WHRM Audit Committee Meeting Excerpts
June 17th,2026

Recommendation Report for Auditing Services

Council is required under Section 42 of the Municipal Government Act (MGA) to appoint a registered auditor to complete an annual audit for the Municipality. In addition, Section 2000 of the Nova Scotia Regulatory and Review Board (NSRRB) Accounting and Reporting Handbook requires that annual audits be completed for the water utilities.

On April 17, 2026, a Request for Proposals (RFP) for auditing services was posted on the Nova Scotia Procurement website. The closing date for submissions was May 28, 2026. Three proposals were received, one from each of the following vendors: MNP LLP, Doane Grant Thornton LLP, and BDO Canada LLP.

The review team found that two proposals met the minimum score required in Phase 1. Following the review of Phase 2, the final scores were determined (below). Based on these results, and the number of hours outlined in BDO Canada LLP's proposal, staff are recommending BDO Canada LLP.

Company	Proposal Score
BDO Canada LLP	92.7
Doane Grant Thornton LLP	81.1

BDO Canada LLP had the overall strongest submission, as it best aligned with the RFP and the Municipality's needs. The submission met all the requirements and qualifications required, provided appropriate municipal references and a favorable number of hours dedicated to the audit process. The proposal also demonstrated a stronger allocation of Partner and Manager time, supported by a larger team assigned to cover all RFP deliverables.

	Audit Year Ending				
Company	2026	2027	2028	2029	2030
BDO Canada LLP	$73,000	$76,750	$81,000	$85,250	$90,000
Doane Grant Thornton LLP	$91,560	$96,138	$100,852	$105,512	$110,798

The committee raised questions about experience and qualifications of bidders and other details both in the public forum and during an in-camera session. Director Rochon provided the additional information necessary for the Committee to forward the recommendation.

The recommendation,

That Council award a contract to BDO Canada LLP to perform annual auditing services for West Hants Regional Municipality and the Water Utility, and to perform annual financial statement compilation services for Hantsport Fire Department for fiscal year ends March 31, 2026, through to March 31, 2030.

Financial Implications

An estimate for auditing services was included in the 2026–27 operating budgets for West Hants, the Water Utility, and the Hantsport Fire Department. The following outlines the cost of the first year of the proposal, including applicable taxes, as well as the corresponding 2026–27 budget figures.

	BDO Canada	Applicable HST (3.86%)	Total	Operating Budget	Variance
West Hants	$ 57,500	$ 2,219.50	$ 59,719.50	$ 36,225	$ (23,494.50)
Water Utility	$ 12,000	$ 463.20	$ 12,463.20	$ 10,000	$ (2,463.20)
Hantsport Fire Department	$ 3,500	$ 135.10	$ 3,635.10	$ 3,000	$ (635.10)
	$ 73,000	$ 2,817.80	$ 75,817.80	$ 49,225	$ (26,592.80)

The proposals are expected to result in operating costs exceeding budget estimates, creating a projected shortfall of $26,592.80. This variance will be monitored throughout the fiscal year.

Attachments:

- Recommendation Report for Annual Auditing Services

<u>Chief Administrative Officer Review</u>

The Director’s report and recommendation to the Audit Committee was thoroughly reviewed by the committee including an in-camera portion of the meeting when additional questions were asked about the proposals. The 2025/26 year-end process is awaiting the appointment of the auditor so that the process can continue and conclude.

I support the recommendation.

Excerpt prepared by: ______________________________
Chelsea Woodman, Financial Services Admin

Excerpt reviewed by: ____________________________

Carlee Rochon, Director of Financial Services

Excerpt Approved by: ____________________________
Mark Phillips Chief Administrative Officer

WEST HANTS REGIONAL MUNICIPALITY REPORT

Information ☐	Recommendation ☑	Decision Request ☐	Councillor Activity ☐

To: Audit Committee

Submitted by: Carlee Rochon

Date: June 11, 2026

Subject: Annual Auditing Services, March 31, 2026, to March 31, 2030

LEGISLATIVE AUTHORITY

- Municipal Government Act, Part II – Administration, 42 (1)
- Nova Scotia Regulatory and Appeals Board – Water Utility Accounting and Reporting Handbook – Section 2000

RECOMMENDATION or DECISION REQUEST

Audit Committee recommends that:

Council award a contract to BDO Canada LLP to perform annual auditing services for West Hants Regional Municipality and the Water Utility, and to perform annual financial statement compilation services for Hantsport Fire Department for fiscal year ends March 31, 2026, through to March 31, 2030.

BACKGROUND

Property ☐	Public Opinion ☐	Environment ☐	Social ☐	Economic ☑	Councillor Activity ☐

Council is required under Section 42 of the Municipal Government Act (MGA) to appoint a registered auditor to complete an annual audit for the Municipality. In addition, Section 2000 of the Nova Scotia Regulatory and Review Board (NSRRB) Accounting and Reporting Handbook requires that annual audits be completed for the water utilities.

On April 17, 2026, a Request for Proposals (RFP) for auditing services was posted on the Nova Scotia Procurement website. The closing date for submissions was May 28, 2026. Three proposals were received, one from each of the following vendors: MNP LLP, Doane Grant Thornton LLP, and BDO Canada LLP.

The proposals were reviewed by staff, including the Director, the Manager of Accounting and Financial Reporting, and the Municipal Clerk, between May 28 and June 5, 2026.

This was a two-phase evaluation process. In the first phase, the technical details of each proposal were reviewed and scored. The price information (Phase 2) was kept sealed until this step was completed. Proposals needed to score at least 56 out of 70 points (80%) in Phase 1 to move forward to the next stage.

In the second phase, the price portion of the proposals was evaluated. The lowest bid received the full 30 points available, and the other bids were scored based on how their prices compared to the lowest bid.

DISCUSSION

Upon review of Phase 1, the following scores were determined:

Company	Proposal Score
BDO Canada LLP	89.5
Doane Grant Thornton LLP	81.7

The review team found that two proposals met the minimum score required in Phase 1. However, BDO Canada LLP was identified as the strongest overall submission, as it best aligned with the RFP and the Municipality's needs. This was primarily due to the clear and detailed information provided on each stage of the audit, including the estimated hours required. The proposal also demonstrated a stronger allocation of Partner and Manager time, supported by a larger team assigned to cover all RFP deliverables.

In addition, BDO Canada LLP's proposal addressed all aspects of the required services, including the Water Utilities and the Hantsport Fire Department.

After the evaluation scores were finalized and agreed upon by the review team, the sealed price envelopes were opened. The following summarizes the total proposed costs for each vendor over the five-year period, excluding applicable taxes.

	Audit Year Ending				
Company	2026	2027	2028	2029	2030
BDO Canada LLP	$73,000	$76,750	$81,000	$85,250	$90,000
Doane Grant Thornton LLP	$91,560	$96,138*	$100,852	$105,512	$110,798

*Doane Grant Thornton LLP indicated that additional costs may be incurred in 2027 due to Public

Sector Accounting Standard PS 1202. These costs were not included in the pricing table, as the fees are not yet known, but were estimated to be in the range of $5,000.

Following the review of Phase 2, the final scores were determined (below). Based on these results, and the number of hours outlined in BDO Canada LLP's proposal, staff are recommending BDO Canada LLP.

Company	Proposal Score
BDO Canada LLP	92.7
Doane Grant Thornton LLP	81.1

NEXT STEPS

Have the five-year contract signed.

FINANCIAL IMPLICATIONS

Tendering Timeline:

Posted to Procurement	April 17, 2026
Closing Date	May 28, 2026
Price Expiry Date	August 24, 2026
Days Remaining	47 Days

An estimate for auditing services was included in the 2026–27 operating budgets for West Hants, the Water Utility, and the Hantsport Fire Department. The following outlines the cost of the first year of the proposal, including applicable taxes, as well as the corresponding 2026–27 budget figures.

	BDO Canada	Applicable HST (3.86%)	Total	Operating Budget	Variance
West Hants	$ 57,500	$ 2,219.50	$ 59,719.50	$ 36,225	$ (23,494.50)
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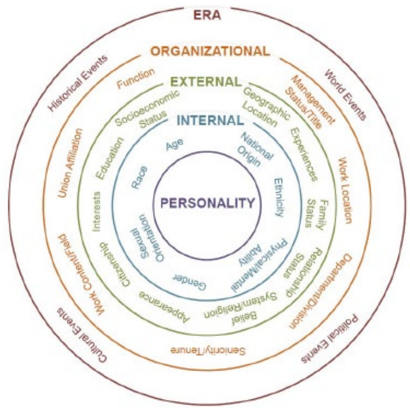
	$ 73,000	$ 2,817.80	$ 75,817.80	$ 49,225	$ (26,592.80)

The proposals are expected to result in operating costs exceeding budget estimates, creating a projected shortfall of $26,592.80. This variance will be monitored throughout the fiscal year.

DIVERSITY, EQUITY, INCLUSION AND ACCESSIBILITY CONSIDERATIONS

Staff reviewed this administrative matter, and no material DEIA impacts were identified.



ALTERNATIVES

1. Council could reject the recommendation and choose to offer the contract to Grant Thorton, this is not recommended.
2. Council could reject both proposals and have the RFP resubmitted, however this would likely result in a need to extend the 2026 audit period.

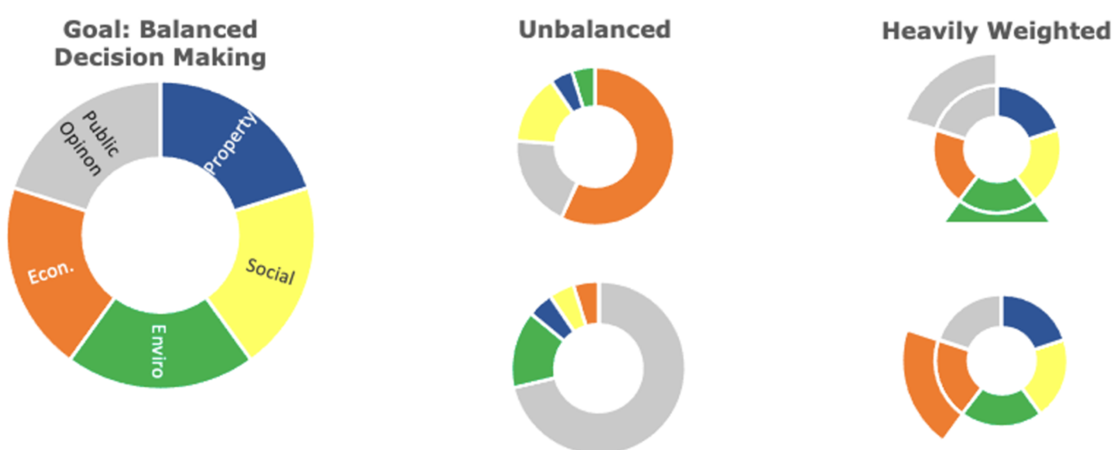
ATTACHMENTS

N/A

CHIEF ADMINISTRATIVE OFFICER REVIEW

N/A

Council has been provided with a reference taken from the Meeting and Committee Procedural Policy , Appendix C "Decision Making by Council and Committee of the Whole" as a reminder of the principles highlighted for good decision making.



Report Prepared by: ______________________________
Chelsea Woodman,
Financial Services, Administrative Assistant

Report Reviewed by: ______________________________
Carlee Rochon,
Direction, Financial Services