Lytton First Nation

Request for proposal 2027-29 Auditing Services

September 29, 2026

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A. GENERAL INSTRUCTIONS

Invitation

Lytton First Nation is seeking proposals from qualified firms for the provision of audit and assurance services. This RFP is open to any qualified firm. Lytton First Nation may also directly invite selected firms to participate; a direct invitation is not a requirement or a factor considered in the evaluation of proposals. In addition to auditing the financial statements of the First Nation under Canadian Auditing Standards, the financial statements are to be presented in conformity with Canadian Generally Accepted Accounting Principles for governments, as recommended by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

The Lytton First Nation reporting entity includes the Lytton First Nation government and all related entities that are controlled by the First Nation.

Term

The engagement will begin with the fiscal period ending March 31, 2027, and will continue for a three-year term. However, the successful bidder will be reappointed on an annual basis through the execution of a signed engagement letter outlining the scope, deliverables, timing, fees and respective responsibilities of the auditor and the First Nation for that year.

Extension or early termination

With mutual agreement, the term may be extended for a further two years at an agreed upon rate or terminated earlier than the 3 years.

Submission Instructions

Respondents are requested to email proposals to: RFPsubmissions@lfn.band
All submissions must be received before 5:00pm PT, Friday October 30, 2026.

Inquiries

All inquiries regarding this request for proposal should be directed by email to: Bobby Jumbo, (Director of Finance) bobby.jumbo@lfn.band and Sabrina Spinks (Finance Manager) sabrina.spinks@lfn.band

With reference to this Request for Proposal please do not contact any individual other than Bobby Jumbo and Sabrina Spinks. Lobbying attempts will lead to disqualification of the firm.

B. BACKGROUND

Lytton First Nation is located on 14,161 acres of land divided into 56 reserves. The reserves are located at the site of the Indian Village of Kumsheen, meaning "where the Rivers Cross". Commissioner O'Reilly allotted the reserves on August 24, 1881. Geographically located along the Trans-Canada Highway, between the towns of Hope and Cache Creek, the Lytton First Nation reserves are scattered along a 100-killometer radius on both sides of the Fraser River. Lytton First Nation is rich in natural resources. Water availability is perhaps one of the most significant natural resources available to the Nation. The Stein River water system meets the water needs of a large proportion of community members while other community wells provide water to other members. Natural spring waters are available in various areas.

Key Personnel

The Finance Team consists of Director of Finance, Finance Manager, and 5 support staff in Accounts Payable, Payroll and Accounts Receivable.

Software Environment

The Finance Team uses Adagio and Paydirt.

Prior year Financial Statements

https://fnp-ppn.aadnc-aandc.gc.ca/fnp/Main/Search/FederalFundingMain.aspx?BAND_NUMBER=705&lang=eng

C. SCOPE OF SERVICES

Key Deliverables

A complete scope of requirements is included within. In addition to an audit of the consolidated financial statements of the Lytton First Nation, the year-end reporting requirements include certain supplemental reports as mandated by various government funding departments and attendance at the annual community information meeting to present the consolidated financial statements and audit findings. The key deliverables include:

- An audit of the consolidated financial statements of Lytton First Nation for each fiscal year ending March 31, conducted in accordance with Canadian Auditing Standards and Canadian public sector accounting standards (PSAS) as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada, and the issuance of an independent auditor's report on the consolidated financial statements, addressed to Chief and Council;
- Preparation of a supplemental reporting package for Indigenous Services Canada and other government funding departments, consisting of unaudited program schedules;
- Preparation of compliance reports required under the First Nations Financial Transparency Act (FNFTA), including a Schedule of Remuneration for Elected Officials, and a Schedule of Remuneration for Unelected Officials;
- Preparation of other supplemental reports which can vary year by year, and for which fees can be agreed upon separately. A comprehensive list of current-year supplemental reporting requirements will be confirmed with the successful proponent during planning;
- A management letter identifying internal control observations, recommendations, and any matters arising from the audit;
- Attendance and presentation at the annual general meeting consisting of the consolidated financial statements and audit findings;
- Telephone and email consultation throughout the year on accounting, reporting, and internal control matters arising in the ordinary course, at no additional charge. Significant research, investigation, or advisory work falling outside the ordinary scope of the audit may be billed separately, subject to prior written approval from the Finance Manager;
- All deliverables must be approved and submitted to funders within 120 days of fiscal year end, which falls just before July 31 each year.

D. SUBMISSION REQUIREMENTS

Proposal Contents

To allow for a meaningful evaluation, each proposal should include the following:

1. **Company Profile:** an overview description of the firm, including office location and any other organizational highlights, as well as confirmation that the firm is a licensed public accounting firm in good standing with CPA BC and CPA Canada.
2. **Audit Team**: An outline of the proposed audit team, with curricula vitae for the engagement partner, manager, and any other senior staff who will work on the engagement.
3. **Approach and Methodology**: a description of the firm's audit approach and methodology, including how the firm proposes to coordinate interim and year-end fieldwork with Finance Team and how the firm will meet reporting deadlines
4. **Audit Timeline:** A proposed timeline showing planning, interim fieldwork, year-end fieldwork, draft deliverables, and presentation at the AGM.
5. **Fee Schedule:** A fee schedule showing all-inclusive fees for each year of the engagement, broken down by staff level (partner, manager, senior, staff) with hourly rates and estimated hours, together with the firm's policy on out-of-pocket expenses, travel, and HST; hourly rates by position for advisory work falling outside the scope of the audit; and a description of any cost-reduction efficiencies the firm proposes to bring to the engagement
6. **Disclosure:** Disclosure of any actual or potential conflicts of interest, including any other engagements the firm has or may have with Lytton First Nation or related entities
7. **References:** Three (3) references from comparable First Nations or Indigenous public sector clients audited by the firm in the last three (3) years, including contact name, title, and email
8. **Value-Added Services:** A description of any resources or advice offered by the firm to First Nations or other clients at no additional charge — such as seminars, publications, training, or staff assistance relating to upcoming accounting changes — and any other ways the firm proposes to support Lytton First Nation capacity-building, financial literacy, or community activities and events

All submissions must be received before 5:00pm PT, Friday October 30, 2026.

- Emails should include the subject line: Audit Services Proposal (your company name)
- Proposals sent by fax or mail will not be accepted
- All respondents must disclose any actual or potential conflicts of interest that may arise
- All information provided under any submissions will be considered and treated as confidential
- Submissions must be signed by an authorized official from the organization
- Submissions cannot be modified by respondents after the closing date and time
- Submissions shall remain valid and open for acceptance for 90 days following the deadline
- Lytton First Nation shall not be obligated in any way by any response to this request for proposal.

Lytton First Nation shall not be held liable for any costs incurred in preparation for this RFP

Activity Key Dates
RFP Issued September 29, 2026
Inquiries Deadline October 16, 2026
Submission Deadline October 30, 2026 @ 5:00pm PST
Notification to Proponents November 13, 2026
Interim Audit Work Proposal Dependent
First Fiscal Year End March 31, 2027

Review Committee
Proposals will be reviewed by an evaluation committee composed of the Director of Finance, Finance Manager, Administrator, the Finance and Audit Committee. The committee will score each proposal against the criteria in Section D, may shortlist proponents for follow-up interviews or clarification, and will recommend a preferred proponent to Chief and Council for approval.

Reserved Rights

Lytton First Nation reserves the right to:

- Accept or reject any or all proposals, including the lowest-priced proposal, at its sole discretion
- Waive any informality or irregularity in any proposal
- Request clarification or additional information from any proponent
- Negotiate the final terms of engagement with one or more proponents.
- Cancel or amend this Request for Proposal at any time prior to execution of an engagement letter, without liability to any proponent
- A binding contractual relationship shall arise only upon execution of a written engagement letter, signed by both an authorized representative of Lytton First Nation & the successful proponent, for each fiscal year of the engagement as contemplated in Section A

E. EVALUATION PROCESS

Proposals will be evaluated by Lytton First Nation based on the following weighted criteria for a total of 100 points:

Audit Price (35 points)

- A firm quotation for fees charged for each year of the 3-year initial term (excluding out-of-pocket expenses)
- The firm's "Out of Pocket Expense" policy (i.e., actual expenses incurred based on receipts)
- Estimated hours and rates required to carry out the audit, broken down by category of staff.
- Information regarding any resources or advice offered by the firm to First Nations or other clients free of charge, such as seminars, publications, and/or other staff assistance relating to upcoming accounting changes or other areas for capacity-building
- Hourly rates by position for advisory work falling outside the scope of the audit
- An orientation towards finding efficiencies and other cost reduction efforts in providing external audit services
- Finding ways to maintain / enhance value for Lytton First Nation by demonstrating support for other first nation activities and events, financial literacy, and/or capacity-building

Capability and Experience (35 points)

- Information and background of the partner(s) and other key staff who will be assigned
- Qualifications and experience of the proposed audit team, including any skills or experience relevant to the audit (e.g., fund accounting, asset retirement obligations, etc.).
- Experience working with First Nations and/or other similar organizations in BC.
- Three examples of audits performed of similar scope and complexity, completed within the last three years, to be included as references and assessed on quality and relevancy.
- Capacity of the firm to provide assistance in other areas such as risk management, good governance, IT, Capital, human resources etc.
- Experience and continuity of audit personnel

Proposed Audit Approach (20 points)

- Ability to meet deadlines outlined within this document
- Timing and other proposed adjustments to activity planning detail offered above
- Scope, timing and percentage of work to be performed on an interim basis
- Availability and timely response to discuss complex accounting, tax, or reporting questions
- Approach to resolution of accounting or disclosure issues
- Use of technology or other techniques to keep audits efficient and on track
- Approach to post-audit / management letters.

Quality of Submission (10 points)

Proposal completeness, formatting, and organization