REQUEST FOR PROPOSAL

Financial Audit Services

College of Physiotherapists of Ontario
375 University Avenue, Suite 800
Toronto, ON M5G 2J5

Issued: May 13, 2026
Closing Date: June 12, 2026 at 16:00 hrs (EST)

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1.0 Invitation and Instructions to Proponents

1.1 Invitation

This Request for Proposals ("RFP") is an invitation to obtain Proposals from qualified and experienced accounting firms ("Firm") to perform the audit of the annual financial statements for the College of Physiotherapists of Ontario ("College") for a maximum of five (5) one-year terms.[1]

Audits must be planned and executed in accordance with Canadian Auditing Standards, (“CAS”) the Canadian Accounting Standards for Not-for-Profit as in Part III of the CICA handbook (“ASNPO”) as amended from time to time and the Ontario Regulated Health Professions Act, S.O. 1991, Chapter 18 ("RHPA").

The successful Firm should have experience and expertise in performing financial audits for not-for-profit organizations, be free of any obligations or interests that may conflict or affect their ability to perform and act as the Auditor on our behalf, and have the capacity to provide this service in a timely manner.

The Services are further described in Section 3.0 – Scope of Services.

1.2 College of Physiotherapists of Ontario

The College is incorporated as a non-share capital corporation under the Act and considered as a not-for-profit under Section 149(1) of the Income Tax Act. The Ontario Corporations Act and Not-for-Profits Corporations Act, 2010 do not apply to the College.

The College was formally incorporated in 1994 and is one of 26 health profession regulators in the Province of Ontario, responsible for regulating the practice of physiotherapy.

The College is governed by a Board of Directors consisting of eight (8) physiotherapy professional members elected by the members in eight electoral districts, two (2) academic members representing post-secondary institutions providing physiotherapy training, and seven (7) public members appointed by the Government of Ontario.

The College has approximately 47 employees who provide services related to registration, professional conduct, patient advice, corporate services, Ontario Clinical Exam, and executive management. The College receives no financial support from the Government of Ontario and derives the majority of its revenue from fees charged to physiotherapists joining the College as a registrant.

[1] The College’s Board appoints the Auditor on an annual basis. The successful firm will be considered as the Auditor on an annual appointment by the Board, subject to an assessment of the Auditor each year of the term. The Board reserves the right to not appoint the successful firm if, in the Board’s opinion, the firm has an unsatisfactory annual assessment.

The College's annual operating budget is approximately $10,000,000. Nearly 77% of annual revenue is derived from registration fees charged to physiotherapists and professional health corporations. 13% of annual revenue is derived from fees for the Ontario Clinical Practice Exam, which is currently in its final year with the College as it transitions to the new national Canadian Physiotherapy Examination run by the Canadian Alliance of Physiotherapy Regulators. 57% of expenses are related to salaries and benefits, 23% to administration, overhead, and information technology, 9% to programming, and 10% to the Ontario Clinical Exam for Fiscal Year 2027.

The College has short-term and long-term investments greater than $5,000,000 and net assets over $6,000,000 invested in capital assets, internally restricted funds, and unrestricted reserves. Unrestricted net assets equal approximately $5,300,000, representing nearly six months of operations.

Firms are strongly encouraged to review the RHPA, the College's, 2026-2030 Strategic Plan and background at www.collegept.org

1.3 Critical Dates

The key dates in the RFP process are:

Date	Milestone
May 13, 2026	Release of RFP
June 12, 2026	Last day to receive proposals
August 20, 2026	Completion of assessment by Risk, Audit and Finance Committee
September 21–26, 2026	Final decision by CPO Board

1.4 Closing Date

To participate, a Firm must deliver its Proposal to the College in accordance with the instructions set forth in this RFP before the Closing Date and Time.

All proposals must be received no later than June 12, 2026 at 16:00 hrs (Eastern Standard Time).

All responses must be submitted electronically or by mail to:

Mary Catalfo, Director, Finance
Email: mcatalfo@collegept.org

Submissions that do not adhere to these requirements may not be accepted. All questions received by the deadline will be answered and shared with all recipients of the RFP. Questions should be directed in writing via email to Mary Catalfo at mcatalfo@collegept.org.

1.5 Financial Systems and Statistics

The College uses the online version of QuickBooks Advanced to manage its financial data. Registration data is managed by a customized database built on the Microsoft Dynamics 365 platform.

For more information about the College, please refer to:

- Board Meetings and Materials: https://collegept.org/about-the-college/board-of-directors-committees-and-elections/board-minutes-and-meeting-materials/
- Strategy and Reporting: https://collegept.org/about-the-college/strategy-and-reporting/

1.6 Instructions to Proponents

1.6.1 Definitions

In this RFP, the following definitions shall apply:

- "Affiliated Person" has the meaning set out in the Income Tax Act (Canada).
- "ASNPO" means the Canadian accounting standards for Not-For-Profit as in Part III of the CICA Handbook.
- "Auditor" means the successful Firm to this Request for Proposal.
- "Audit Services" means the financial audit of and resulting opinion on the annual financial statements of the College of Physiotherapists of Ontario.
- "Contract" means a formal written contract between the College and a Selected Firm to undertake and provide the Services.
- "College" means the College of Physiotherapists of Ontario.
- "Firm" means an entity or individual that submits a Proposal.
- "Proposal" means a Proposal submitted in response to this RFP.
- "Selected Firm" means a Proponent selected by the College in response to this RFP.
- "Services" means the works requested to be performed as per this RFP.

Firms will be deemed to have carefully examined the RFP, including all Schedules and Attachments, prior to preparing and submitting a Proposal with respect to all facts that may influence a Proposal.

1.6.2 Enquiries and Addenda

All enquiries related to this RFP should be directed, by e-mail ONLY, to:

Mary Catalfo, Director, Finance
Email: mcatalfo@collegept.org

Only bona fide prospective Firms may ask questions. Information obtained from any person or source other than the Director, Finance should not be relied on.

Firms shall carefully examine the RFP documents and shall fully inform themselves as to the intent, existing conditions and limitations that may affect their Proposal submission. No consideration will be given after submission of a Proposal to any claim that there was a misunderstanding with respect to the conditions imposed.

Firms finding discrepancies or omissions in the Contract or RFP, or having any doubts as to the meaning or intent of any provision, should immediately notify the College's Director, Finance.

If there are any changes, additions, or deletions to the Proposal Scope, conditions, critical or closing dates, the College will issue a written addendum that will form part of this RFP. Any changes will be provided to Firms by means of written addenda published on MERX and the College's website www.collegept.org. The Firms shall be deemed to have acknowledged such addenda.

Information given orally will not be binding. Verbal discussion with the College's Management or staff shall not become part of the RFP or modify the RFP unless confirmed by written Addendum.

All Proposals must be submitted either by regular mail or by email in PDF format. The RFP Name must clearly be stated on the subject line.

1.6.3 Amendments to Proposals

Proposals may be revised by amendment, submitted by email to the Delivery Location, at any time before the Closing, but not after. An authorized signatory of the Firm must sign an amendment in the same manner as the original and confirm the amendment with an electronic signature. Fax or hand-delivered amendments are not permitted.

2.0 General Terms of Proposal Process

2.1 Proposal Preparation Costs

All expenses incurred by the Firm in preparation and submission of a Proposal are to be borne by the Firm, with the express understanding that no claims for reimbursements against the College will be accepted.

The College shall not be responsible for any costs involved in or associated with any meetings, discussions, or negotiations following submission that could lead to the development or acceptance of the Proposal and award of a contract.

2.2 Limitation of Damages

The Firm, by submitting a Proposal, agrees that it will not claim damages, for whatever reason, relating to the Contract or in respect of the competitive process, more than an amount equivalent to the reasonable costs incurred by the Firm in preparing its Proposal. The Firm waives any claim for loss of profits if no agreement is made with the Proponent.

2.3 Proposal Evaluation

"Best value" is the essential part of purchasing a product and/or service. The College may prefer a proposal with a higher price if it offers greater value and better serves the College's interests, as determined by the College at its sole discretion.

Section 4.0 – Selection Criteria contains the information regarding how Proposals are to be evaluated. The Evaluation Team will not be limited to the criteria listed in Section 4.1, and may consider other criteria identified as relevant during the evaluation process. Any criteria considered will be applied evenly and fairly to all Proposals.

The College, at its sole discretion, reserves the right to:

- Reject any or all Proposals whether complete or not.
- Reject any Proposal it considers not to be in its best interests.
- Waive any minor irregularity or insufficiency in the Proposal submitted.
- Not be liable for misunderstandings or errors in the Request for Proposals.
- Issue Addenda to the Request for Proposals.
- Contact references provided by the Firms.
- Retain independent persons or contractors for assistance in evaluating Proposals.
- Request points of clarification to assist in evaluating Proposals.
- Negotiate changes with the successful Firm.
- Award separate contracts for separate work components.
- Withdraw the Request for Proposals.

Each Firm shall disclose in its Proposal any conflicts of interest and existing business relationships it may have with the College, its elected or appointed officials, or employees.

2.4 Proposal Presentation

The College reserves the right to request one or more of the Firms whose submissions are of interest, to make an oral presentation to the College.

2.5 Proposal Confidentiality

All submissions become the property of the College and will not be returned to the Firm. The College will consider all Proposals submitted as confidential, unless otherwise required by law, but reserves the right to make copies for its internal review and for review by its financial, accounting, legal, and technical consultants.

2.6 Conflict of Interest

A Proponent shall disclose in its Proposal any actual or potential conflicts of interest and prior and existing business relationships it may have with the College, its elected or appointed officials or employees. The College may rely on such disclosure.

2.7 Solicitation of College Staff

Proponents and their agents are cautioned that solicitation of members of the College — including members of the Board, employees, or any appointed contractor, firm, committee, or commission — during the Proposal seeking period, through evaluation, and up to award, may be cause for rejection of a Proposal.

2.8 No Collusion

No person, whether natural or body corporate, other than the Firm, has or will have any interest or share in the Proposal or in the proposed contract. There is no collusion or arrangement between the Firm and any other actual or prospective Firms relating to Proposals submitted for this project.

2.9 Disqualification

The College reserves the right to disqualify or reject a Proposal in whole or in part if in the College's sole opinion:

- The current or past corporate or other interests of a Firm or any of its subcontractors or Affiliated Persons place it in a conflict of interest regarding this RFP or the activities or mandate of the College.
- The Firm, including any corporation whose directors are or were directors of any corporation, is in arrears in respect of any contractual arrangement with the College, unless financial arrangements satisfactory to the College are made.
- The Firm or any of its directors, officers, shareholders, Affiliated Persons, associates, or affiliates has a claim or has initiated a claim or legal proceeding against the College or any of its subsidiaries, or against whom the College has a claim or has initiated a legal proceeding.
- There is collusion between separate Firms.

2.10 Litigation

Firms who, either directly or indirectly through another corporation or entity, have been or are in litigation, or who have served notice with intent to proceed with court action against the College relating to any contract for works or services, may be considered ineligible Firms. Receipt of Proposals from such Firms may be disqualified from the evaluation process.

2.11 No Contract

This RFP is not a tender and does not commit the College in any way to select a preferred Proponent. By submitting a Proposal and participating in the process as outlined in this RFP, Firms expressly agree that no contractual, tort, or other legal obligation of any kind is formed under or imposed on the Board by this RFP or submissions prior to the completed execution of a formal written Contract.

2.12 Reservation of Rights

The College reserves the right to accept the Proposal it deems most advantageous and the right to reject any or all Proposals for any reason, in each case without giving notice or reasons. The College reserves the right to negotiate with any Firm as it sees fit, or with another Firm or Firms concurrently. The College shall not incur liability to any other Proponent because of such negotiations or modifications.

2.13 Acceptance of Proposal

Acceptance of a Proposal will be made in writing from the College and will be addressed to the successful Firm at the address given in the submitted Proposal. Following acceptance and approval to proceed, the Firm is expected to enter into a contract with the College to perform the work agreed upon. The Contract will include the entire Request for Proposals, the Proponent's total Proposal submission, and any mutually agreed upon modifications, changes, or negotiated adjustments.

2.14 Firm Pricing

Proposals must be firm for sixty (60) days after the closing date. Prices will be firm for the entire Contract period. Firms are solely responsible for ensuring rates and prices consider any fluctuations in fuel prices or other variable costs during the Contract period.

Firms will provide multiyear pricing for the entire 5-year period of the Contract. This pricing may not be modified without prior written consent and approval by both the College and the Selected Firm.

Firms should clearly state assumptions underlying fee estimates, including factors that may result in cost increases. Any material deviation from proposed fees must be communicated and approved in advance.

Firm pricing must detail the explicit cost of any additional services not covered by the Proposal and Contract, including any one-time costs or fees that may be applicable. Conditions for additional fees must be provided and explained in the Proposal.

2.15 Currency and Taxes

All prices quoted are to be:

- In Canadian dollars (CAD).
- Exclusive of HST.

2.16 Negotiation Delay

If a written Contract cannot be finalized within thirty (30) days of notification of the successful Firm, the College may, at its sole discretion, rescind the award with that Firm and either sign a Contract with the next qualified Firm or choose to terminate the Request for Proposals process.

2.17 Assignment

This RFP and any resulting Contract may not be assigned by either party without the prior written consent and approval of the other party, which consent may not be unreasonably withheld. Either party, without such consent, may assign or sell the same regarding the transfer or sale of substantially its entire business, or in the event of its merger or consolidation with another company.

2.18 Law

Any permitted assignee shall assume all obligations of the assignor under the Contract. No assignment shall relieve any party of responsibility for the performance of any accrued obligation hereunder. This RFP and any resultant award shall be governed by and construed in accordance with the laws of the Province of Ontario.

3.0 Proposal Format

Firms are requested to maintain brevity in their submissions and avoid unnecessary additional documentation. To receive full consideration during evaluation, Proposals must include the following:

- Company Profile and Contact: A brief profile of your 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. Identify the contact person, phone number, and email address. State the head office address as well as the address and phone number of any local office that will manage or assist in managing this audit.
- Experience with Not-For-Profit Audits: List current and past audit clients and indicate the number of years your firm has been the auditor for each client. Describe your familiarity and experience with ASNPO and Canadian Audit Standards ("CAS").
- Experience with Regulated Sectors: Describe and list, if applicable, the Firm's experience with other Colleges covered by the RHPA or similar organizations in a government regulated sector.
- Audit Staffing: Name and brief resume of the partner(s), manager(s), and other key staff who would be assigned to this audit.
- Audit Implementation: Proposals performed, audit approach, and commitment to perform the work within the time specified in the annual schedule. This would include the approach used to gain an understanding of the College structure and systems, as well as a proposed schedule and any specific techniques or processes to be used for the interim audit and annual audit.
- Other Services: Description of the methodology to be used for keeping the College abreast of any changes in accounting principles or legislation that would impact the audited annual financial statements. Description of non-auditing professional services provided to other not-for-profit clients, innovative products offered by your firm, and any specific pricing structure for such services.
- Independence: Description of how the Firm will maintain its independence, in accordance with CPA Canada Code of Professional Conduct, if providing both audit and accounting consulting services.
- Fee Proposal: Your firm's audit fee including an estimate of the hours broken down between various responsibilities. Estimates should be provided of the fees that would be charged in the subsequent four years following the initial appointment. Out of pocket expenses shall be clearly stated to be either part of the estimated fee or estimated separately. An indication shall be given as to how fees for special audit, accounting, or consulting work would be billed and the conditions under which these additional services would be provided.
- Billing Dates: The proposed schedule of billing dates.
- References: Three references audited within the last three years. Include the number of years of service and a contact name, telephone number, and email address for each reference.

4.0 Scope of Services

4.1 Project Objectives

4.1.1 Services

- The Auditor will be required to examine the financial records, systems, and controls in accordance with the CAS and ASNPO, and the RHPA to provide a written audit opinion on the College's annual financial statements. The Auditor's report should be suitable for printing within the financial statements and be addressed to the Board. The Auditor will be required to attend the College's Risk, Audit & Finance Committee ("RAFC"), or other duly appointed committee by the College's Board, to present and explain the audit plan and audit findings reports.
- The College's RAFC Committee, or other duly appointed committee by the College's Board, will recommend the appointment of an Auditor (or Audit Firm) for audit services to the College's Board, and the Board will confirm the appointment. The College expressly reserves the right, at its sole discretion, to use other financial services and/or financial firms for services besides the annual audit of financial statements.
- The Auditor will ensure all new or changed reporting requirements and auditing standards are communicated to the RAFC Committee in writing, to ensure that financial statements and notes prepared by management are in compliance with current reporting requirements and auditing standards.
- The Auditor will respond to and discuss with the Director, Finance and other College staff, 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 the College staff would be advised of any additional charges prior to services being provided.

4.1.2 Qualified Statement

The Auditor shall immediately upon discovery of information or conditions which would otherwise lead to the inclusion of a qualified opinion with respect to the financial statements, inform and fully discuss such matters with the College's Director, Finance. The Auditor shall, as far in advance as possible, allow a reasonable period of time for the College staff to make an investigation, analyze, report, and take corrective action to avoid the inclusion of such qualification.

4.1.3 Annual Audit Schedule

- Before March 31st of each year, the Auditor shall correspond with the College's Director, Finance to discuss and agree upon a schedule of activities which will lead to the completion of the annual audit. The schedule of activities shall be finalized by March 31st and set out the key dates by which necessary information is to be assembled by both parties.
- The Auditor will attend a meeting of the RAFC to review the audit plan and answer any questions that may arise prior to the RAFC approving the plan.
- The Auditor will be responsible for the preparation and processing of all confirmation and engagement letters. The College staff will be responsible for preparing working papers, Notes to the Statements, and the Financial Statements.
- The suggested timeline for audit work and auditor presentations is as follows, and is subject to change depending on the date of approval by the College's Board. The timeline may be altered with the agreement of the College and the Auditor:

Item	Description	Date / Timeline
1	Auditor to submit audit prep requirements to the College's finance department	March 31
2	The College's finance department to complete audit prep work	April 15 – May 15
3	Auditors present Annual Audit Plan to the College's RAFC	April
4	Auditors conduct audit field work	End of May – Early June
5	Auditors present audit findings & draft audited financial statements to RAFC Committee for recommendation to the Board	August
6	The College's Board approves audited financial statements	September
7	Auditor provides signed audited financial statements and a management and discussion letter to the Director, Finance and files the annual return with CRA	September
8	Management & RAFC issue RFP for audit services	Every 5 years

4.2 College Professional Services Agreement

A professional services agreement will be drafted and signed by both the College and the Audit firm, binding both parties to a contractual agreement.

4.3 Terms of Engagement

It is the intention of the College to enter into a five-year agreement with the successful firm to provide financial statement audit services beginning with the annual financial statement audit for the fiscal year ending March 31, 2027 to the fiscal year ending March 31, 2031 inclusive.

5.0 Selection Criteria

5.1 Evaluation Team

All submitted proposals which are responsive and meet the requirements outlined in this RFP will be evaluated by a team formed by the College.

The Evaluation Team will not be limited to the criteria referred to in this RFP, and may consider other criteria identified as relevant during the evaluation process. Please refer to Section 5.4 – Evaluation Matrix for scoring of proposal submissions.

The Evaluation Team may apply the evaluation criteria on a comparative basis, evaluating Proposals by comparing one Firm's Proposal to another Firm's Proposal. All criteria will be applied evenly and fairly to all Proposals. The Evaluation Team will use the following broad weighting to determine which Proposal is most advantageous to the College.

5.2 Minimum Requirements

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

- The Firm must have a license issued by the Chartered Professional Accountants of Ontario to perform audit services.
- The assigned supervisory staff must hold current membership with the Chartered Professional Accountants of Ontario.
- Completed a Not-For-Profit audit of similar size and scope (or greater) within the last three years.
- Have sufficient staffing, facilities, financial resources, and expertise to address the scope of the audit services.
- Demonstrate a commitment to providing reasonable annual continuity of experienced and qualified personnel.

5.3 Mandatory Requirements

The Firm must meet the following mandatory requirements to be considered for further evaluation:

- Proposal completed and signed by a person authorized to bind the Firm to statements made in the submission.
- Proposal received by email by the specified Closing date and time.

5.4 Evaluation Matrix

Criteria	Maximum Score
Mandatory Criteria	**Pass / Fail**
Cover letter completed and signed by person authorized to bind the Firm to statements made in the submission. Proposal must be received, by email to mcatalfo@collegept.org by the specified closing date and time.	—

Criteria	Maximum Score
Point-Rated Criteria	**Points**
1. Understanding of Engagement Demonstration of full understanding of the College structure and governance. Statement of full understanding of the audit objectives and overall scope of work to be performed.	**10**
2. Experience with Not-For-Profit Audits Not-For-Profit auditing experience. Experience with organizations from a government regulated sector.	**15**
3. Personnel Technical experience of the firm and experience with organizations of a similar size and complexity. Experience and qualifications of audit team proposed for the College's audit.	**15**
4. Audit Implementation Audit plan including number of person hours anticipated to perform the services. Approach used to gain an understanding of the College's structure and operations. Quality of the proposal in terms of methodology and approach to the audit, including a description of substantive and compliance testing, and internal control evaluation. Estimate of the College staff time required including a schedule outlining when required.	**15**
5. Additional Services Accounting firm's ability to provide additional services to the College throughout the entire period of the Agreement. Whether or not additional services are included with the Firm's pricing or are an extra cost to the College.	**10**
6. References	**10**
7. Audit Fee The proposed fees for the five-year term, exclusive of taxes, to include: • Professional fees of audit and support staff based on person hours. • Estimated disbursements and administrative fees. • Value added services bundled with the audit service fees. • Estimated hours required and levels of staff to be assigned and hourly billing rates. • The cost of additional services that may be provided and the conditions under which such services may be required.	**25**

Criteria	Maximum Score
Total Points	**100**

6.0 Form of Proposal

Complete the form below and submit with Proposal.

FORM OF PROPOSAL – REQUEST FOR PROPOSAL: Financial Audit Services	
RFP Project Title	
Name of Proponent	
Contact Person and Title	
Business Address	
Telephone	
Fax	
E-mail Address	
TO: Mary Catalfo, Director, Finance By email: mcatalfo@collegept.org	

#	Declaration
1	**I/We, the undersigned duly authorized representative of the Firm,** having received and carefully reviewed all of the Proposal documents, including the RFP and any issued addenda, and having informed ourselves of the intent and scope, do hereby submit this Proposal in response to the RFP.
2	**Acknowledgement of Addenda and Clarifications Issued by the College (Per Section 1.6.2)** We acknowledge the receipt of the following addenda or clarifications forming part of this Request for Proposal:

Addendum / Clarification Number	Date of Addenda/Clarification (YY/M/D)	Proponent Signature

#	Declaration
3	I/We confirm that this proposal is accurate and true to the best of my/our knowledge.
4	I/We confirm that, if awarded the Contract, I/we will always be the "prime contractor" with respect to the audit services. This proposal is submitted this _____ day of _____, 2026.
5	I/We have the authority to bind the Firm.

Authorized Signatures	
Name of Firm	*Name of Firm*
Signature of Authorized Signatory	*Signature of Authorized Signatory*
Print Name and Position of Authorized Signatory	*Print Name and Position of Authorized Signatory*