

RETURN BIDS TO:
RETOURNER LES SOUMISSIONS À:
Travaux publics et Services gouvernementaux
Canada
Place Bonaventure, portail Sud-Est
800, rue de La Gauchetière Ouest
7^{ème} étage
Montréal
Québec
H5A 1L6
FAX pour soumissions: (514) 496-3822

REQUEST FOR PROPOSAL
DEMANDE DE PROPOSITION

**Proposal To: Public Works and Government
Services Canada**

We hereby offer to sell to Her Majesty the Queen in right of Canada, in accordance with the terms and conditions set out herein, referred to herein or attached hereto, the goods, services, and construction listed herein and on any attached sheets at the price(s) set out therefor.

**Proposition aux: Travaux Publics et Services
Gouvernementaux Canada**

Nous offrons par la présente de vendre à Sa Majesté la Reine du chef du Canada, aux conditions énoncées ou incluses par référence dans la présente et aux annexes ci-jointes, les biens, services et construction énumérés ici sur toute feuille ci-annexée, au(x) prix indiqué(s).

Comments - Commentaires

Title - Sujet FORENSIC AUDIT SERVICES	
Solicitation No. - N° de l'invitation EF944-121858/A	Date 2012-03-16
Client Reference No. - N° de référence du client 20121858	
GETS Reference No. - N° de référence de SEAG PW-\$MTB-201-11996	
File No. - N° de dossier MTB-1-34565 (201)	CCC No./N° CCC - FMS No./N° VME
Solicitation Closes - L'invitation prend fin at - à 02:00 PM on - le 2012-04-04	
Time Zone Fuseau horaire Heure Avancée de l'Est HAE	
F.O.B. - F.A.B. Plant-Usine: <input type="checkbox"/> Destination: <input type="checkbox"/> Other-Autre: <input type="checkbox"/>	
Address Enquiries to: - Adresser toutes questions à: Duthoy, Martin	Buyer Id - Id de l'acheteur mtb201
Telephone No. - N° de téléphone (514) 496-3885 ()	FAX No. - N° de FAX (514) 496-3822
Destination - of Goods, Services, and Construction: Destination - des biens, services et construction: DEPARTMENT OF PUBLIC WORKS AND GOVERNMENT SERVICES CANADA PL.BONAVENTURE,PORTAIL S-E,BUR.7300 800 RUE DE LA GAUCHETIERE O. MONTREAL Quebec H5A1L6 Canada	

Instructions: See Herein

Instructions: Voir aux présentes

Vendor/Firm Name and Address

**Raison sociale et adresse du
fournisseur/de l'entrepreneur**

Issuing Office - Bureau de distribution

Travaux publics et Services gouvernementaux Canada
Place Bonaventure, portail Sud-Est
800, rue de La Gauchetière Ouest
7^{ème} étage
Montréal
Québec
H5A 1L6

Delivery Required - Livraison exigée See Herein	Delivery Offered - Livraison proposée
Vendor/Firm Name and Address Raison sociale et adresse du fournisseur/de l'entrepreneur	
Telephone No. - N° de téléphone Facsimile No. - N° de télécopieur	
Name and title of person authorized to sign on behalf of Vendor/Firm (type or print) Nom et titre de la personne autorisée à signer au nom du fournisseur/ de l'entrepreneur (taper ou écrire en caractères d'imprimerie)	
Signature	Date

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PROFESSIONAL AUDIT SUPPORT SERVICES (PASS) SUPPLY ARRANGEMENT

REQUEST FOR PROPOSAL (RFP)

FOR THE PROVISION OF

FORENSIC AUDIT

FOR THE

**PUBLIC WORKS GOVERNMENT SERVICES
CANADA**

This RFP is issued against the Professional Audit Support Services (PASS) Supply Arrangement, PWGSC File No. **E60ZG-060004/E**. All terms and conditions of the referenced Supply Arrangement apply and must be incorporated into any resulting contract.

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PART 1 - GENERAL INFORMATION

1. Introduction

The bid solicitation and resulting contract document is divided into seven parts plus attachments and annexes, as follows:

Part 1 General Information: provides a general description of the requirement;

Part 2 Bidder Instructions: provides the instructions, clauses and conditions applicable to the bid solicitation and states that the Bidder agrees to be bound by the clauses and conditions contained in all parts of the bid solicitation;

Part 3 Bid Preparation Instructions: provides bidders with instructions on how to prepare their bid;

Part 4 Evaluation Procedures and Basis of Selection: indicates how the evaluation will be conducted, the evaluation criteria that must be addressed in the bid, if applicable, and the basis of selection;

Part 5 Certifications: includes the certifications to be provided;

Part 6 Security and Other Requirements: includes specific requirements that must be addressed by bidders; and

Part 7 Resulting Contract Clauses: includes the clauses and conditions that will apply to any resulting contract.

The Attachments include the List of Suppliers, Pricing Schedule, Evaluation Procedures, Certifications Precedent to Contract Award.

The Annexes include: the Statement of Work, the Basis of Payment and the Security Requirements Check.

The list of suppliers being invited to bid on this bid solicitation is provided as Attachment 1 to Part 1. This list will not be updated if additional suppliers request copies of the bid solicitation.

2. Summary

Public Works and Government Services Canada seeks to establish a contract(s) under the Professional Audit Support Services (PASS) Supply Arrangement, under the following Workstreams **Forensic Audits**

Single Task-Based Contract

Following two claims concerning unforeseen construction costs in contracts, Canada would like to establish a contract under Workstreams 4, Forensic audits in order to proceed to an audit of the Contractors registries. Please refer to Publics Works and Government Services Canada Statement of Works (Annex A).

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3. Potential Bidders under this RFP

This requirement is open only to pre-qualified Suppliers under 4. Forensic Audit

The list of pre-qualified suppliers being invited to bid on this bid solicitation is provided as Attachment 1 to Part

4. Debriefings

At contract award, the Contracting Authority will notify all bidders of the name of the Contractor who has been awarded the contract as well as its total estimated value and as to why their bid was not selected. We do not intend to conduct in-person debriefs for this solicitation. Instead, the information set out in the regret letter will include the reason the bidder's proposal was not accepted.

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ATTACHMENT 1 to PART 1 LIST OF SUPPLIERS

Potential bidders under this RFP

The requirement described in this RFP is open to pre-qualified suppliers for the following work stream(s) of the PASS SA:

Work Stream 4: Forensic Audits;

BMCI Investigations & Security Ltd

Deloitte

Ernst & Young

Froese Forensic Ltd.

KPMG

Navigant Consulting

Pricewaterhouse Coopers

Raymond Chabot Grant Thornton Consulting

PART 2 - BIDDER INSTRUCTIONS

1. Standard Instructions, Clauses and Conditions

All instructions, clauses and conditions identified in the Request for Supply Arrangements (RFSA) by number, date and title are set out in the Standard Acquisition Clauses and Conditions (<https://buyandsell.gc.ca/policy-and-guidelines/>)

Bidders who submit a bid agree to be bound by the instructions, clauses and conditions of the bid solicitation and accept the clauses and conditions of the resulting contract.

The 2003 (2011-05-16), Standard Instructions - Goods or Services - Competitive Requirements, are incorporated by reference into and form part of the bid solicitation.”

Subsection 5.4 of 2003, Standard Instructions - Goods or Services - Competitive Requirements, is amended as follows:

Delete: sixty (60) days

Insert: 120 calendar days

Section 12 of the Standard Instructions – Goods or Services – Competitive Requires, is amended as follows:

Replace subsection 1, (a) and (b) with the following:

1.Canada may reject a bid where any of the following where any of the following circumstances is present;

a) the Bidder is subject to a Vendor Performance Corrective Measure, under the Vendor Performance Corrective Measure Policy, which renders the Bidder ineligible to bid on the requirement;

b) an employee, or subcontractor included as part of the bid, is subject to a Vendor Performance Corrective Measure, under the Vendor Performance Corrective Measure Policy, which would render that employee or subcontractor ineligible to bid on the requirement, or the portion of the requirement the employee or subcontractor is to perform.

2. Submission of Bids

Bids must be submitted only to Public Works and Government Services Canada (PWGSC) Bid Receiving Unit by the date, time and place indicated on page 1 of the bid solicitation.

3. Enquiries - Bid Solicitation

All enquiries must be submitted in writing to the Contracting Authority no later than 5 calendar days before the bid closing date. Enquiries received after that time may not be answered.

Bidders should reference as accurately as possible the numbered item of the bid solicitation to which the enquiry relates. Care should be taken by bidders to explain each question in sufficient detail in order to enable Canada to provide an accurate answer. Technical enquiries that are of a proprietary nature must be clearly marked "proprietary" at each relevant item. Items identified as "proprietary" will be treated as such except where Canada determines that the enquiry is not of a proprietary nature. Canada may edit the questions or may request that the Bidder do so, so that the proprietary nature of the question is eliminated, and the enquiry can be answered with copies to all bidders. Enquiries not submitted in a form that can be distributed to all bidders may not be answered by Canada.

4. Applicable Laws

Any resulting contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in the Province of Quebec.

Bidders may, at their discretion, substitute the applicable laws of a Canadian province or territory of their choice without affecting the validity of their bid, by deleting the name of the Canadian province or territory specified and inserting the name of the Canadian province or territory of their choice. If no change is made, it acknowledges that the applicable laws specified are acceptable to the bidders.

5. Basis for Canada's Ownership of Intellectual Property

Public Works and Government Services Canada has determined that any intellectual property rights arising from the performance of the Work under the resulting contract will belong to Canada, on the following grounds: .

(6.2) statutes, regulations or previous obligations of Canada to a third party or parties preclude contractor ownership of the Intellectual Property Rights in Foreground Information.

6. Payment of Invoices by Credit Card

Canada requests that bidders complete one of the following:

() Government of Canada Acquisition Cards (credit cards) will be accepted for payment of invoices.

The following credit card(s) are accepted:

() VISA

() MasterCard

or

() Government of Canada Acquisition Cards (credit cards) will not be accepted for payment of invoices.

The Bidder is not obligated to accept payment by credit card. Acceptance of credit cards for payment of invoices will not be considered as an evaluation criterion.

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PART 3 - BID PREPARATION INSTRUCTIONS

1. Bid Preparation Instructions

Canada requests that bidders provide their bid in separately bound sections as follows:

Section I:	Technical Bid (3hard copies);
Section II:	Financial Bid (1 hard copy); and
Section III:	Certifications (1 hard copy).

Prices must appear in the financial bid only. No prices must be indicated in any other section of the bid.

Canada requests that bidders follow the format instructions described below in the preparation of their bid:

- (a) use 8.5 x 11 inch (216 mm x 279 mm) paper; and
- (b) use a numbering system that corresponds to the bid solicitation.

In April 2006, Canada issued a policy directing federal departments and agencies to take the necessary steps to incorporate environmental considerations into the procurement process Policy on Green Procurement (<http://www.tpsgc-pwgsc.gc.ca/ecologisation-greening/achats-procurement/politique-policy-eng.html>).

To assist Canada in reaching its objectives, bidders are encouraged to :

- 1) use paper containing fibre certified as originating from a sustainably-managed forest and/or containing minimum 30% recycled content; and
- 2) use an environmentally-preferable format including black and white printing instead of colour printing, printing double sided/duplex, using staples or clips instead of cerlox, duotangs or binders.

Section I: Technical Bid

In their technical bid, bidders should demonstrate their understanding of the requirements contained in the bid solicitation and explain how they will meet these requirements. Bidders should demonstrate their capability and, describe their approach in a thorough, concise and clear manner for carrying out the work.

The technical bid should address clearly and in sufficient depth the points that are subject to the evaluation criteria against which the bid will be evaluated. Simply repeating the statement contained in the bid solicitation is not sufficient. In order to facilitate the evaluation of the bid, Canada requests that bidders address and present topics in the order of the evaluation criteria under the same headings. To avoid duplication, bidders may refer to different sections of their bids by identifying the specific paragraph and page number where the subject topic has already been addressed.

Part 4, Evaluation Procedures and Attachment 1 to Part 4, contain additional instructions that bidders should consider when preparing their technical bid.

Section II: Financial Bid

- 1.1** Bidders must submit their financial bid in Canadian funds and in accordance with the pricing schedule detailed in Attachment 1 to Part 3. The total amount of Goods and Services Tax (GST) or Harmonized Sales Tax (HST) must be shown separately, as applicable.
- 1.2** Bidders must submit their (price(s) and/or rate(s)), FOB destination; Canadian customs duties and excise taxes included, as applicable; and GST or HST excluded.
- 1.3** When preparing their financial bid, bidders should review *the* basis of payment in Annex B and clause 1.2, Financial Evaluation, of Part 4.
- 1.4** Financial proposals must clearly identify the personnel proposed and the associated category for evaluation purposes only. Proposed all-inclusive per diem rates or firm prices must be in Canadian dollars;
- 1.5** The Bidder's all-inclusive per diem rates in response to an RFP and resulting contract(s) must not exceed the all-inclusive ceiling per diem rates identified in the Bidder's SA;
- However, if a contract is put in place for several years and extends beyond the identified per diem ceiling rates in the bidders SA, it may be addressed during the RFP stage, the previous paragraph applies to the term of the contract and options years.
- 1.6** The Bidder's all-inclusive per diem rates in response to an RFP and resulting contract(s) will apply to where the Work is to be performed in Canada as may be specified in the RFP and the resulting contract(s).
- 1.7** Bidders should include the following information in their financial bid:
1. Their legal name;
 2. Their Procurement Business Number (PBN); and
 3. The name of the contact person (including this person's mailing address, phone and facsimile numbers and email address) authorized by the Bidder to enter into communications with _____ Canada with regards to:
 - a. their bid; and
 - b. any contract that may result from their bid.

Section III: Certifications

Bidders must submit the certifications required under Part 5.

ATTACHMENT 1 to PART 3 PRICING SCHEDULE

- 1.0 The Bidder must complete this pricing schedule and include it in its financial bid.
- 2.0 Bidder must quote the hourly rate for the services of a Forensic Audit. The Forensic Audit hourly rate must include the rate of the partner/managing director, senior auditor and the Project Manager. For evaluation purposes the hourly rate will be multiplied by 996 hours (estimation only). For the level of effort details see the table at article 4
- 3.0 The price/rates specified below, when quoted by the Bidder, includes the total estimated cost of all travel and living expenses that may need to be incurred for:
- a. work described in Part 7, Resulting Contract Clauses, of the bid solicitation required to be performed within the National Capital Region (NCR). The NCR is defined in the *National Capital Act*, R.S.C. 1985, c. N-4, S.2. *The National Capital Act* is available on the Justice Website: <http://laws.justice.gc.ca/en/N-4/>;
 - b. travel between the successful bidder's place of business and the NCR; and
 - c. the relocation of resources to satisfy the terms of any resulting contract. These expenses cannot be charged directly and separately from the professional fees to any contract that may result from the bid solicitation.
- 4.0 The inclusion of volumetric data in this document does not represent a commitment by Canada that Canada's future usage of the services described in the bid solicitation will be consistent with this data.

4.1 Hourly rate Forensic Audit

	ANTICIPATED EFFORT Accounting Office's mandate	Hourly rate all inclusive (in\$CAN	Lot 7	Lot 9 et 2
			Number of Hours	Number of Hours
1	Preparatory meeting with PWGSC		10	10
2	Consultation of records		16	60
3	Preparation of lists of required information		30	120
4	Communication of information required of the contractor		5	5
5	Visits and consultation of records at the contractor		30	70
6	Analysis of records		60	200
7	Report on - overhead - records of invitations to tender - records of subcontractor contrac		60	200
8	Meetings		30	90
	TOTAL		241	755
	GRAND TOTAL LOT 7 , LOT 9 et 2			996

	<p>Hourly rate (GST ou HST EXCLUDED) : _____ \$</p> <p>Forensic Audit</p> <p>The Forensic Audit hourly rate must include the rate of the partner/managing director, senior auditor and the Project Manager</p>
	<p>GST or HST</p> <p>Insert GST or HST amount s applicable:</p> <p>GST :</p> <p>HST :</p>

PART 4 - EVALUATION PROCEDURES AND BASIS OF SELECTION

1. Evaluation Procedures

- (a) Bids will be assessed in accordance with the entire requirement of the bid.
- (b) An evaluation team composed of representatives of Canada will evaluate the bids.

1.1 Technical Evaluation

1.1.1 Mandatory Technical Criteria

Refer to Attachment 1 to Part 4.

1.2 Financial Evaluation

- 1.2.1** For bid evaluation and contractor(s) selection purposes only, the evaluated price of a bid will be determined in accordance with the Pricing Schedule detailed in Attachment 1 to Part 3.

1.2.2 Mandatory Financial Criteria

Refer to Attachment 1 to Part 4.

2. *Basis of Selection*

2.1 Basis of Selection - Lowest Evaluated Price

A bid must comply with the requirements of the bid solicitation and meet all mandatory evaluation criteria to be declared responsive.

The responsive bid with the lowest evaluated price will be recommended for award of a contract.

ATTACHMENT 1 to PART 4 TECHNICAL AND FINANCIAL CRITERIA**Mandatory Technical Criteria**

The bid must meet the mandatory technical criteria specified below. The Bidder must provide the necessary documentation to support compliance with this requirement.

Bids which fail to meet the mandatory technical criteria will be declared non-responsive. Each mandatory technical criterion should be addressed separately.

Mandatory Technical Criteria (MT)				
For the purpose of the mandatory technical criteria specified below, the experience of the Bidder, its parent, subsidiaries, or other affiliates of the Bidder, or its sub-contractors will be considered.				
The Bidder				
Number	Mandatory Technical Criterion	MET	NOT MET	Cross Reference to Proposal
MT1	<p>PARTNER/MANAGING DIRECTOR</p> <p>Education/Professional Qualifications:</p> <ul style="list-style-type: none"> o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA; <p>Experience -</p> <ul style="list-style-type: none"> o Must have completed a minimum of four (4) forensic audit projects, each valued at more than \$50,000, in the past four (4) years, AND must have a minimum of five (5) cumulative years of experience in forensic audit in the past ten (10) years. 			

T2	<p>PROJECT MANAGER/LEADER Education/Professional Qualifications</p> <ul style="list-style-type: none"> o Professional Designation in any one of the following: CA, or CMA, or CGA, or CIA, <p>OR</p> <ul style="list-style-type: none"> o A CFE accompanied by a degree/diploma from a recognized university or college which is relevant to the work-stream; OR o A police studies diploma including RCMP College and 20 years experience with a police service. <p>Experience:</p> <ul style="list-style-type: none"> o Must have completed a minimum of three (3) forensic audit/investigation projects, each valued at more than \$50,000, in the past four (4) years, AND must have a minimum of five (5) cumulative years of experience in forensic audit /investigation in the past ten (10) years. 			
MT3	<p>SENIOR AUDITOR Education/Professional Qualifications:</p> <ul style="list-style-type: none"> o Professional designation in any one of the following: CA, or CMA, or CGA; or CIA, <p>OR</p> <ul style="list-style-type: none"> o A CFE accompanied by a degree/diploma from a recognized university or college (identify university as per paragraph 2.0 above), which is relevant to the work-stream; OR o A police studies diploma including RCMP College and 15 years experience with a police service. <p>Experience -</p> <ul style="list-style-type: none"> o Must have participated in a minimum of two (2) forensic audit /investigation projects, each valued at more than \$50,000, in the past four (4) years, AND must have a minimum of three (3) cumulative years of experience in forensic audit /investigation in the past ten (10) years. 			
The Bidder's Proposed Resources				
Number	Mandatory Technical Criterion	MET	NOT MET	Cross Reference to Proposal

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MT4	The Bidder must submit detailed CVs for each of the proposed resources demonstrating that they meet the minimum mandatory requirements (educational, professional designations and work experience) for each applicable resource category as described in <u>Annex A, Statement of Work, Section 5.</u>			

Mandatory Financial Criteria

Bids must meet the mandatory financial criteria specified in the table inserted below.

Bids which fail to meet the mandatory financial criteria will be declared non-responsive. Each criterion should be addressed separately. See annex B

MF1	Total Cost - excluding all taxes; as per Attachment 1 to Part 3.	

PART 5 - CERTIFICATIONS

Bidders must provide the required certifications to be awarded a contract. Canada will declare a bid non-responsive if the required certifications are not completed and submitted as requested. Bidders should provide the required certifications in Section III of their bid.

Compliance with the certifications bidders provide to Canada is subject to verification by Canada during the bid evaluation period (before award of a contract) and after award of a contract. The Contracting Authority will have the right to ask for additional information to verify bidders' compliance with the certifications before award of a contract. The bid will be declared non-responsive if any certification made by the Bidder is untrue, whether made knowingly or unknowingly. Failure to comply with the certifications or to comply with the request of the Contracting Authority for additional information will also render the bid non-responsive.

1. Certifications Precedent to Contract Award

The certifications included in Attachment 1 to Part 5, Certifications Precedent to Contract Award, should be completed and submitted with the bid, but may be submitted afterwards. If any of these required certifications is not completed and submitted as requested, the Contracting Authority will so inform the Bidder and provide the Bidder with a time frame within which to meet the requirement. Failure to comply with the request of the Contracting Authority and meet the requirement within that time period will render the bid non-responsive.

ATTACHMENT 1 to PART 5 CERTIFICATIONS PRECEDENT TO CONTRACT AWARD

1.1 Federal Contractors Program

1.1.1 Federal Contractors Program - \$200,000 or more

1. The Federal Contractors Program (FCP) requires that some suppliers, including a supplier who is a member of a joint venture, bidding for federal government contracts, valued at \$200,000 or more (including all applicable taxes), make a formal commitment to implement employment equity. This is a condition precedent to contract award. If the Bidder is subject to the FCP or, if the Bidder is a joint venture and if any member of the joint venture is subject to the FCP, evidence of the Bidder's or, as applicable, the member of the joint venture's commitment must be provided before the award of the Contract.

Suppliers who have been declared ineligible contractors by Human Resources and Skills Development Canada (HRSDC) are no longer eligible to receive government contracts over the threshold for solicitation of bids as set out in the Government Contracts Regulations. Suppliers may be declared ineligible contractors either, as a result of a finding of non-compliance by HRSDC, or, following their voluntary withdrawal from the FCP for a reason other than the reduction of their workforce to less than 100 employees. Any bids from ineligible contractors, including a bid from a joint venture that has a member who is an ineligible contractor, will be declared non-responsive.

2. If the Bidder or, if the Bidder is a joint venture, the member of the joint venture does not fall within the exceptions enumerated in 3.a or b below or, does not have a valid certificate number confirming its adherence to the FCP, the Bidder or, if the Bidder is a joint venture, the member of the joint venture must fax (819-953- 8768) a copy of the signed form LAB 1168, Certificate of Commitment to Implement Employment Equity, to the Labour Branch of HRSDC.

3. The Bidder or, if the Bidder is a joint venture, the member of the joint venture certifies its status with the FCP, as follows:

The Bidder or the member of the joint venture

- a. () is not subject to the FCP, having a workforce of less than 100 employees (which can include permanent full-time and part-time employees, and temporary employees having worked 12 weeks or more in Canada);
- b. () is not subject to the FCP, being a regulated employer under the Employment Equity Act, S.C. 1995, c. 44;
- c. () is subject to the requirements of the FCP, having a workforce of 100 or more employees (which can include permanent full-time and part- time employees, and temporary employees having worked 12 weeks or more in Canada), but has not previously obtained a certificate number from HRSDC (having not bid on requirements of \$200,000 or more), in which case a duly signed certificate of commitment is attached;
- d. () is subject to the FCP, and has a valid certificate number as follows: _____ (e.g. has not been declared an ineligible contractor by HRSDC.)

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Further information on the [FCP](#) is available on the HRSDC Web site.

1.2 Former Public Servants Certification

Contracts with former public servants (FPS) in receipt of a pension or of a lump sum payment must bear the closest public scrutiny and reflect fairness in spending public funds. In order to comply with Treasury Board policies and directives on contracts with FPS, bidders must provide the information required below.

Definitions

For the purposes of this clause,

"former public servant" is any former member of a department as defined in the *Financial Administration Act, R.S., 1985, c. F-11*, a former member of the Canadian Armed Forces or a former member of the Royal Canadian Mounted Police. A former public servant may be:

- a) an individual;
- b) an individual who has incorporated;
- c) a partnership made of former public servants; or
- d) a sole proprietorship or entity where the affected individual has a controlling or major interest in the entity.

"lump sum payment period" means the period measured in weeks of salary, for which payment has been made to facilitate the transition to retirement or to other employment as a result of the implementation of various programs to reduce the Public Service. The lump sum payment period does not include the period of severance pay, which is measured in a like manner.

"pension" means, in the context of the fee abatement formula, a pension or annual allowance paid under the *Public Service Superannuation Act (PSSA), R.S., 1985, c. P-36*, and any increases paid pursuant to the *Supplementary Retirement Benefits Act, R.S., 1985, c. S-24* as it affects the PSSA. It does not include pensions payable pursuant to the *Canadian Forces Superannuation Act, R.S., 1985, c. C-17*, the *Defence Services Pension Continuation Act, 1970, c. D-3*, the *Royal Canadian Mounted Police Pension Continuation Act, 1970, c. R-10*, and the *Royal Canadian Mounted Police Superannuation Act, R.S., 1985, c. R-11*, the *Members of Parliament Retiring Allowances Act, R.S., 1985, c. M-5*, and that portion of pension payable to the *Canada Pension Plan Act, R.S., 1985, c. C-8*.

Former Public Servant in Receipt of a Pension

Is the Bidder a FPS in receipt of a pension as defined above ? **YES () NO ()**

If so, the Bidder must provide the following information:

- a) name of former public servant; and
- b) date of termination of employment or retirement from the Public Service.

Work Force Reduction Program

Is the Bidder a FPS who received a lump sum payment pursuant to the terms of a work force reduction program? **YES () NO ()**

If so, the Bidder must provide the following information:

- a) name of former public servant;
- b) conditions of the lump sum payment incentive;
- c) date of termination of employment;
- d) amount of lump sum payment;
- e) rate of pay on which lump sum payment is based;
- f) period of lump sum payment including start date, end date and number of weeks; and
- g) number and amount (professional fees) of other contracts subject to the restrictions of a work force reduction program.

For all contracts awarded during the lump sum payment period, the total amount of fees that may be paid to a FPS who received a lump sum payment is \$5,000, including Goods and Services Tax or Harmonized Sales Tax.

Certification

By submitting a bid, the Bidder certifies that the information submitted by the Bidder in response to the above requirements is accurate and complete.

1.3 Status and Availability of Resources

The Bidder certifies that, should it be awarded a contract as a result of the bid solicitation, every individual proposed in its bid will be available to perform the Work as required by Canada's representatives and at the time specified in the bid solicitation or agreed to with Canada's representatives. If for reasons beyond its control, the Bidder is unable to provide the services of an individual named in its bid, the Bidder may propose a substitute with similar qualifications and experience. The Bidder must advise the Contracting Authority of the reason for the substitution and provide the name, qualifications and experience of the proposed replacement. For the purposes of this clause, only the following reasons will be considered as beyond the control of the Bidder: death, sickness, maternity and parental leave, retirement, resignation, dismissal for cause or termination of an agreement for default.

If the Bidder has proposed any individual who is not an employee of the Bidder, the Bidder certifies that it has the permission from that individual to propose his/her services in relation to the Work to be performed and to submit his/her résumé to Canada. The Bidder must, upon request from the Contracting Authority, provide a written confirmation, signed by the individual, of the permission given to the Bidder and of his/her availability.

1.4 Education and Experience

The Bidder certifies that all the information provided in the résumés and supporting material submitted with its bid, particularly the information pertaining to education, achievements, experience and work history, has been verified by the Bidder to be true and accurate. Furthermore, the Bidder warrants that every individual proposed by the Bidder for the requirement is capable of performing the Work described in the resulting contract.

When Applicable:

When applicable, each individual proposed with a university or college degree, must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service*, if obtained outside Canada.

*The list of recognized organizations can be found under the Canadian Information Centre for International Credentials website, at the following internet link: [The Canadian Information Centre for International Credentials \(CICIC\)](#)

1.5 Canadian Content Certification

1.5.1. *SACC Manual clause A3050T (2010-01-11), Canadian Content Definition.*

1.5.2. *SACC Manual clause A3070T (2008-05-12), Evaluation Procedures for Procurement Conditionally Limited to Canadian Content*

Canadian Content Certification

This procurement is conditionally limited to Canadian services.

Subject to the evaluation procedures contained in the bid solicitation, bidders acknowledge that only bids with a certification that the service offered is a Canadian service, as defined in clause A3050T, may be considered. Failure to provide this certification completed with the bid will result in the service offered being treated as a non-Canadian service.

The Bidder certifies that:

() the service offered is a Canadian service as defined in paragraph 2 of clause A3050T.

PART 6 - SECURITY REQUIREMENTS

1. Security Requirement

Before award of a contract, the following conditions must be met:

- (a) the Bidder must hold a valid organization security clearance as indicated in Part 7 - Resulting Contract Clauses;
- (b) the Bidder's proposed individuals requiring access to classified or protected information, assets or sensitive work site(s) must meet the security requirement as indicated in Part 7 - Resulting Contract Clauses; and
- (c) the Bidder must provide the name of all individuals who will require access to classified or protected information, assets or sensitive work sites.

Bidders are reminded to obtain the required security clearance promptly. Any delay in the award of a contract to allow the successful bidder to obtain the required clearance will be at the entire discretion of the Contracting Authority.

It is the responsibility of SA Holders to ensure that the information required concerning the security clearance is provided on time. SA Holders should indicate in their proposal if they meet all the security requirements and the status of their application for security clearance. SA Holders are advised to initiate the security clearance process as soon as possible with the Canadian Industrial Security Directorate (CISD) of Public Works and Government Services Canada (PWGSC) if they do not currently meet the security requirement specified herein. For any inquiries, SA Holders should contact CISD at 1-866-368-4646, or (613) 948-4176 in the National Capital Region. For personnel security clearance obtained under another entity or with a Federal Government Department other than PWGSC, SA Holders should contact the CISD security officer as soon as possible to be guided through the process of completing any paperwork required to request a transfer, or a duplicate of the security clearance or a new application for security clearance as appropriate.

For additional information on security requirements, bidders should consult the Security Requirements for PWGSC Bid Solicitations - Instructions for Bidders document (<http://www.tpsgc-pwgsc.gc.ca/app-acq/lc-pl/lc-pl-eng.html#a31>) on the Departmental Standard Procurement Documents Website.

PART 7 - RESULTING CONTRACT CLAUSES

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation

1. Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

2. Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the Standard Acquisition Clauses and Conditions Manual issued by Public Works and Government Services Canada.

2.1 General Conditions

2035 (2011-5-16), General Conditions - Higher Complexity - Services, with the following modifications, will apply to and form part of this Contract.

2035 (2011-05-16), General Conditions - Services are modified as follows:

In section 01, Interpretation, delete the definition of Minister and replace it with the following:

Minister: The Minister is defined as the minister that enters into a Contract pursuant to the Supply Arrangement, be it the Minister of PWGSC or the Minister of the Authorized Client, as the case may be.

2.2 Specific Person(s) (Consult Annex B, BOP for the names of the proposed resources)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: _____ (*insert name(s) of person(s)*).

3. Security Requirement

1. The Contractor must, at all times during the performance of the Contract, hold a valid Designated Organization Screening (DOS) issued by the Canadian Industrial Security Directorate (CISD), Public Works and Government Services Canada (PWGSC).

2. The Contractor personnel requiring access to sensitive work site(s) must EACH hold a valid RELIABILITY STATUS, granted or approved by CISD/PWGSC.

3. Subcontracts, which contain security requirements, are NOT to be awarded without the prior written permission of CISD/PWGSC.

4. The Contractor must comply with the provisions of:
a) Security Requirements Check List and security guide (if applicable), attached at Annex C;
b) Industrial Security Manual (Latest Edition).

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4. Term of Contract

4.1 Period of the Contract

The period of the Contract is from date of Contract to March 31st 2013 inclusive.

4.2 Termination on Thirty Days Notice

1. Canada reserves the right to terminate the Contract at any time in whole or in part by giving thirty (30) calendar days written notice to the Contractor.
2. In the event of such termination, Canada will only pay for costs incurred for services rendered and accepted by Canada up to the date of the termination. Despite any other provision of the Contract, there will be no other costs that will be paid to the Contractor as a result of the termination.

5. Authorities

5.1 User Department Contracting Authority

The Contracting Authority for the Contract is:

Martin Duthoy

Supply Specialist
Supply and Compensation Directorate
Quebec Region
Public Works and Government Services Canada
800 rue de la Gauchetière Ouest, local 7300,
Montréal, Qc
H5A 1L6

Telephone: 514-496-3885

Facsimile: 514-496-3822

Courriel / E-Mail: martin.duthoy@tpsgc-pwgsc.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

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5.2 Project Authority

The Project Authority for the Contract is: *(Will be completed at contract award stage)*

Name: _____

Title: _____

Organization: _____

Address: _____

Telephone: ____- ____- ____

Facsimile: ____- ____- ____

E-mail address: _____

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

5.3 Contractor's Representative

Name: _____

Title: _____

Organization: _____

Address: _____

Telephone: ____- ____- ____

Facsimile: ____- ____- ____

E-mail address: _____

6. Payment

Limitation of Expenditure: The limitation of expenditure is a predetermined amount of money representing Canada's total liability to the contractor. The contractor is expected to do its best to satisfactorily complete all the work indicated in the contract to which this basis of payment applies without exceeding the limitation of expenditure. If the contractor cannot perform a part of the work without exceeding the limitation of expenditure, it is not legally required to perform this part of the work unless a negotiated increase to the limitation of expenditure has been previously included in the contract in writing by the Contracting authority, or, in the case of a TA, by the TA Approval Authority.

6.1 Basis of Payment

6.1.2 Limitation of Expenditures for Professional Fees only

The Contractor will be reimbursed for the costs reasonably and properly incurred in the performance of the Work, as determined in accordance with the Basis of Payment in Annex B, to a limitation of expenditure of \$_____ (*insert the amount at contract award*). Customs duty are _____ (*insert, as applicable: "included", "excluded" or "subject to exemption"*) and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable."

6.2 Canada's Total Responsibility

Canada's total liability to the Contractor under the Contract must not exceed \$_____ (*insert the amount of the limitation of expenditure*). Customs duties are included and Goods and Services Tax or Harmonized Sales Tax is extra, if applicable.

No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:

- (a) when it is 75 percent committed, or
 - (b) four (4) months before the Contract expiry date, or
 - (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,
- whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

6.3 Method of Payment

SACC Manual clause H1000C.(2008-05-02) Single Payment

6.4 SACC Manual Clauses

A9117C (2007-11-30), T1204 - Direct Request by Customer Department
C0305C (2008-05-12), Cost Submission
H3027C (2010-01-11) Payment of Invoices

T1204 Information Reporting by Contractor

1. Pursuant to paragraph 221 (1)(d) of the *Income Tax Act*, R.S. 1985, c.1 (5th Supp.), payments made by departments and agencies to contractors under applicable services contracts (including contracts involving a mix of goods and services) must be reported on a T1204 Government Service Contract Payments slip.
2. To enable departments and agencies to comply with this requirement, the Contractor must provide the following information within 10 calendar days following contract award:
 - a. the legal name of the Contractor, i.e. the legal name associated with its business number or Social Insurance Number (SIN), as well as its address and postal code;
 - b. the status of the Contractor, i.e. an individual, a sole proprietorship, a corporation, or a partnership;
 - c. the business number of the Contractor if the Contractor is a corporation or a partnership and the SIN if the Contractor is an individual or a sole proprietorship. In the case of a partnership, if the partnership does not have a business number, the partner who has signed the Contract must provide its SIN;
 - d. in the case of a joint venture, the business number of all parties to the joint venture who have a business number or their SIN if they do not have a business number.
3. The information must be sent to the person and address specified below. If the information includes a SIN, the information should be provided in an envelope marked "PROTECTED".

Name of person_____

Address_____ .

6.5 Discretionary Audit

SACC Manual Clauses - C0705C (2010-01-11), Discretionary Audit

7. Invoicing Instructions

7.1 Additional Invoicing Instructions

1. An invoice for a single payment *OR* a monthly payment cannot be submitted until all Work identified on the invoice is completed.
2. Each invoice must be supported by:
 - (a) a copy of time sheets to support the time claimed;
 - (b) a copy of the release document and any other documents as specified in the Contract;
 - (c) a copy of the invoices, receipts, vouchers for all direct expenses, travel and living expenses; and
 - (d) a copy of the monthly progress report.
3. Invoices must be distributed as follows:
 - (a) The original and one (1) copy must be forwarded to the following address for certification and payment: as appearing on the front page of the contract; and,
 - (b) One (1) copy must be forwarded to the Contracting Authority identified under article 5 of the Contract entitled "Authorities".

8. Certifications

8.1 Compliance with the certifications provided by the Contractor in its bid is a condition of the Contract and subject to verification by Canada during the term of the Contract. If the Contractor does not comply with any certification or it is determined that any certification made by the Contractor in its bid is untrue, whether made knowingly or unknowingly, Canada has the right, pursuant to the default provision of the Contract, to terminate the Contract for default.

8.2 SACC Manual Clauses - A3060C (2008-05-12), Canadian Content Certification

9. Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in the province of Quebec

10. Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2011-05-16), General Conditions - Higher Complexity - Services;
- (c) the Supplemental General Conditions 4008 (2008-12-12) Personal information (*if applicable*);
- (d) Annex A, Statement of Work;
- (e) Annex B, Basis of Payment;
- (f) Annex C, Security Requirements Check List
- (g) the Contractor's bid dated _____ (*insert date of bid*)

11. Manual clause A2000C (2006-06-16), Foreign Nationals (Canadian Contractor)

12. Insurance

SACC Manual clause G1005C (2008-05-12), Insurance

:

13 SACC Manual clause -A9068C (2010-01-11), Government Site Regulations

ANNEX A

STATEMENT OF WORK

1. CONTEXT

Every year, Acquisitions and Compensation Services, Quebec Region, Public Works and Government Services Canada (PWGSC), issues a number of construction contracts for the Quebec Region. Two of these projects involve fitting up the security post and building a new main entrance for the veterans' hospital in Ste-Anne-de-Bellevue, Quebec (identified as Lots 7 and 9), and expanding an annex of the same hospital (identified as Lot 2).

With respect to claims, the contracts issued to the Contractor by PWGSC stipulate that the two parties shall engage in a number of negotiations, discussions and audits at various levels in order to resolve such claims.

In the context of these claims, PWGSC shall obtain very specific details on the ins and outs of these two projects to ensure that the expenses claimed by the Contractor are eligible and accurate, in accordance with the terms and conditions of the contracts referred to above.

The purpose of this document is therefore to establish the terms of reference under which the auditor will provide forensic auditing services with respect to the execution of the two projects.

2. OBJECTIVE AND SCOPE OF SERVICES

Following receipt of the Contractor's claims for each of the contracts referred to above, the auditor shall, on the basis of each contract's General Conditions C, specifically GC-51 (Records to be Kept by Contractor), consult the complete records referred to in section 51.1.1 in order to determine the direct costs and additional general condition costs associated with each contract. Moreover, the auditor shall verify the costs associated with supplier and subcontractor contracts and, if necessary, any claims made by the Contractor.

Under the terms of reference, the auditor shall, for each contract, conduct forensic audits and examine the Contractor's records, from which he or she will collect information relating to the Contractor's claims. The auditor shall conduct audits in accordance with Generally Accepted Auditing Standards.

First, the auditor shall review the Contractor's claims and the details of our records on these two projects. Second, he or she shall audit the Contractor in order to obtain detailed information for each claim and shall submit two reports to the PWGSC Project Authority.

3. DESCRIPTION OF RESOURCE CATEGORIES

The designated auditors must be at least at the level of a senior auditor, be supervised by a senior auditor and have forensic auditing experience. Quality control must be performed by a chief auditor.

Description of resource categories

3.1 Partner / Managing Director

May be an owner of the firm. Is authorized to approve projects on behalf of the Contractor. Oversees and ensures the quality of work of the project managers/leaders responsible for the individual projects. Negotiates the final work agreement on behalf of the firm. Supervises the creation, development and implementation of modified or significantly new audit approaches to solving problems and obtains the Project Authority's approval to implement them. Reports on the progress of the project at key milestones in its life cycle and as needed. Meets with senior level auditees, as required, to define audit objectives and approaches, gather key perspectives and present audit observations and recommendations

3.2 Project Manager/Leader

Manages the project team during the planning, implementation and reporting phases of the audit. Ensures that resources are available and that the project is developed and fully implemented in accordance with the timeframe and cost and performance parameters set out in the contract. Determines the composition, roles and responsibilities of the project team as well as the deadlines and budgetary requirements. Defines and documents the objectives and scope of the project. Identifies problems impeding the successful completion of the project and proposes, develops and implements modified or significantly new audit approaches to solve them. Informs the Project Authority of the project's progress on an ongoing basis and at scheduled points in the project's life cycle. Meets with auditee management in order to define audit objectives and approaches, gather key perspectives and present audit observations and recommendations. Prepares plans, charts, tables and diagrams to assist in the presentation of observations and recommendations.

3.3 Senior Auditor

Designs and develops approaches and programs for significant segments of the projects. Participates in the development of the overall plan and strategy for specific projects. Carries out project tasks or supervises auditors and junior auditors in their performance of these tasks, in accordance with approved programs or plans. Prepares and submits observations and recommendations to the Project Manager/Leader for approval. Presents observations and findings concerning the work completed to the Project Authority and the auditees. Drafts and revises audit reports.

Forensic audits

This work stream requires the services of professionals to provide expert advice on the forensic audit, which will include the following:

- Forensic accounting
- Establishing effective ongoing auditing for fraud detection
- Fraud and allegation investigations
- Attestation of testimony in court
- Business evaluations of damages
- Anti-fraud programs—fraud awareness and prevention processes
- Administrative inquiries
- Changes in accounting principles and legal requirements relating to fraud
- Computer skills relating to the various forensic requirements

Minimum mandatory qualifications and experience for the resource categories

For work to be performed under this work stream, the Contractor's staff who are identified under each applicable resource category must meet the minimum mandatory requirements below. Authorized clients cannot reduce these minimum requirements but, if necessary, user departments may increase these requirements at the Request for Proposal (RFP) stage.

PARTNER / MANAGING DIRECTOR

Education/professional qualifications

- o Any of the following professional designations: CA, CMA, CGA or CIA

Experience

- o Must have completed a minimum of four (4) forensic audit projects, each valued at more than \$50,000, in the past four (4) years **AND** must have a minimum of five (5) cumulative years of experience in forensic audit, acquired in the past ten (10) years

PROJECT MANAGER/LEADER

Education/professional qualifications

- o Any of the following professional designations: CA, CMA, CGA or CIA **OR**
- o A CFE accompanied by a degree/diploma that is relevant to the work stream **OR**
- o A police studies diploma, including RCMP College, and 20 years' experience with a police service

Experience

- o Must have completed a minimum of three (3) forensic audit/investigation projects, each valued at more than \$50,000, in the past four (4) years **AND** must have a minimum of five (5) cumulative years of experience in forensic audit/investigation, acquired in the past ten (10) years

SENIOR AUDITOR

Education/professional qualifications

- o Any of the following professional designations: CA, CMA, CGA or CIA **OR**
- o A CFE accompanied by a degree/diploma that is relevant to the work stream **OR**
- o A police studies diploma, including RCMP College, and 15 years' experience with a police service

Experience

- o Must have participated in a minimum of two (2) forensic audit/investigation projects, each valued at more than \$50,000, in the past four (4) years **AND** must have a minimum of three (3) cumulative years of experience in forensic audit/investigation, acquired in the past ten (10) years

4. TASKS

Main tasks to be carried out during audits

- Hold initial meeting with the PWGSC Project Authority.
- Consult the PWGSC documents that indicate what information the auditor must identify and/or ascertain.
- Verify the following at the general contractor's office:
 - o Preliminary estimates
 - o Subcontractors' tenders received through BSDQ
 - o Subcontractors' prices/rates
 - o Materiel suppliers' prices
 - o Distribution of work to the general contractor and subcontractors
 - o Profit margins
 - o Overhead costs
- **Records of invitations to tender**
 - General contractorPreliminary estimates and the expected distribution of contracts to various potential suppliers, the work expected to be performed by staff, anticipated overhead costs on-site and at the head office, anticipated profits

– General contractor's potential subcontractors

Lists of bidders, their prices, the terms and conditions of their bids, bids received through BSDQ and other such systems, different prices depending on the discipline, the work required of the general contractor based on bids received

- **Records of tenders**

- Subcontractor bids

Accepted bids, discrepancies between the bid and the contract signed by the parties, significant differences that require particular attention, terms and conditions that may differ from our contract with the general contractor

- General contractor

Work to be performed and services to be delivered in relation to subcontractor contracts and to be executed by the general contractor's staff, on-site team and head office; resulting general conditions; and profits and administration anticipated at this stage

- **Subcontractor records**

- Subcontractors

Beyond their basic contract, changes received, prices provided and authorized, monies received from the general contractor, receipts provided for work set out in the basic contract, amendments issued and made

- General contractor

Discrepancies between authorized amounts and amounts paid, fees charged to contractors, any information that should be noted, any change in subcontractors and the reasons for this change, discrepancies in the records, impact on overhead

- **Records kept during the performance of the work**

- General contractor

Shop drawing control system; contract amendments; correspondence; deadline control system; actions taken to advance the work or to reduce overhead on-site or at the head office during the initial project or during an extension of the work beyond the initial contractual period; any issue with the general contractor's records that requires attention

- Subcontractors

Any data that requires one or more of the subcontractors involved to be audited while the work is being performed

5. DELIVERABLES AND STEPS

Audits covered by this terms of reference will focus on the two contracts identified herein, and final reports shall be submitted no later than 15 weeks after the contract is awarded.

- Step 1
Preparatory meeting with the PWGSC Project Authority to ensure that both parties agree on this terms of reference
- Step 2
Review of the Contractor's claims and of records that the PWGSC Project Authority will submit to the Contractor
- Step 3
Preparation of the auditor's file (list of information required to complete the forensic audit)
- Step 4
Audit of Contractor's records on the basis of the criteria identified in section 2. This step is key, as the auditor may be denied access to relevant records. If such a situation arises, the auditor shall notify PWGSC in writing and submit his or her report on the basis of the first two steps.
- Step 5
Submission of audit report. The auditor must also respond to any requests for clarification from PWGSC and make any necessary corrections.

6. OFFICIAL LANGUAGES

Interviews shall take place in the official language of the interviewees' choice. Correspondence and documents required to write the reports shall be produced in French.

7. LOCATION OF WORK

The work shall be performed mainly at the Contractor's office in Laval, Quebec, and at the PWGSC office located at 800 de la Gauchetière West, Montreal, Quebec.

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8. TRAVEL

The auditor shall make allowance for travel between his or her office, the PWGSC office in Montreal and the Contractor's office in Laval.

9. CONFIDENTIALITY OF REPORTS

Any information gathered by the auditor, be it financial, technical or legal, and the auditor's opinion are to be used exclusively by PWGSC. The auditor shall not provide any third party with any opinion on this data or information.

ANNEX B

BASIS OF PAYMENT

The Contractor will be paid in accordance with the following Basis of Payment for Work performed pursuant to the Contract and each Task Authorization, if applicable.

All deliverables are F.O.B. Destination, and Canadian Customs Duty included, and GST/HST extra, where applicable.

Definition of a Day/Proration: A day is defined as 7.5 hours exclusive of meal breaks. Payment will be for days actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked ("Days_worked", in the formula below) which is less than a day will be prorated to reflect actual time worked in accordance with the following formula:

$$Days_worked = \frac{Hours_Worked}{7.5_hours_per_day}$$

OVERTIME WORK

All proposed personnel must be available to work outside normal office hours during the duration of the Contract. No overtime charges will be authorized under this Contract.

A- Contract Period

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

1.0 Professional Fees

1. Honoraire professionnels

2. Supplier will be paid firm all inclusive hourly rate
3. Forensic Audit Hourly rate _____ \$ / hour

Total Estimated Cost or professional Fees for in the basis of payment for the limitation of expenditure: _____ \$ (Amount to be insert at contract award)

GST or HST	GST:
Insert GST or HST amount, as applicable:	HST:

The Forensic Audit hourly rate must include the rate of the partner/managing director, senior auditor and the Project Manager.

2.2 Canada's Total Liability - Authorized Travel and Living Expenses

2.3 No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability for travel and living expenses being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:

- (a) when it is 75 percent committed, or
- (b) four (4) months before the Contract expiry date, or
- (c) As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work,

whichever comes first.

3. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

Solicitation No. - N° de l'invitation

EF944-121858/A

Client Ref. No. - N° de réf. du client

20121858

Amd. No. - N° de la modif.

File No. - N° du dossier

MTB-1-34565

Buyer ID - Id de l'acheteur

mtb201

CCC No./N° CCC - FMS No/ N° VME

ANNEX C

SECURITY REQUIREMENTS CHECK LIST