

**RETURN BIDS TO:**  
**RETOURNER LES SOUMISSIONS À:**  
**Bid Receiving - PWGSC / Réception des soumissions**  
**- TPSGC**  
**11 Laurier St. / 11, rue Laurier**  
**Place du Portage , Phase III**  
**Core 0B2 / Noyau 0B2**  
**Gatineau, Québec K1A 0S5**  
**Bid Fax: (819) 997-9776**

**SOLICITATION AMENDMENT**  
**MODIFICATION DE L'INVITATION**

The referenced document is hereby revised; unless otherwise indicated, all other terms and conditions of the Solicitation remain the same.

Ce document est par la présente révisé; sauf indication contraire, les modalités de l'invitation demeurent les mêmes.

**Comments - Commentaires**

**Vendor/Firm Name and Address**  
**Raison sociale et adresse du**  
**fournisseur/de l'entrepreneur**

**Issuing Office - Bureau de distribution**  
**Business Management and Consulting Services**  
**Division / Division des services de gestion des affaires**  
**et de consultation**  
**11 Laurier St. / 11, rue Laurier**  
**10C1, Place du Portage**  
**Gatineau, Québec K1A 0S5**

<b>Title - Sujet</b> NNC CLAIMS PROCESSING SERVICES	
<b>Solicitation No. - N° de l'invitation</b> A7101-130008/B	<b>Amendment No. - N° modif.</b> 003
<b>Client Reference No. - N° de référence du client</b> A7101-130008	<b>Date</b> 2015-07-21
<b>GETS Reference No. - N° de référence de SEAG</b> PW-\$\$ZG-409-28967	
<b>File No. - N° de dossier</b> 409zg.A7101-130008	<b>CCC No./N° CCC - FMS No./N° VME</b>
<b>Solicitation Closes - L'invitation prend fin</b> <b>at - à 02:00 PM</b> <b>on - le 2015-07-31</b>	<b>Time Zone</b> <b>Fuseau horaire</b> Eastern Daylight Saving Time EDT
<b>F.O.B. - F.A.B.</b> <b>Plant-Usine:</b> <input type="checkbox"/> <b>Destination:</b> <input type="checkbox"/> <b>Other-Autre:</b> <input type="checkbox"/>	
<b>Address Enquiries to: - Adresser toutes questions à:</b> Perkins, Deborah	<b>Buyer Id - Id de l'acheteur</b> 409zg
<b>Telephone No. - N° de téléphone</b> (819) 956-8656 ( )	<b>FAX No. - N° de FAX</b> (819) 956-2675
<b>Destination - of Goods, Services, and Construction:</b> <b>Destination - des biens, services et construction:</b>	

**Instructions: See Herein**

**Instructions: Voir aux présentes**

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

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**This amendment number three (3) is drawn up to respond to questions raised.**

#### **Question 1**

“Further to the Q&A 1, we understand that a CIA or CFE designation is required for the proposed resources under mandatory M7.e). We believe that the CPA designation should also be added to the M7 requirement, as the experience of a CPA with respect to fraud examination is as extensive as that of a CIA. In addition, the CPA handbook devotes an entire section to the auditor's responsibility relating to fraud. **Within the CPA curriculum, CPA's must have knowledge and are tested on the following fraud areas / component's:**

“**Fraud risk factors:** every audit requires the practitioner to consider whether there are fraud risk factors and to ask management about its view of the susceptibility of the entity to fraud (CAS 240.25). While an audit applying CAS is not a forensic audit, experienced practitioners still have an understanding of the internal controls required to mitigate the risk of fraud (CAS 240.27; CAS 315.25). “

Therefore we are kindly requesting the Crown to add the CPA designation under M7.e) requirements. Please confirm. “

#### **Answer 1**

Granted. the Mandatory requirement M7.e) will be expanded to add another criterion that read as follow:  
OR (4) a Chartered Professional Accountants (CPA) designation in good standing.

**ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.**