



## **Request for Proposals: Financial Auditing Services**

### **i. Introduction**

The Women's Legal Education and Action Fund (LEAF) invites qualified accounting firms to submit proposals to perform the annual financial audit for fiscal year 2026-2027. Audits must be planned and executed in accordance with Canadian Accounting Standards for Not-for-Profit Organization and any provisions of funding agreements held by LEAF.

Annual extensions will be determined through a vote at LEAF's Annual General Meeting.

The auditor should have experience and expertise in performing audits for non-profit corporations, notably charitable corporations, be free of any obligations or interests that may conflict or affect their ability to perform and act as the Auditor of LEAF and have the capacity to provide this service in a timely manner.

### **ii. Terms and General Conditions of Engagement**

#### **Term of Engagement**

It is the intention of LEAF to enter into an agreement with the successful firm to provide external audit services beginning with the annual audit for the fiscal year ending March 31, 2027, with an opportunity to renew the engagement for the following fiscal year.

#### **Acceptance of Proposal**

LEAF reserves the right to reject all Proposals for any reason or to accept any Proposal based on Proposals received which LEAF, in its sole unrestricted discretion, deems most advantageous to itself. The lowest of any Proposal may not necessarily be accepted. The Proponent acknowledges LEAF's rights under this clause and absolutely waives any right of action against the LEAF's failure to accept its Proposal whether such right of action arises in contract, negligence, bad faith, or any other cause of action. The acceptance of any Proposal is subject to approval by LEAF's Board of Directors.

#### **Awarding of Contract**

Notice in writing to the successful Proponent of the approval of its Proposal and the appointment of auditors by LEAF's Board and the subsequent execution of an engagement letter and contract shall constitute the making of the Contract for Services. The Proponent will not, without written consent of LEAF, assign or transfer this contract or any part thereof.

#### **Insurance**

The Auditor shall maintain professional liability insurance with respect to professional liability as required and specifically named for the Services, including errors and omissions, with a limit of not less than \$2,000,000 per occurrence with respect to the Services alone and confirm that the "Firm" carries the required insurance as prescribed by the relevant professional regulatory bodies. The Auditor shall, without limiting its obligations or liabilities and at its own expense, provide and maintain insurance for its own equipment and continuously carry insurance with insurers licensed in Ontario. The Proponent is responsible for all insurance costs (as required by law). The Proponent will provide verified copies of required insurance policies when requested.



### **Experience and Qualifications**

The Proponent must meet the following minimum requirements to be considered for evaluation pursuant to this RFP:

1. The audit partner must hold a valid Public Accountant's License, a valid accounting designation and have previous experience in performing a non-profit audit engagement and are the firm is registered to operate in Ontario
2. The accounting firm will have a dedicated group of professionals with expertise with the Accounting Standards for Not-for-Profit Organizations and with working with similar Not-for-Profit Organizations
3. Demonstrated completion of several non-profit audits of similar size, complexity, and scope (or greater) within the last three (3) years
4. Have sufficient staffing, facilities, financial resources, and expertise to address the scope of the audit services
5. Demonstrate a commitment to providing reasonable annual continuity of experienced and qualified personnel

### **iii. General Information**

#### **Background Information**

LEAF is a national charitable organization dedicated to ensuring the law guarantees substantive equality for all women, girls, trans, and nonbinary people in Canada. We seek to advance gender equality by challenging laws, policies, and practices that discriminate against equality guarantees enshrined in the Canadian Charter of Rights and Freedoms, most notably sections 15 and 28. We work to advance substantive gender equality through litigation, law reform, and public education to bring about legal and social change.

LEAF has:

- 14 full time staff; seven permanent staff, and seven long term contract staff members
- 13 volunteer run branch-members across the country, from Edmonton to Halifax, comprised of law students, legal professionals, and committed feminists (approximately 70 individual volunteers)

LEAF's recent financial operations can be found in our annual reports posted on our website ([2022-2023](#), [2023-2024](#), and [2024-2025](#)). At a high level, LEAF receives charitable donations from individuals, private foundations, corporations, unions, event-based revenues, and term-limited project-based funding.

- Total 2025-2026 revenue were approximately \$2.4mil in revenues, notable revenue sources include:
  - o LEAF's revenue sources include charitable donations from individuals, private foundations, corporations, unions, event-based revenues, and term-limited project-based funding
- Total 2025-2026 expenses were approximately \$2.3mil
- LEAF has approximately \$2.6mil in assets, including an investment portfolio, an operational reserve fund, and prepaid expenses

- LEAF also has approximately \$0.8mil in liabilities, including deferred grant revenues, and accrued vacation pay
- The management of LEAF's financial affairs involve the following resources:
  - o LEAF's Finance and Audit Committee
  - o Director of Operations is responsible for the day-to-day financial management, LEAF's Executive Director is ultimately responsible for LEAF's financial management
  - o Additional support is provided to LEAF through a virtual Chief Financial Officer, and a bookkeeping firm, both external to the organization

### Financial Systems and Accounting Standards

System	List of Systems or Methods Used
Accounting system	QuickBooks Online, Dext
Payroll system	Ceridian (PowerPay)
Electronic Payables system	Plooto

#### iv. Scope of Services

**Services:** The Auditor will be expected to:

1. Complete the audit of the annual consolidated financial statements, including any additional schedules that may be required by funders, and provide written audit reports with an audit opinion on the financial statements.
2. Conduct the examination in accordance with the Canadian Auditing Standards and in compliance with the Canadian Accounting Standards for Not-for-Profit Organizations.
3. Prepare the financial statements and the annual T3010 – Registered Charity Information Return, including providing an electronic copies of the finalized financial statements and completed CRA T3010 Registered Charity Return.
4. Give periodic progress reports to the Treasurer and Executive Director during the audit process. There shall be immediate notification if fraud is found. Instances of fraud, waste, illegal acts, or indications of such, including all questioned costs, must be covered by a separate written report to the Chair, Treasurer and Executive Director of LEAF, unless contraindicated.
5. Advise the Executive Director and the Board of Directors of any weaknesses in key areas of risk pertaining to the internal controls noted during the audit or other areas of concern, prior to the issue of the Management Letter.
  - a. The Auditor shall provide appropriate beneficial recommendations based on audit findings to improve areas of concern.
  - b. The Auditor shall communicate in a post-audit report and in the form of a Management Letter, if required, to the Board any reportable conditions, as determined by the Auditor, found during the audit.
6. Ensure all new or changed reporting requirements and accounting and auditing standards are communicated to LEAF, in writing in a timely manner to ensure that financial statements and notes are in compliance with current reporting requirements and auditing standards.
7. Respond to and discuss with the LEAF's senior management team on any accounting, auditing, tax and other issues arising throughout the year. Inquiries, if any, are infrequent, usually brief, and specific in nature, and may require a written confirmation. It is expected that



such inquiries would be included in the fee schedule provided and would not incur additional billing or that LEAF staff would be advised of any additional charges prior to services being provided.

8. Attend organizational meetings: The auditors are required to attend the following 3 (three) virtual meetings as part of the requirements:
  - a. the Finance/Audit Committee to discuss the audit plan in February 2027
  - b. the Finance/Audit Committee to report on the audit findings in August 2027
  - c. the Annual General meeting in September 2027 to respond to questions as well as for the appointment of the auditors.

### **Annual Audit Schedule**

Before the end of February each year, the auditor shall correspond with LEAF staff to discuss and agree upon a schedule of activities that will lead to the completion of the annual audit. The schedule of activities shall be finalized by February of each year and shall set out the key dates by which necessary information is to be assembled by both parties.

The basic timeline will be as follows:

1. Schedule of client assistance, provided by the Auditor to LEAF staff by early-February 2027.
2. Q3 trail-balance, provided by LEAF staff to the Auditor by the mid-February for interim audit procedures, if any.
3. Year-end audit, prior to the conclusion of July 2027.
4. Draft audit report and presentation to the Finance and Audit Committee no later than the third week of August 2027.
5. Audit report received by the Board of Directors no later than their September 2027 meeting.
6. Preparation and filing of the CRA T3010 Registered Charity Return no later than September 30 2027.

LEAF staff will assist the Auditor by preparing a trial balance and supporting documentation on a timely basis. Both LEAF staff and the Auditor will be jointly responsible for the preparation and processing of materials and details required for the CRA T3010 Registered Charity Return.

### **v. Audit Proposal**

#### **Proposal Requirements**

A covering letter shall be provided with the proposal clearly stating the accounting firm's understanding of the services to be provided. The letter must include the name(s) of the person(s) who will be authorized to make representations for the firm, their title(s) and telephone number(s).

Proponents must respond to the items listed below in the order they are presented.

#### **Proposals should include:**

1. Company Profile and Contact Information: A brief profile of the firm (1 to 2 pages) indicating the scope of its practice, the range of activities performed by the firm such as auditing, tax service, accounting or management services.
  - a) Identify the Proponent's contact person, phone number and email address.
  - b) Provide information on the size and organizational structure of the auditing firm.

2. Number of clients and experience with similar not-for-profit audits: List current and past not-for-profit audit clients and indicate the number of years your firm has been the auditor for each client.
3. Audit Team: Name and brief resume of the partner(s), manager(s) and any other key staff who would be assigned to this audit and their experience, formal education, professional designations and certifications.
4. Audit Implementation Approach: Proposals must include
  - a) the firm's understanding of the work to be performed, audit approach to be used to gain an understanding of the organization's structure and systems, as well as a proposed schedule and any specific techniques or processes to be used for the annual audit.
  - b) the firm's commitment to perform the work within the time period specified in the annual schedule.
  - c) your expectations of LEAF both before and during the audit.
  - d) a timeline for the work and final reporting.
5. Other Services:
  - a) Description of the methodology to be used for keeping the organization abreast of any changes in accounting principles or legislation that would impact the annual financial statements.
  - b) Description of non-auditing professional services provided to other not-for-profit and public sector clients and innovative products offered by your firm as well as any specific pricing structure for such services.
6. Fee Proposal: The firm's fee estimate for audit services as described herein. The proponent will include a breakdown of fees for the actual preparation of the audit as well as for the preparation of the financial statements, the preparation and filing of the nonprofit returns.
7. References: Short-listed candidates will be required to provide three references of charitable organization audits within the last four (4) years.

### Proposal Evaluation Criteria

Proposal will be evaluated on a qualitative basis using the following criteria:

Criteria	Value
Not-for-Profit, and Charitable, Audit Experience	25
Audit Fee	20
Understanding of the Engagement	15
Audit Implementation Approach	15
Audit Firm Personnel Qualifications	10
References	10
Additional Services	5

### Evaluation Process

1. All proposals will be reviewed and scored against the evaluation criteria as described above by a subcommittee of LEAF' Finance and Audit Committee.
2. The scoring summary and recommendations will be reviewed by the Finance and Audit Committee.



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3. The Finance and Audit Committee will forward their recommendation to the LEAF Board of Directors for approval and recommendation to the members.
4. At LEAF's Annual General Meeting in September 2026, LEAF's members will vote to approve the Board's recommendation.

### **Submission of Proposals and Terms of Acceptance**

Proposals must be sent to [rfp@leaf.ca](mailto:rfp@leaf.ca) and addressed to LEAF's Finance and Audit Committee by email. Submission will be received until July 3, 2026. Proposals received after the deadline will not be considered.

### **Key Dates**

<b>Milestone</b>	<b>Deadline</b>
Deadline for proposals	July 3 2026
Interview selection/notification	July 17
Interviews	July 24
Notification of recommendation to the Board	August 21
Approval by LEAF's members at the Annual General Meeting	September 25 2026