

THIS MEMORANDUM OF AGREEMENT made this ____ day of _____ A.D. 2017.

BETWEEN:

THE GOVERNMENT OF MANITOBA,
represented by the
Minister of Indigenous and Municipal Relations
(hereinafter referred to as "Manitoba")
and

(hereinafter referred to as "Community")

OF THE FIRST PART

- and -

(hereinafter referred to as "Auditing Firm")

OF THE SECOND PART

WHEREAS Manitoba and the Community desire that the Auditing Firm performs certain audit services;

AND WHEREAS the Auditing Firm has represented to Manitoba and the Community a willingness to provide the services required by Manitoba and the Community;

AND WHEREAS the parties wish to formalize their relationship.

NOW THEREFORE the parties covenant and agree as follows:

SECTION 1 - TERM OF AGREEMENT

This Agreement comes into effect on the date of signing and shall continue in force until August 31, 2018, unless terminated before or extended beyond that date as hereinafter provided. This Agreement constitutes the auditing services for the two fiscal years ending March 31, 2017 and March 31, 2018.

SECTION 2 - SERVICES TO BE PROVIDED

The Auditing Firm shall perform the auditing services as outlined in the Audit Scope in Appendix I for two fiscal year ends.

SECTION 3 - PERFORMANCE OF AUDITING FIRM OBLIGATIONS

- 3.1 The Auditing Firm shall not perform both auditing services and non-auditing services such as bookkeeping or co-management services for the same Community.
- 3.2 The Auditing Firm represents and warrants that the Auditing Firm possesses the necessary skills, expertise and experience to perform the required services in accordance with the provisions of this Agreement.
- 3.3 The Auditing Firm agrees to appoint a qualified and competent person as the auditor who shall be responsible to see to the performance of the Auditing Firm and hereby appoints _____ as the auditor for this Agreement. If the Auditing Firm requires that a replacement person be appointed after this Agreement has been signed, both the Auditing Firm and the Community must agree to the new auditor.

SECTION 4 - FEES

- 4.1 Subject to the following subsections, in consideration of services performed to the satisfaction of Manitoba and the Community, the Auditing Firm will invoice the Community and the Community shall pay to the Auditing Firm a fee of \$_____ for the March 2017 fiscal year end and a fee of \$_____ for the March 2018 fiscal year end.
- 4.2 The Auditing Firm must provide to the community a detailed written request of the records required to complete the audit four (4) weeks prior to the date the records are required. The Auditing Firm may bill an extra fee of 5% bi-weekly of the total amount of its audit fee if it has not received the accounting records by the due date provided to the community. Documentation showing the dates that the records were requested and received is required. Where the audit firm is unable to complete the audit due to not receiving the required records in time to complete the audit, they are to provide the appropriate audit report and certifications by July 31st for the fee specified. Manitoba, the Community and the Auditing Firm may agree to additional services at a mutually agreeable price and such additional services are not to exceed 10% of the value of the contract.
- 4.3 If additional work is required to complete the audit as a result of the Community not preparing the required schedules or documentation, a written request must be submitted to Celia Lima by fax at (204) 677-6753. All additional work must be approved prior to starting to ensure payment will be made for the service rendered.

- 4.4 Where all conditions of this contract are met and Manitoba has not received the audited financial statements including all the required reports and certifications by August 31st; Manitoba and/or the Community shall impose a penalty of 10% per week of the contract fee for each and every week, and part thereof, that the required reports are late.
- 4.5 All invoices shall be satisfactory to the Community in both form and content.
- 4.6 The Community shall endeavour to pay the Auditing Firm any fees due within 30 days after the receipt and approval of an invoice.
- 4.7 Those invoiced fees not paid by the Community within 60 days of receipt and approval shall bear interest from the 60th day at the following rate:

Prime Interest Rate (as determined by Manitoba Department of Finance)

SECTION 5 - ASSISTANCE FROM THE COMMUNITY

The Community agrees to make available to the Auditing Firm documents, records and assistance from officers and employees of the Community as, in the opinion of the Community or Manitoba, be reasonably necessary to assist the Auditing Firm in the performance of services under this Agreement.

SECTION 6 - OWNERSHIP OF INFORMATION

- 6.1 All information, data, research, documents, photographs and materials produced by the Auditing Firm, or any officers, employees or agents of the Auditing Firm, in the performance of this Agreement, and all copyright therein, shall be the property of the Auditing Firm pertaining to this engagement.
- 6.2 The Auditing Firm agrees to lend its audit files to Manitoba or its nominee upon request without cost to Manitoba.

SECTION 7 - LIABILITY

- 7.1 Manitoba and the Community shall not be liable for any injury to the Auditing Firm, or to any officers, employees or agents of the Auditing Firm, or for any damage to or loss of property of the Auditing Firm, or of the officers, employees or agents of the Auditing

Firm, caused by or in any way related to the performance of this Agreement.

7.2 Subsection 7.1 does not apply if the injury, damage or loss was caused by the wrongful or negligent act of any officer or employee of Manitoba or the Community while acting within the scope of his or her employment.

SECTION 8 - TERMINATION

Without restricting any other remedies available, Manitoba or the Community may, at its sole option, immediately terminate this Agreement by written notice giving reasons, if:

- (i) in the opinion of Manitoba or the Community, the services provided by the Auditing Firm are unsatisfactory, inadequate, or are improperly performed; or
- (ii) in the opinion of Manitoba or the Community, the Auditing Firm has failed to comply with any term or condition of this Agreement; or
- (iii) the Auditing Firm becomes bankrupt or insolvent; or
- (iv) the funding status of the Community changes (for example, to trust status).

SECTION 9 - ENTIRE AGREEMENT

This document contains the entire agreement between the parties. There are no undertakings, representations, or promises, expressed or implied, other than those contained in this Agreement.

SECTION 10 - AMENDMENTS

No amendment or change to, or modification of, this Agreement shall be valid unless it is in writing and signed by all parties.

SECTION 11 - NOTICES

11.1 Any notice or other communication to the Auditing Firm under this Agreement shall be in writing and shall be sent to the Auditing Firm to:

11.2 Any notice or other communication to the Community under this Agreement shall be in writing and shall be delivered or sent to:

11.3 Any notice or other communication to Manitoba under this Agreement shall be in writing and shall be delivered or sent to:

Celia Lima
Municipal Audit & Tax Manager
Department of Indigenous and Municipal Relations
Financial & Administrative Services
59 Elizabeth Drive (Box 37)
Thompson MB R8N 1X4

This Agreement has been executed by the Community, the Minister of Indigenous and Municipal Relations on behalf of the Government of Manitoba and by the Auditing Firm on the dates noted below.

SIGNED IN THE PRESENCE OF:

_____	_____
Witness	Community Signature

	Date

_____	_____
Witness	Director of Finance for the Minister of Indigenous and Municipal Relations

_____	_____
Witness	Auditing Firm Signature

	Date