describe how and where the Division's information will be stored or processed.
- **References**: Provide at least three references from Manitoba school divisions or public sector organizations of comparable size and complexity.
- **Fees Schedule**: A detailed breakdown of professional fees and other associated fees (including additional fees such as administration and technology) for providing the services noted above on an annual basis for each of the five (5) years of the contract. Use the format below:

Fee category	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Financial Statement & Enrolment Audit					
Schedule of Public Sector Compensation					
Administration & Technology Fee					
Subtotal					
Taxes					
Total including taxes					

6. Annual Timeline and Reporting Requirements

- The Division's year-end financial information package is usually prepared and available approximately one week before the onsite audit fieldwork begins.
- The onsite audit fieldwork is typically conducted during the last week of September each year.
- The audit team is expected to spend approximately four (4) to five (5) business days onsite to complete audit fieldwork.
- Following completion of the audit, the auditor will present the auditor's report and audited financial statements to the Finance Committee prior to the Board of Trustees presentation. The Finance Committee presentation may occur up to two weeks before the Board meeting or on the same day as the Board meeting, depending on scheduling requirements.
- The auditor will attend the regular Board of Trustees meeting held on the 4th Monday of October to present the audited financial statements.
- The auditor should be prepared to discuss the audit results, financial statements, recommendations, internal control observations and any significant findings with both the Finance Committee and the Board of Trustees.

7. Evaluation of Proposals

Proposals will be evaluated using the following criteria:

Evaluation Criteria	Weight
School Division and public sector experience	15%
Qualifications and experience of proposed audit team	15%
Ability to meet the Division's schedule of reporting requirements	10%
Audit methodology, responsiveness, and demonstrated service quality	10%
Fees and overall value	50%
Total	**100%**

As part of the evaluation process, the Division may:

- verify information contained in the proposal;
- contact references;
- require clarification or additional information; and
- invite proponents to an interview or presentation.

8. Reservation of Rights

The Brandon School Division reserves the right, in its sole discretion, to:

- accept or reject any or all proposals; and
- cancel or amend this RFP process at any time before contract award.

The Division is not obligated to accept the lowest-priced proposal. All costs associated with preparing and submitting a proposal are the sole responsibility of the proponent.

9. Questions and Clarifications

Questions relating to this RFP must be submitted in writing no later than November 6, 2026, at 2:00 PM local time, to:

Eunice Jamora
Assistant Secretary-Treasurer
Email: jamora.eunice@bsd.ca

The Division may distribute responses to questions or issue an addendum where the information is relevant to all proponents. Proponents are responsible for ensuring that they have received and considered all issued addenda before submitting a proposal.

10. Submission Instructions

Interested parties are invited to submit a written response to this Request for Proposal no later than **2:00 PM local time on November 17, 2026.**

Brandon School Division
1031 - 6th Street
Brandon, Manitoba
R7A 4K5

Attention: Denis Labossiere, Secretary-Treasurer
Reference: External Auditing Services RFP

Proposals must be delivered in one sealed package by hand, courier, or mail to the address above. The package must be clearly marked with the reference shown above and include one signed original. Email submissions will not be accepted. The proposal must be received at the Brandon School Division office before the submission deadline; the date and time recorded by Brandon School Division will govern. Proposals received after the deadline will not be considered and will be returned unopened where practicable.