



**COLLEGE OF MEDICAL LABORATORY TECHNOLOGISTS
OF MANITOBA**

245 Lilac Street
Winnipeg, MB R3M 2S2
www.cmltm.ca

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**Request for Proposals (RFP)
External Audit Services**

Fiscal Year: 1st January 2026 to December 31st 2026

Issued by: College of Medical Laboratory Technologists of Manitoba (CMLTM)
245 Lilac Street
Winnipeg, MB R3M 2S2

Issue date: June 23, 2026

Proposal Deadline: August 15th, 2026, 1600 hrs CT

Delivery of Proposals:

registrar@cmltm.ca
CMLTM
Attention: Janie McBey
245 Lilac Street
Winnipeg, MB
R3M 2S2

The College of Medical Laboratory Technologists of Manitoba (CMLTM) is the regulatory body for the profession of Medical Laboratory Technology in Manitoba.

For more information about CMLTM visit the CMLTM website, www.cmltm.ca



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1. Purpose of the Request for Proposals

This Request for Proposals (RFP) invites audit firms to submit proposals for the performance of audit services with respect to the financial statements of the College of Medical Laboratory Technologists of Manitoba (CMLTM).

2. Period of Service Agreement

The selected firm will perform the financial audit services for one year, for the 2026 fiscal year. CMLTM will retain the option to extend the Service Agreement for up to five additional years, in one-year increments, provided both parties agree to the renewal. The fiscal year for CMLTM is January 1 to December 31.

3. Type and Scope of Audit

The audit of the Financial Statements of CMLTM (the financial audit) must be conducted in accordance with Canadian Auditing Standards (CAS) for not-for-profit organizations. The audit report should express an opinion as to whether the financial statements present fairly, in all material respects, the financial position of CMLTM, and the results of its operations, change in its net liabilities, and its cash flow for the year in accordance with Canadian Generally Accepted Accounting Principles (GAAP).

Services required include:

1. Participation in meetings: Council and CMLTM Registrar/CEO as required to plan and close the audit.
2. Provision of audit services in accordance with Canadian generally accepted audit standards, to include:
 - Non-Consolidated Financial Statements of CMLTM
 - Summary of Non-Consolidated Financial Statements of CMLTM
 - Independent Auditor's Report
 - Management Representation Letter
 - Audit Findings: Comment on Internal Controls
3. Preparation and filing of the T2 Information Income Tax Return with Canada Revenue Agency by the required filing deadline
4. To advise the Council and Registrar/CEO of any forthcoming changes in accounting and reporting requirements for not-for-profits
5. To serve as a resource and be available for consultation on accounting and related matters throughout the fiscal year.



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4. Timing of the Auditor's Reports

The Auditor will:

1. Provide the financial statement auditor's report, addressed to CMLTM, having format and content consistent with Canadian Auditing Standards,
2. Provide the CMLTM Treasurer with the auditor's reports in sufficient time to enable CMLTM to meet any statutory reporting requirements such as timing and distribution where the report is needed for inclusion of the CMLTM Annual Report or must be submitted to the Minister of Health. The timing for the report is May 1st. This date is based on the current information and is subject to change.
3. The Auditor will prepare a management letter for the financial audit that highlights observations and recommendations related to internal control, accounting issues, or other matters identified during the audit.

5. Determination and Payment of Fees

The Auditor will invoice CMLTM for the audit fees for services completed as contemplated under this Request for Proposals. Amounts billed will be according to the tendered amounts set out in the service agreement with the Auditor.

After the completion of each year under the service agreement, either the Auditor or CMLTM may call for a meeting to determine whether the audit fees for further years should be revised.

In the event that additional work needs to be performed in any particular year to meet Canadian Auditing Standards due to issues outside of the control of the Auditor, the Auditor will discuss with CMLTM whether additional fees may be charged for such work. The Auditor will provide CMLTM with full details of such additional audit work and the reason for it.

6. Audit Responsibilities

The overall responsibility for the audit rests with the CMLTM Council through the Treasurer.

7. Work Done by CMLTM Staff

A major objective of CMLTM is to ensure quality audits and services at a reasonable cost. Accordingly, CMLTM staff are prepared to assist the Auditor by providing information, documentation, and explanations as required. Assistance will include:

- Preparation of financial statements, including notes and schedules,
- Preparation of year-end working papers,
- CMLTM Council meeting minutes,
- Copies of current contract and agreements,
- Documents supporting transactions (receipts and deposits books),
- Communications to membership (renewal notice),



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- Current fee schedule,
- Any other documents requested by Auditor.

The above would include meetings with the audit staff during the planning and field work stages. All CMLTM staff involved with the audit process are located at the CMLTM office, 245 Lilac Street, Winnipeg, MB, R3M 2S2.

8. Proposal Content and Format

Submissions to the RFP shall include:

- An introduction to the firm.
- Details of the firm's experience in providing audit service to the health-regulatory, not-for-profit sector, as well as organizations of comparable size.
- Provide information on whether you provide services to any related organizations, and specifically health-regulatory colleges in Manitoba.
- Demonstrated knowledge and expertise in the health-regulatory, not-for-profit sector.
- A description of the qualifications of the service team that will be directly responsible for the audit.
- Description of the audit approach.
- Fee structure for audit services including an estimate of the hours expected to perform the annual audit, an estimate of the fees for non-audit specific services and expected out-of-pocket costs.
- Three references of similarly sized clients, for whom the firm has provided audit services in the past five years, preferably from within the health-regulatory, not-for-profit sector; include name and contact information.
- The respondent shall declare in the proposal any actual or potential threats to independence that may impair the ability of the firm to remain objective and free from conflict.

9. Evaluation Criteria

For proposals to be evaluated, the respondent must demonstrate independence and disclose any actual or perceived conflict of interest by providing a written statement attesting same.

Proposals will be evaluated based on the following criteria:

- Experience and qualifications of the firm relevant to the requirements.
- Professional standard and areas of expertise of the firm.
- Audit approach.
- Internal control review approach.
- Fee structure for audit services including an estimate of the hours expected to perform the annual audit and expected out-of-pocket costs.



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10. Basis of Selection

CMLTM will award the contract and sign an engagement letter with an independent audit firm who, based on an evaluation of all responses and applying all criteria, is determined to be the best qualified to perform the services and at the best value.

CMLTM reserves the right to:

- Reject any or all proposals, to take any or all proposals under advisement
- To request further information and clarification from any respondent
- To accept any proposal based on the best overall value to CMLTM in terms of merit and cost.

Conditions:

- Late proposals will not be considered
- CMLTM will not be liable for any costs incurred by the respondents in preparation of their submission to this RFP
- The rejection of any or all proposals shall not render CMLTM liable for any costs or damages
- CMLTM will consider all proposals submitted in response to this RFP as confidential. The submission of a proposal will be deemed to be consent by the respondent.
- CMLTM reserves the right to accept any proposal submitted or to reject all proposals.
- CMLTM expects to formally notify the successful bidder on or before October 1st, 2026.

11. Termination of Contract

CMLTM reserves the right to terminate the contract within 30 days written notice under the following circumstances:

- The audit firm fails to perform in accordance with the specified service requirements as presented in this RFP.
- The audit firm fails to provide any service as specified in the agreement without prior written notice.
- The audit firm fails to meet the provisions of the RFP in any significant degree.