



Squamish Nation

Forensic Audit Services

Request for Proposal



Summary of Key Information

RFP Title Forensic Audit Services
RFP # 1 - 0201

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Submission Location

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RFP Issue Date August 16, 2019
RFP Closing Date September 6, 2019 no later than 15:00:00 PST



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1.0 Introduction

1.1 *About the Squamish Nation*

The Squamish Nation (the “**Nation**”) is comprised of descendants of the Coast Salish Aboriginal peoples who lived in the present day Greater Vancouver area; Gibsons Landing and Squamish River watershed. The Squamish Nation have occupied and governed their territory since beyond recorded history. Total area of Squamish Nation Traditional Territory is 6,921 sq. km. (~692,100 hectares).

The Nation consists of 23 villages encompassing 21.2 sq. km. (~2,120 hectares). The percentage of Squamish Nation Traditional Territory allotted to the people is 0.4230%. These parcels of land are scattered from North Vancouver, Gibsons Landing to the area north of Howe Sound.

The Nation provides a wide variety of services to its members including, but not limited to, health, education, child and family services, member support services, employment and training, and housing. The Nation generates its own source revenue from a diverse range of commercial businesses including real estate development, forestry, retail, and marina management, as well as from leasing and taxation.

1.2 *Request for Proposal*

Squamish Nation invites your firm to submit Proposals for the provision of forensic audit services as part of the Squamish Nation’s request for legal advice from its legal counsel (“Legal Counsel”), as specified in this Request for Proposal (“**RFP**”).

This RFP will be conducted with the objective of maximizing the benefit to the Nation, while offering Proponents a fair and equitable opportunity to participate.

Proponents are advised to pay careful attention to the wording used throughout the RFP. Failure to satisfy any term or condition of this RFP may result in a non-compliant Proposal. In particular pay careful attention to 1.7 Submission Requirements.

1.3 *Definitions*

Evaluation Committee means the individuals who will evaluate the Proposals on behalf of the Squamish Nation.

Fixed Hourly Rate means the definite and predetermined hourly rate to be charged for the performance of the Services by the successful Proponent.

Nation means the Squamish Nation (also known as the Squamish Indian Band).



Privilege exempts documents and other forms of communication from having to be disclosed in legal proceedings. Legal privilege is one of the most well-recognized privileges. By successfully invoking legal privilege, a person is entitled to resist the disclosure of information or the production of documents to which an opposing litigant would otherwise be entitled (*Canada (Privacy Commissioner) v Blood Tribe Department of Health*, SCC, 2008 [Blood Tribe]). Canadian law generally recognizes two categories of legal privilege: legal advice privilege and litigation privilege. Legal advice privilege prevents disclosure of information communicated to the lawyer for the purpose of obtaining legal advice, as well as information communicated to the client by the lawyer in order to give legal advice. Litigation privilege protects any documents or communications created for the dominant purpose of preparing for existing or anticipated litigation.

Proponents means an individual, business entity, organization or Proponent Team responding to this RFP with a Proposal.

Proposal means the Proponent's response to the RFP and includes all of the Proponent's attachments and presentation materials.

PST means Pacific Standard Time.

Services means the functions, duties, tasks and responsibilities to be provided by the Proponent as described in the RFP.

1.4 *Proposal Pricing*

The Proposal must provide a **Fixed Hourly Rate** for all of the forensic resource team members inclusive of all expenses to perform the services set out in this RFP. Prices proposed shall be in Canadian funds and exclusive of all applicable taxes.

1.5 *Proposal Preparation and Submission*

All Proponents responding to this RFP are expected to comply with the preparation instructions and submission requirements presented in this section and section 1.7 for content and format. Failure to comply with these instructions and requirements may result in the disqualification of the Proponent's Proposal from further consideration.

It is the Proponent's responsibility to ensure that they have a complete and thorough understanding of all the requirements, expressed or implied, regarding the specifications of the RFP prior to submission of the Proposal.



Proposals shall be enclosed in a single sealed package plainly marked with the words “PROPOSAL FOR FORENSIC AUDIT SERVICES”. The Proposals may be delivered by hand, courier or mail. A digital copy of the Proposal shall be submitted to the contact person noted in Summary of Key Information. Proposals must be signed by an officer of the Proponent who is authorized to bind the Proponent.

The RFP will close on September 6, 2019 at 15:00 hours PST. Proposals must be received by the Squamish Nation before September 6, 2019 at 15:00 hours PST.

1.6 *Questions and Clarification of RFP*

Proponents who want clarification on the RFP should contact the person noted in the Summary of Key Information. If information additional to that disclosed in the RFP is requested, this information will be provided to all Proponents.

All questions must be submitted to the Squamish Nation no later than August 23, 2019 at 16:00 hours PST. Answers will be provided to all proponents by August 28, 2019.

1.7 *Submission Requirements*

Mandatory RFP requirements

Only Proponents who demonstrate all of the following criteria are invited to submit proposals:

- Experienced forensic investigators with requisite experience in investigating fraud and conflicts of interest, and in forensic compliance auditing;
- Experience in drawing inference and identifying trends from review of evidence;
- Experience in conducting forensic interviews, and evaluating responses;
- Qualified and experienced in computer and digital forensic analysis (electronic discovery and document review, forensic data collection and data analytics); and
- Experience in liaising with legal counsel in conducting forensic audits for use in providing legal advice and in preparing an expert report for use in litigation proceedings.

Proponents must provide sufficient detail in their Proposal to substantiate compliance with the RFP’s minimum requirements. In addition, Proponents must provide cross reference to any parts of the Proposal that contain information that they wish to be considered in the evaluation of any given requirement. Proposals not meeting all mandatory RFP criteria may be rejected without further consideration.

To achieve a uniform review process and obtain the maximum degree of comparability, please organize your Proposal in the following manner:



- Title page – identifies the RFP title and RFP #, Proponent name, local address, telephone and fax numbers, email address, name of contact person and date of Proposal,
- Table of contents – identifies the included material by section and page number

Contents

Section 1

Proponent profile.

Include the following information regarding the individuals who will conduct the forensic work:

- Qualifications (biography, education, professional designations, First Nations experience, number of years of forensic experience)
- Expertise and relevant experience (within the past 5 years)
 - Type of company
 - Scope of services
 - Relevance to the Services required under this RFP
 - Value of services
 - Engagement team members (title, project title/involvement)
 - Risks/issues/challenges identified in previous forensic audits and how they were managed
 - Location
 - Estimated time period of the project
- 3 References
 - Description of the project
 - Company name
 - Contact name and details (phone number/email)

The Squamish Nation may, at its sole discretion, contact some or all of the cited references and may contact any source other than the cited references. The Squamish Nation reserves the right to reject a Proponent's Proposal if a reference's responses are deemed unsatisfactory.

Section 2

With reference to the Scope of Services in Section 2.0 (including sub-sections 2.1-2.4), the Proponent must provide a proposed Work Plan that details the Proponent's proposed approach to the Services, and includes, at a minimum:

- the Proponent's understanding of the work they will be performing, their expected role with Legal Counsel and the mandate of the Squamish Nation;
- the process proposed for the Services, including in particular, the approach the Proponent will take to executing forensic audits, including the use of any techniques and/or tools;
- the anticipated timeline to complete the Services;
- the individuals involved at each stage of the Work Plan;



- the level of effort expected for the Proponent to undertake the Services;
- a detailed budget for each stage of the Work Plan that details all fees and costs expected to perform the Services, including the Fixed Hourly Rate for each individual expected to be involved providing the Services and all anticipated internal and external expenses; and
- any assumptions made in developing the Work Plan.

Section 3

Conflict of interest. The Proponent shall disclose any actual and/or potential conflicts of interest. The Squamish Nation reserves the right to reject a Proposal based on this criteria.

2.0 Scope of Services

The purpose and intent of this RFP is to solicit Proposals from qualified Proponents to provide forensic audit services to the Nation, in collaboration with Legal Counsel, for the purpose of assessing the Nation’s financial administration and management and obtaining legal advice with respect to the same. Specifically, the Nation would like the scope of the Services to include the review of:

Business Revenue Services

- Marina operations
- Forestry operations
- Project negotiation expenses
- Lands and resource accommodations
- Leases

Intergovernmental Relations, Natural Resources & Revenue

- Project negotiation and development – Commercial projects
- Project negotiation and development – Natural resources/environment
- Intergovernment and accommodation
- Intergovernment accommodations – Community projects
- Intergovernment accommodations – Claims and treaty
- Intergovernment accommodations – Accommodation project

Member Support Services

- Community programs – Member support services

The Nation also believes there are significant efficiencies and expertise that can be achieved in the context of enhanced policies and processes within the scope of the Services it is seeking in this RFP. Accordingly, for the purpose of providing legal advice to the Nation, the Proponent will be expected to work with Legal Counsel to identify and breaches of legal obligations or requirements and to make recommendations for best practices and policies for financial administration and management going forward.



2.1 *Services Required*

The Proponent shall perform such forensic accounting and auditing procedures as necessary and as instructed by Legal Counsel, to identify and quantify irregularities within the Commercial Programs, Intergovernmental Relations, Natural Resources & Revenue, and Member Support Services areas as detailed in section 2.0. This may include, but is not limited to, the areas of contracting, purchasing, expense reporting, standard operation procedures, policies and/or other financial activity relating to a maximum of three fiscal years.

In collaboration with and at the direction of Legal Counsel, the Proponent will prepare confidential written reports of findings and deliver briefings to Legal Counsel. In collaboration with Legal Counsel, the Services are also expected to include informed recommendations on enhancements to the Nation's internal policies and processes, resulting in effective and proportional interventions to address any non-compliance.

During the course of the forensic audit services, the scope of work may be further expanded or altered at the recommendation of the Proponent, with written approval by the Squamish Nation. A Proponent's submission must include quotes for hourly rates for additional services.

After the completion of the service contract with this request, further forensic investigation may be requested. Further, the Proponent shall be available as a fact and expert witness on behalf of the Nation, to support any and all legal action as it relates to the Services defined in the RFP. A Proponents submission must include quotes for hourly rates for additional services.

2.2 *Deliverables*

During the course of the forensic audit the Proponent shall provide regular updates on work progress and findings to Legal Counsel. Any potential changes to the scope of and/or fees for the Services must be authorized by the Nation, via Legal Counsel, prior to proceeding with the additional scope and/or incurring additional fees.

Immediately following the completion of the forensic audit services, the Proponent shall, in collaboration with and at the direction of, Legal Counsel, issue a confidential written report to Legal Counsel, which shall detail, at a minimum and as may be requested:

- all discovered or potential abnormal activity, its quantification, cause and consequence; and



- recommendations and appropriate actions to prevent further irregular activities relating to contracting, purchasing, expense reporting, standard operating procedures, policies, and other financial activity;

(the “**Report**”)

Following delivery of the Report, the Proponent shall remain available to work with Legal Counsel to address any questions arising from its Report and undertake further investigation in order to ensure Legal Counsel has the factual information necessary to provide the Squamish Nation with legal advice regarding the matters identified in the Report and as may arise in the course of the Proponent’s Services.

All working papers and reports must be retained, at the Proponent’s expense, for a minimum of seven (7) years unless the Proponent is notified by the Nation in writing prior to the expiry of seven (7) years to extend that period. In addition the Proponent must agree to respond to reasonable inquiries of successor auditors and to allow successor auditors to review working papers relating to matters of continuing account and contractual significance.

2.3 *Budget*

Fixed fee to a maximum of \$150,000, inclusive of all professional fees, travel, and disbursements, and excluding applicable taxes.

2.4 *Anticipated Timeline*

August 23, 2019	Deadline for submission of questions
August 28, 2019	Response to Proponent questions
September 6, 2019	Deadline for submission of Proposal
September 20, 2019	Deadline date for Evaluation Committee to respond
October 7, 2019	Commencement of services
November 29, 2019	Conclusion of services

3.0 **Selection Process**

3.1 *Proposal Evaluation*

The **Evaluation Committee** will evaluate Proposals in the sequence identified below.

During the evaluation process, Proponents may be required to provide additional information to clarify statements made in their Proposals or other information as may be deemed necessary by the Squamish Nation.



Each Proposal shall be evaluated separately against the RFP’s requirements.

3.2 Evaluation Sequence

Criteria

The Evaluation Committee will further evaluate Proposals of Proponents who meet all of the mandatory RFP requirements against the following evaluation criteria:

- Qualifications of the Proponent and its proposed team. The Proponent’s and its proposed team’s combined expertise and experience with conducting forensic audit investigations, including digital forensic analysis, and with providing advice and opinions to First Nation governments.
- Methodology and approach
- Fees and pricing is market competitive.

Scoring

The RFP evaluation criteria will be distributed within the following categories:

Evaluation Categories		Weight
1.	Capability and Resources <ul style="list-style-type: none"> • Qualifications and Relevant Experience • 3 References • Quality of Proposal (format, layout and completeness) 	50%
2.	Methodology and Approach <ul style="list-style-type: none"> • Investigation Services Detail • Handling and Approach 	30%
3.	Pricing	20%
Total		100%

3.3 Proposal Return

The Proposal and any accompanying documentation submitted by the Proponents are the property of the Squamish Nation and will not be returned.

3.4 Withdrawals or Addendums

Proponents may amend or rescind their Proposal prior to the RFP closing date and time by submitting a clear and detailed written notice to the Squamish Nation in accordance with section 1.5 and subject to section 1.6.

In either of the following circumstances:

- (a) The Proponent has rescinded a Proposal prior to the RFP closing date and time; or



(b) The Squamish Nation has received the Proposal after the RFP closing date and time;

Such Proposal will, at the Proponent’s choice, either be returned to the Proponent at the Proponent’s expense after the RFP closing date and time, or destroyed by the Squamish Nation after the RFP closing date and time.

4.0 Limitations

This RFP does not constitute an offer and will not be considered a contract with the Nation. The Nation is not obligated to accept any Proposal or to engage the services of any Proponent, and reserves the right, in its absolute discretion, to accept or reject any and all Proposals (or portions thereof) and to negotiate the terms set forth in any Proposal. The successful Proponent will not be retained by the Nation until the Nation and the Proponent have entered into a contract for services (“**Contract for Services**”) in a form acceptable to the Nation, in its discretion.

Any Proponent submitting a Proposal under this RFP is solely responsible for their own expenses in preparing, delivering or presenting a Proposal, and their own expenses, legal or otherwise, incurred in negotiating and entering into a Contract for Services with the Nation. Under no circumstances will the Nation be liable for any losses or damages arising from the Nation’s rejection of any Proposal for any reason whatsoever.

5.0 Confidentiality

All of the information provided by the Nation to the Proponent shall be kept confidential. The invitees and subsequently selected Proponent may not issue any information whatsoever regarding this project without prior written approval of the Nation.

