

Office of the Auditor General - Request for Proposal No. 225

VIA Rail Canada - Audit of the Income Tax Section

The Office of the Auditor General (OAG) is seeking proposals from firms to provide the OAG with tax audit services in support of the OAG's audit of the financial statements of VIA Rail Canada Inc. (VIA) for the years ending December 31, 2013, December 31, 2014 and December 31, 2015 with a potential to extend the contract for an additional two – one year periods, at the OAG's discretion. This Request for Proposal (RFP) describes the services required, the deliverables, the timelines, etc. This Request for Proposal (RFP) describes the services required, the deliverables, the timelines, etc. This document also describes the methodology the OAG will use to select the successful proponent.

Proponents are hereby invited to submit proposals describing their proposed approach, their proposed team of resources (including CVs and level of effort by resource) and the per diem fees to be charged for this work. The per diem fees are to be based upon the resources and the expected level of effort described herein (see Section 2, item V) The OAG will award the contract to the lowest priced qualifying proposal. The OAG intends to issue a per diem contract for these services.

Proponents must sign their proposal in the signature box provided in section 7 of Appendix C, in order to have their proposal evaluated.

This RFP consists for four (4) sections as follows:

- Section 1 RFP General Instructions and Conditions
- Section 2 Statement of Work and Evaluation Process
- Appendix A Personnel Categories and Minimum Qualifications
- Appendix B Contract Terms and Conditions, Personnel Categories & Minimum Qualifications
- Appendix C Declarations and Certifications

SECTION 1 RFP GENERAL INSTRUCTIONS AND CONDITIONS

- 1.1 Proponents may submit their proposals electronically and/or in hard copy. Proposals **must** be received no later than **2:00 p.m., Ottawa time on 28 October 2013**. Proposals are to be sent to the co-ordinates below.

Office of the Auditor General of Canada
Contracting Authority: Trevor Clark
Contracting and Procurement Services
Telephone: (613) 952-0213 ext. 4284
Fax: (613) 957-9735
Email: Trevor.Clark@oag-bvg.gc.ca and GX-Contracting@oag-bvg.gc.ca

Delivery address (for hard copies):
Office of the Auditor General
Contract & Procurement Services
240 Sparks Street – CD Howe Building
Main Scanning Room S-143; S-1 Level
Ottawa ON K1A 0G6

Note that hard copy proposal packages have to be received at the Mail Scanning Room in the CD Howe Building and proponents should make appropriate time allowances for this process.

- 1.2 Electronic copies should be submitted in MS Word (2007 version preferred) or in text format. Separate financial proposals should be submitted in MS Excel (2007 version preferred), in text format or as a table in the Word document. Proponents choosing to submit their proposals only in hard copy must also include an electronic copy of their proposal in their submission on CD ROM using these formats.
- 1.3 If resources are to be proposed, proposals are to clearly indicate:
1. that the proposed resources meet all of the qualifications and have the experience required for the corresponding personnel category in accordance to Appendix A;
 2. that if the proposed resources are to be subcontracted, the proposal should provide information on the proposed sub-contractor and confirm that the Proponent has exclusive rights to the services of the sub-contractor for the purposes of this proposal; and
 3. Proponents are to identify all individuals, officers and employees proposed that are former public servants of the Public Service of Canada.
- 1.4 The OAG may cancel the RFP at any time without further obligation to the Proponents. As well, the OAG may decide not to issue any contract as a result of this RFP without any further obligation to the Proponents.
- 1.5 The OAG may ask a Proponent to substantiate any claims made in a proposal.
- 1.6 If a Proponent feels that the requirements stipulated are unnecessarily restrictive in any way and wishes to deviate from the requirements, the Proponent may provide a detailed explanation as to why such a deviation is being proposed. The OAG is not obligated to accept any proposed deviations.

- 1.7 The cost of preparing the proposal will not be reimbursed by the OAG.
- 1.8 Any amendment by the OAG to this RFP shall be in writing.
- 1.9 Proposals received in response to this request shall become the property of the OAG and will not be returned.
- 1.10 Proponent Questions/enquiries:
1. are to be submitted in writing by electronic mail to the OAG Contracting Authority identified previously (section 1.1.);
 2. are to be received by the OAG Contracting Authority no less than fifteen (15) working days prior to the bid closing date (per section 1.1 above) to ensure sufficient time to provide a response. The OAG may not reply to any enquiries received after that time;
 3. should reference as accurately as possible the numbered item or section of the RFP to which the question applies. Care should be taken by the Proponents to explain each question in sufficient detail in order to enable the OAG to provide an accurate answer.
 4. will be responded to by the Contracting Authority, through <https://buyandsell.gc.ca>. Any information with respect to significant enquiries received and the replies to such enquiries without revealing the source of the enquiries. This will ensure consistency and quality of information provided to all Proponents.
 5. pertinent to the RFP throughout the solicitation period are to be directed ONLY to the Contracting Authority named herein (per section 1.1). Noncompliance with this condition during the bid solicitation period may, for that reason alone, may result in disqualification of a Proponent's proposal.
- 1.11 This RFP constitutes the entire understanding of the work required; in the event of any differences between the RFP and documents submitted by the Proponent, the RFP will govern.
- 1.12 After the successful Proponent is selected, a contract will be awarded based on the services described in this statement of work.

SECTION 2 STATEMENT OF WORK AND EVALUATION PROCESS

I - Objective

The objective of this RFP is to provide professional services and expertise to enable the OAG's Financial Attest Audit Team to get the required level of assurance on the corporation tax prepared by VIA and on the accounting and presentation of income tax in VIA's financial statements, in accordance with IAS12.

II - Requirements

The OAG's Financial Attest Audit Team will have overall responsibility for the audit of the tax section. Within this overall responsibility, the OAG will require the aid of a proponent who will be responsible for auditing the tax section. The OAG's Financial Attest Audit Team will review the work of the proponent to ensure compliance with OAG audit and documentation standards. This RFP describes the complete work expected to be performed by the proponent. No additional work should take place unless a fully executed amendment to the contract for any approved additional work is in place.

III - Required Activities

The Proponent will need to:

- i. Review the reconciliation between accounting income versus income for tax purposes;
- ii. Review corporate tax expenses (current / deferred);
- iii. Review the continuity of the income tax payable account;
- iv. Review the capital expenses;
- v. Perform an income tax rate reconciliation between the statutory income tax rate and effective tax rate;
- vi. Evaluate the adequacy of the income tax reserve;
- vii. Review the trial balance;
- viii. Review the draft financial statements and notes thereto;
- ix. Compare most recent notices of assessment against the relevant tax returns filed by VIA and the accounting approach taken by VIA with respect to the filing positions;
- x. Review the tax and/or legal opinions provided to VIA (if any);
- xi. Keep the OAG audit team informed through regular discussions;
- xii. Hold discussions and meetings with VIA's representatives;
- xiii. Review the correspondence between VIA and the representatives of tax authorities (i.e. notices of assessment, notices of reassessment, etc.);
- xiv. Compare financial statement presentation to IFRS requirements pertaining to tax;
- xv. Provide a draft audit report of their findings;
- xvi. Provide a fully documented audit report of their findings and their audit file upon completion of the project.

IV - Staffing Requirements

The proposal should demonstrate that the proponent's proposed resources are tax experts and have experience with IAS12. The proposed team should be made up of partners, managers and senior auditors as defined in Appendix A – Resource Qualifications. In addition to those qualifications, partners and managers should be able to communicate orally in both official languages.

V - Budget Considerations

Based on the results of previous audits, we have estimated the level of effort for the project by level and by stage/phase as per the following tables.

Personnel Category	Approximate Percentage of Portion of the total Level of Effort for Project	Expected Range of the Level of Effort
Partners	20%	30-40 hours
Managers	55%	95-105 hours
Senior Auditors	12.5%	20-35 hours
IFRS Disclosure Experts	12.5%	25 hours
Total		170 to 205 hours

Stage/Activity	Partners	Managers	Senior Auditors	IFRS disclosure experts
Planning	20%	25%	-	-
Testing	35%	55%	95%	95%
Reporting	40%	15%	-	-
Administration	5%	5%	5%	5%

VI - Security Clearance

All contract personnel must have security clearance at the "Reliability" level. Contract personnel will also be expected to understand and adhere to the OAG Code of Professional Conduct and the OAG Security Policy, and will sign an Explanation and Acknowledgement of the Confidentiality of Taxation, Customs and Excise Information and Documents form. It may be necessary to restrict contract personnel's access to particularly sensitive information.

VII - OAG Assistance to the Conduct of the Audit

1. All OAG audit manuals and audit tools and a complete description of how they are used will be made available to the Proponent upon execution of the contract. The Proponent will have access to the OAG INTRAnet system to access these tools.
2. The OAG will provide access for the Proponent's personnel to relevant data, including internal working paper files, documents and other data relating to OAG audits of VIA.
3. The OAG Financial Attest Audit Team will work with VIA's tax division to minimize delays to the extent possible during the audit.

VIII - Deliverables

The expected deliverables include:

- i. Audit files, in an agreed upon electronic format, that address the requirements stated in Section IV above;
- ii. All working papers in paper and electronic form;
- iii. Regular meetings with management of the OAG's Audit team;
- iv. A debriefing to the OAG's Financial Attest Audit Team outlining the work done and its results;
- v. A draft audit report on or before the end of the first week of February; and,
- vi. A fully documented audit report on the findings on or before the end of the third week of February.

IX - Key Milestones

The engagement will cover the period from December 1, 2013 until March 31, 2016. The main steps are as follows:

December: planning and preliminary exam;
January and February: Year-end audit and report;
March: post-mortem.

X - Location of Work

The head office of VIA is located at 3 Place Ville-Marie, Suite 500, Montréal (QC) H3B 2C9. The OAG office is located at 1255 Peel Street, Suite 545, Montréal (QC) H3B 2T9. The Contractor will work at VIA and will need to visit and meet with the OAG. Any expenses incurred to attend such visits will not be reimbursed. Travel is not anticipated, it will be expected that the contractor utilize team members based in Montréal.

XI – Financial Proposal

Proponents must complete and submit the following tables to indicate the hourly rates they will charge for their services required.

Personnel Category	Hourly Rate
Partners	
Managers	
Senior Auditors	
IFRS Disclosure Experts	

Provide a **specific number of hours** falling within the range, as well as their respective hourly rates using the table below:

Personnel Category	Hours Required	Hourly Rate		
		Year 1	Year 2	Year 3
Partners	30-40 hours			
Managers	95-105 hours			
Senior Auditors	20-35 hours			
IFRS Disclosure Experts	25 hours			

The professional hourly rates submitted are to be based on the following financial considerations.

1. Professional rates must be quoted as an hourly rate, expressed in Canadian dollars, for each of the categories of personnel and for each year of the contract.
2. The hourly rates must be based on a normal work day of seven and a half (7.5) hours. These rates shall be all-inclusive and include salary, fringe benefits, overhead costs, and profit, but exclude the applicable Goods and Services Tax (GST) and/or Harmonized Sales Tax (HST).
3. Travel accommodation and living expenses will **not** be reimbursed.
4. Option year 4 and 5—As part of your Financial Proposal, Proponents agree to an annual professional fee increase limited to 2% or to the Canadian Socio-economic Information Management System (CANSIM) Table 360–0001 applicable to the previous year, Record No. 4717 whichever is the lesser located at www.statcan.gc.ca.

APPENDIX A: PERSONNEL CATEGORIES AND MINIMUM QUALIFICATIONS

Personnel Categories and Minimum Qualifications

Personnel Category	Education and Designations	Minimum Experience
Partners	<ul style="list-style-type: none">• Accounting Designation (CPA, CA, CGA or CMA) and public accountancy permit• Member of the Canadian Tax Foundation• University Degree	10 years public accountancy, including 5 years directing major assignments; and/or 10 years tax experience including 5 years directing major assignments
Managers	<ul style="list-style-type: none">• Accounting Designation (CPA, CA, CGA or CMA) and public accountancy permit• Member of the Canadian Tax Foundation• University Degree	8 years public accountancy including 3 years managing major assignments and 5 years tax experience
Senior Auditors	<ul style="list-style-type: none">• Accounting Designation (CPA, CA, CGA or CMA) and public accountancy permit• University Degree	5 years public accountancy including supervisory experience and 4 years tax experience
IFRS Disclosure Experts	<ul style="list-style-type: none">• Accounting Designation (CPA, CA, CGA or CMA) and public accountancy permit• University Degree	8 years public accountancy including 5 years experience with the application of IFRS.

APPENDIX B: CONTRACT TERMS AND CONDITIONS

1. Language

The Office of the Auditor General is under the obligation to respect the spirit and letter of the *Official Languages Act*.

2. Resource Replacement and Substitution

The successful proponent must provide the services of the resource(s) named in the contract to perform the work, unless the successful proponent is unable to do so for reasons beyond his/her control. Should the successful proponent at any time be unable to provide the services of the resource(s) named in the contract, the successful proponent shall be responsible for providing replacement resource(s) at the same cost, who shall be of equal or greater ability or attainment, and whom shall be acceptable to the OAG Project Authority.

At least one week in advance of the date upon which any replacement resources are to commence work, the successful proponent shall notify the OAG Project Authority, in writing, of the reason for the unavailability of the resource(s) named in the contract. The successful proponent shall then provide to the OAG Project Authority the name(s), detailed curriculum vitae (CV) listing the qualifications and experience of the proposed replacement resources. Proposed replacement resources must meet the qualification criteria ie. Appendix A: - Personnel Categories and Minimum Qualifications. Should the proposed replacement resource not meet or exceed the ability/attainment of the resource whom they are proposed to replace, the OAG reserves the right to refuse the proposed replacement resource. Under no circumstances shall the successful proponent allow performance of the services by replacement resources that have not been duly authorized by the OAG Project Authority.

The OAG Project Authority - with written notice - may request that the successful proponent replace any resource whose services are deemed unsatisfactory in the OAG's exclusive opinion. The successful proponent will have five **(5)** working days to provide a suitable replacement. In the event that the successful proponent is unable to comply with the above, OAG may, at its discretion, terminate the services related to the contract at no cost to the OAG for any unsatisfactory services.

3. Priority of Documents

The documents specified below form part of and are incorporated into the resulting contract. If there is a discrepancy between the wording of one document and the wording of any other document which appears on the list, the wording of the document which first appears on the list shall prevail over the wording of any document which subsequently appears on the list:

1. The contract;
2. The Request for Proposal;
3. The proponent's proposal.

4. Other Contract Considerations

1. (a) Total payments under this agreement will not exceed the contract value, exclusive of the Applicable Taxes on the supply of services. Payment by the Auditor General shall be made within thirty (30) days of the date the Contractor's invoice is received.

(b) The Contractor will render accounts on a monthly basis during the term of this agreement showing hours worked. For administrative purposes the Auditor General requires the Contractor to advise on a weekly basis hours worked.

(c) At any time during the contract period, the parties may agree that the services to be provided or the work to be carried out have been or will be substantially or entirely performed for an amount less than the agreement limit. In such a case, the Auditor General may inform the Contractor of its intention to amend the agreement to reduce the maximum amount of the agreement limit.

(d) The Auditor General shall provide at least 14 days' notice of its intention to reduce the maximum amount of the agreement limit and upon the expiry of the 14 day period the parties agree that the amended amount is the maximum amount of the agreement limit. The Contractor will be entitled to claim for services provided up to the amended maximum amount of the agreement limit.
2. The Auditor General will pay to the Contractor the Applicable Taxes on the supply of services. The Contractor will remit to the Receiver General, in accordance with the provisions of the Excise Tax Act, the Applicable Taxes received in respect of the supply of services under this agreement.
3. This agreement may be terminated:
 - (a) by either party hereto upon 30 days' notice of termination in writing;
 - (b) by either party hereto upon 30 days' notice of termination in writing; or
 - (c) forthwith by the Auditor General by notice in writing if, in its sole and unfettered discretion, determines that the services of the Contractor hereunder are not satisfactory.
4. In the event that the assigned individual(s) is unable to complete the work to the satisfaction of the Auditor General, the Contractor will provide, subject to the concurrence of the Auditor General, an alternate with the requisite expertise to complete the assignment.
5. This agreement is a contract for the performance of a service, and the Contractor is engaged under the contract as an independent Contractor for the sole purpose of providing a service. Neither the Contractor nor the Contractor's personnel, if applicable, is engaged by the contract as an employee, servant or agent of Her Majesty. The Contractor agrees to be solely responsible for any and all payments and/or deductions required to be made, including those required for Canada or Quebec Pension Plans, Employment Insurance, Workers' Compensation, or Income Tax.

6. The Contractor shall treat all information that comes to his/her attention by virtue of carrying out the work under this agreement as privileged and confidential and will not disclose it to any third party either during the course of or after termination of this agreement except as may be necessary to perform the duties hereunder. The Contractor shall secure all information according to its sensitivity and related OAG security policy and guide.
7. The Contractor agrees that all documents, reports, papers or other matters produced by the Contractor pursuant to the services provided or to be provided hereunder shall be the sole and exclusive property of Her Majesty and shall not be disclosed for any purpose to any third party without the prior written permission of the Auditor General or delegate.
8. The Contractor agrees to abide by the laws of Canada, including laws relating to copyright and specifically agrees not to transfer or copy by any electronic or other means any software owned by or licensed to the Office of the Auditor General. The Contractor also agrees that such software is only to be used for the purposes of work carried out on behalf of the Office of the Auditor General and for no other purpose.
9. The Contractor declares that, on or before entering into the contract, he/she has not, directly or indirectly, paid or agreed to pay and will not, directly or indirectly, pay a contingency fee to any individual for the solicitation, negotiation or to obtain the contract if the payment of the fee requires the individual to file a return under section 5 of the *Lobbyists Registration Act*.
10. The Contractor declares that, on or before entering into the contract, he/she has not been convicted of an offence, other than an offence for which a pardon has been granted, under section 121, 124 or 418 of the *Criminal Code*.
11. The Contractor consents, in the case of a contract with a value in excess of \$10,000 (including taxes), to the public disclosure of basic information, other than information described in any of paragraphs 20(1) (a) to (d) of the *Access to Information Act*, relating to the contract.
12. If the Contractor consents, in the case of a contract with a value in excess of \$10,000 (including taxes) to the public disclosure of basic information with respect to being a former public servant in receipt of a pension under the *Public Service Superannuation Act*, in accordance with the *Guidelines on the Proactive Disclosure of Contracts*.
13. If the Contractor makes a false declaration under *paragraph 9 or 10* or fails to comply with the terms set out in *paragraph 11 or 12*, the Contractor agrees to immediately return any advance payments and the contracting authority may terminate the contract.
14. The Contractor agrees that his/her activities in any workplace of the Auditor General shall not endanger the health and safety of employees of the Auditor General.
15. No Member of the House of Commons shall be admitted to any part of this agreement or to any benefit arising therefrom.

16. (a) The Contractor acknowledges having received and read the “Code of Values, Ethics & Professional Conduct for the Office of the Auditor General of Canada” and agrees to be bound to its terms. In accordance with the Code, the Contractor agrees that he/she has discussed with the Office all actual and potential conflicts of interest that may affect his/her work with the Office.
(b) This includes the conduct of audit work in accordance with Canadian generally accepted auditing standards, and the code of ethics or conduct for the applicable provincial institute. As required, the Contractor will provide audit criteria and sufficient and appropriate supporting evidence in a manner satisfactory to the Auditor General.
17. The Contractor shall not assign the benefit or burden of this agreement to any other person, firm or company.
18. This agreement shall for all purposes be governed by and construed in accordance with the laws of the Province of Ontario.
19. In accordance with the Financial Administration Act, payment under the contract is subject to an appropriation for the particular service for the fiscal year in which any commitment hereunder would come in course of payment.
20. The parties understand that the Procurement Ombudsman appointed pursuant to Subsection 22.1(1) of the Department of Public Works and Government Services Act will:
 - i. On request, and consent of the parties, to participate in an alternative dispute resolution process to resolve any dispute between the parties respecting the interpretation or application of a term and condition of this contract and their consent to bear the cost of such process, provide to the parties a proposal for an alternative dispute resolution process to resolve their dispute
 - ii. Review a complaint filed by the Contractor respecting administration of this contract if the requirements of Subsection 22.2(1) of the *Department of Public Works and Government Services Act* and Sections 15 and 16 of the *Procurement Ombudsman Regulations* have been met, and the interpretation and application of the terms and conditions and the scope of the work of this contract are not in dispute

The Office of the Procurement Ombudsman may be contacted by telephone at 1-866-734-5169 or by e-mail at boa.opo@boa.opo.gc.ca

APPENDIX C: REQUIRED DECLARATIONS & CERTIFICATIONS

The following declarations **must** be completed as appropriate and **must** be signed by an authorized official. This appendix must be submitted as part of the Proponents' proposal. The OAG **WILL** declare any proposal non compliant if it is not complete or signed.

1. Proponent's Business Information

Proponent's **must** supply the following information:

Legal Name of Proponent	
Proponent Business Address (including street address, city, country and postal code or their equivalents).	
Proponent Telephone & Fax Numbers	
Point of Contact for Proposal and any resulting contract (name, telephone and fax numbers and email address).	
Proponents Business Number (PBN) and/or GST/HST number.	

2. Proposal Validity Period

The Proponent certifies that their proposal is valid in all respects for a period of not less than 60 days from the closing date of the RFP.

3. Employment Equity

The Federal Contractors Program for Employment Equity requires that some organizations bidding for federal government contracts make a formal commitment to implement the employment equity, as a pre-condition to the validation of their bids. All Proponents must check the appropriate box(es) below. Failure to do so **WILL** render the proposal non-responsive.

Program requirements do not apply for the following reason(s):

- bid is less than \$200,000.00;
- this organization has fewer than 100 permanent part-time and/or full-time employees;
- this organization is a federally regulated employer;

or, program requirements do apply:

copy of signed Certificate of Commitment is enclosed; or

- Certificate number is: _____

Note: The Federal Contractors Program for Employment Equity applies to Canadian-based Proponents only.

4. Certification of Education and Experience

The Proponent certifies that all statements made with regard to the education and the experience of individuals proposed for completing the subject work are accurate and factual, and we are aware that the Office of the Auditor General of Canada reserves the right to verify any information provided in this regard and that untrue statements may result in the proposal being declared non-responsive or in other action which the OAG may consider appropriate.

5. Certification of Availability and Status of Personnel

Availability of Personnel:

The Proponent certifies that, should it be awarded a contract as a result of this solicitation, the Proponent's resources who are to be assigned to a given project will be available to commence performance of the work within seven (7) days, and will remain available to perform the work.

Status of Personnel:

If the Proponent has proposed any person in fulfillment of this requirement who is not an employee of the Proponent, the Proponent hereby certifies that it has written permission from such person (or the employer of such person) to propose the services of such person in relation to the work to be performed in fulfillment of this requirement and to submit such person's résumé to the OAG. As well, the Proponent hereby certifies that the proposed person is aware that overtime may be required and is willing to comply.

During the bid evaluation, the Proponent **MUST**, upon the request of the OAG, provide a copy of such written permission, in relation to any or all non-employees proposed. The Proponent agrees that failure to comply with such a request may lead to disqualification of the Proponent's proposal from further consideration.

6. Certification of Former Public Servant in Receipt of a Pension

Is the Proponent a former public servant (FPS) in receipt of a pension under the Public Service Superannuation Act (PSSA)?

Yes () No ()

If so, the Proponent must provide the following information:

- a. Name of public servant

Date of termination of employment or retirement from the Public Service

If the Proponent is a former public servant in receipt of a pension under the PSSA, the Proponent acknowledges and agrees that the contract with the Auditor General will be reported on the OAG website as part of the published proactive disclosure reports in accordance with Contracting Policy Notice: 2012-2 and the Guidelines on the Proactive Disclosure of Contracts.

A former public servant under PSSA (*) is defined as:

- a. An individual,
- b. An individual that has incorporated,
- c. A partnership made of former public servants in receipt of PSSA pensions
- d. A sole proprietorship or entity where the affected individual has a controlling (**) or major (50% + 1) interest in the entity,

(*) It does not include pensions payable pursuant to Canadian Forces Superannuation, Defence Services Pension Continuation, Royal Mounted Police Superannuation, Members of Parliament Retiring Allowances and Canada Pension Plan

(**)For this purpose, “controlling” includes everyone, but not limited to organizations, bodies corporate, societies, companies, firms, partnerships, associations of persons, where individuals or directors, directly or indirectly either controls or has the power to control the other(s).

Work Force Reduction Program

Is the Proponent a FPS who received a lump sum payment pursuant to the terms of a work force reduction program? **Yes () No ()**

If so, the Proponent must provide the following information:

- a. Name of 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
- g. Number and amount (professional fees) of other contracts subject to the restrictions of a work force reduction program

A *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 size of the Public Service. The lump sum payment period does not include the period of severance pay, which is measured in a like manner. 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 the Goods and Services Tax or Harmonized Sales Tax.

7. AUTHORIZED SIGNATORY

By submitting this proposal and signing below, the Proponent certifies that the information provided to meet the requirements described above is accurate and complete. Proposals must be signed to be evaluated.

Signature:	
Name of Official:	Date: