



# REQUEST FOR STANDING OFFER

FOR

CONSULTING AND PROFESSIONAL SERVICES

Date Issued: May 26, 2016

Solicitation File #: 201601412

Solicitation Closes: 2pm EDT June 10,  
2016

Originating Department: Office of the  
Chief Financial Officer

Inquiries: Monika Morrison  
Senior Procurement Advisor  
Tel.: 613-740-5421  
Email: mmorriso@cmhc.ca

Security Classification: PROTECTED

*Ce document est disponible en français sur demande*

Canada



## **SECTION 1: GENERAL INFORMATION**

### **1.1 Overview of Section 1**

This section provides general information about Canada Mortgage and Housing Corporation (CMHC) and in particular about this Request for Standing Offer (RFSO).

### **1.2 Introduction and Scope**

CMHC wishes to enter into Standing Offers (SOs) with professional firms (hereinafter referred to as “offerors”) which have knowledge and experience in the financial services’ sector, including areas such as mortgage insurance, financial instruments, loans, borrowings and securitization, and the government sector, for the purpose of providing:

- (a) income and commodity tax consulting services (Stream 1); and/or
- (b) consulting and professional services for accounting and related matters (Stream 2).

Offerors may respond to offer to provide both streams of services or one of them.

The duration of the resulting Standing Offers from this Request For Standing Offer (RFSO) will be for a period of four (4) years with an option to renew them for an additional one (1) period not to exceed a cumulative total of five (5) years.

**More detailed specifications can be found in Section 3, “Statement of Work”**

### **1.3 CMHC Background**

CMHC is the Government of Canada’s National Housing Agency, with a mandate to help Canadians gain access to a wide choice of quality, affordable homes. It is a Crown corporation, with a Board of Directors, reporting to Parliament through the Minister of Families, Children and Social Development, and Minister responsible for Canada Mortgage and Housing Corporation, the Honourable Jean-Yves Duclos.

CMHC has more than 2,000 people located at its National Office in Ottawa, and at various Business Centres throughout Canada. The Business Centre areas are divided into five regions: Atlantic; Quebec; Ontario; British Columbia; and Prairies & Territories.

For more information, Offerors may visit CMHC’s Web site at: <http://www.cmhc-schl.gc.ca/>

## 1.4 Purpose of Request for Standing Offers (RFSO)

CMHC will use this RFSO to select offers for the provision of consulting and professional services outlined herein on an “as-and-when requested” basis. In a RFSO process, offers and offerors are qualified in terms of ability to satisfy the stated mandatory and rated criteria, while also providing pricing for the services that will be provided to CMHC.

CMHC will consider entering into SOs with up to five (5) offerors per stream of work for the provision of services identified therein, within the conditions provided in this RFSO.

Offerors may provide offers to provide any or all of the service categories outlined herein.

The existence of these SOs does not provide the selected offerors with any exclusive rights to the provision of goods and/or services outlined herein. CMHC reserves the right to contract with other suppliers if required.

## 1.5 Schedule of Events

The following schedule summarizes significant target events for the RFSO process. The dates may be changed by CMHC at its sole discretion and shall not become conditions of any Standing Offer (SOs) which may be entered into by CMHC and the selected offerors.

<b>Date</b>	<b>Activities</b>
May 26, 2016	Request for SO issued
May 30, 2016	Submission of questions deadline
June 10, 2016	Offer Submission deadline
June 2016	Evaluation of SO holders
June 2016	Announcement of successful SO holders
As requested	Debriefing of unsuccessful offerors

## 1.6 Terms and Conditions of Standing Offer and Any Resulting Call-Up

The general terms, conditions and clauses identified herein by title, number and date, are hereby incorporated by reference into and form part of this RFSO and any resulting Call-up, as though expressly set out herein, subject to any other express terms and conditions herein contained.

## 1.7 RFSO Potential Service Providers

The Policy pertaining to the selection of suppliers is based on the principle that all suppliers must be treated fairly and equally. Suppliers are defined as an individual or firm that could provide, or has provided, goods or services or construction under contract.

CMHC utilizes the Supplier Information (SI) database, maintained by Business Access Canada as the Official CMHC Source list. All offerors **must** be registered with **Business Access Canada** prior to submitting an offer. The Procurement Business Number (PBN) provided by **Business**

**Access Canada** must be included with your offer. If you are not registered, and you wish to do so, you may access **Business Access Canada** (<http://contractscanada.gc.ca/>) or you may call their Information Line at: 1-800-811-1148. Present Suppliers not registered with Business Access Canada are required to self-register on the SI via the Business Access Canada Web site.

### **1.8 Income Tax Reporting Requirement**

As a federal Crown Corporation, CMHC is obliged under the *Income Tax Act* and Regulations to report payments made by the Corporation to suppliers of goods and/or services by using a T1204 supplementary slip. CMHC must therefore obtain the necessary information from suppliers (including the Contractor's social insurance number and/or corporate identification number) in order to allow it to complete the T1204 supplementary slip. The Standing Offer Holders will be required to complete and sign a Supplier - Direct Deposit and Tax Information Form (CMHC/SCHL 3085) prior to execution of any Call-up resulting from this RFSO.

### **1.9 Procurement Policy Re: The Environment**

CMHC fully supports the principle of sustainable development. Economic development and the preservation of the environment are given equal consideration to ensure that the actions of one generation do not compromise the ability of future generations to have an equal quality of life.

### **1.10 Call-ups Against a Standing Offer**

Call-ups against this Standing Offer will be on an as-and-when-required basis. CMHC does not guarantee that any successful Offeror under this Standing Offer will in fact be awarded a Call-up. Upon being called up, any Offeror may accept or decline the proposed work.

CMHC will initiate Call-ups under this Standing Offer primarily based on the offeror's expertise.

Notwithstanding the above, CMHC reserves the right to Call-up Offerors randomly, at its discretion. CMHC's goal is to provide work to all Offerors on the Standing Offer if and when possible, while allowing some flexibility to CMHC staff in the selection process.

The Offeror may accept or decline the assignment.

The Offeror will sign and remit the signed Call-up against Standing Offer Form to CMHC prior to the commencement of the work. The Call-up against Standing Offer, signed by both parties, constitutes written approval for the Offeror to begin the work.

### **1.11 Quantity**

The quantity of any goods and level of services specified in the RFSO are only an approximation of requirements given in good faith. In submitting an offer to this RFSO, the offeror acknowledges that the level of services to be provided is an estimate only, and testifies to its ability to accommodate increases or decreases in workload as they occur.

The making of a standing offer proposal by the offeror shall not constitute a Standing Offer Agreement with CMHC to order any or all of the said goods or services. CMHC may or may not make one or more Call-ups against the standing offer.

The acceptance of a Standing Offer from an offeror by CMHC does not necessarily mean that any Call-ups will be made against said standing offer.

---

## **SECTION 2: INSTRUCTIONS, TERMS AND CONDITIONS FOR SUBMITTING AN OFFER IN RESPONSE TO THIS REQUEST FOR STANDING OFFER (RFSO)**

### **2.1 Overview of Section 2**

The purpose of Section 2 is to inform the offeror about CMHC's offer submission requirements pertaining to this RFSO process.

### **2.2 Certificate of Submission**

**Mandatory**

The Certificate of Submission, Appendix A, summarizes some of the mandatory requirements set out in the RFSO. All offers must include a Certificate of Submission (or an accurate reproduction) signed by the offeror.

Offerors must submit a signed Certificate of Submission as part of their offer. Should an offeror not include the signed Certificate of Submission the offeror will be notified by CMHC and given 48 hours in which to meet this requirement.

### **2.3 Delivery Instructions and Deadline**

**Mandatory**

Timely and correct delivery of offers to the exact specified proposal delivery address is the sole responsibility of the offeror. All risks and consequences of incorrect delivery of offers are the responsibility of the offeror. CMHC will not assume or have transferred to it those responsibilities. All registered times will be in accordance with the time CMHC computer servers receive the offer, not the time the offer was sent by the offerors.\*

**\* Please be advised that E-BID has a size limitation 10 MB. It is advisable and recommended that offerors submit their offer in multiple smaller files.**

It is recommended that the offeror send an e-mail as soon as possible after the E-BID offer has been sent, notifying the contact person named in Section 2.4 Inquiries, that an offer has been submitted to E-BID, including the company name and e-mail address, with the date and time the offer was sent.

Upon receipt of offers, an automated confirmation will be issued to the sender's e-mail address. It is strongly recommended that offerors follow up with the inquiries person named in Section 2.4 should they not receive said confirmation within 30 minutes of submission.

**\* Please be advised that electronic transmissions may not necessarily be immediate and can experience lengthy delivery delays. Offerors should ensure that sufficient delivery time is allowed for offers to be received.**

### **Address for Delivery**

Offers, including all supporting documentation, are to be sent electronically to the following e-mail address:

**EBID@cmhc-schl.gc.ca**

**The subject line of the transmission must state: RFSO, file # 201601412**

### **Format**

Offers may be submitted in MS Word, Lotus WordPro or Adobe Acrobat PDF in English or in French.

NOTE: In certain email programs the “Send” format may need to be specified as either “HTML” or “Plain Text”. Rich Text formatted or Compressed (Zipped) documents cannot be opened by CMHC.

### **Offer Opening and Verification Period**

All EBID offers received on or before the closing date and time specified in this RFSO, will be opened for evaluation purposes and verified by CMHC. If at that time, CMHC is unable to open an offer, the offeror will be so advised and provided an opportunity to resubmit an openable version within 2 hours from notification.

### **Offer Submission Deadline**

Your offer **MUST** be **received** at the exact location as specified above on or before the submission deadline set as:

**2:00 p.m. EDT (local Ottawa time) on June 10, 2016**

Offers arriving late will be automatically rejected, and the sender will be so notified by e-mail.

### **2.4 Inquiries**

All questions regarding this RFSO must be sent by e-mail to the following:

Monika Morrison  
Senior Procurement Advisor  
mmorriso@cmhc.ca

Information given verbally by any person within CMHC shall not be binding upon CMHC. Offerors must have written confirmation from CMHC for any changes, alterations, etc., concerning this RFSO. CMHC cannot guarantee a reply to inquiries received less than seven days prior to the closing date.

All written questions submitted which in the opinion of CMHC affect all offerors, will be answered by CMHC in writing and distributed to all offerors by Buyandsell.gc.ca. All identification related to the inquiry will be removed in the response. Any questions of a proprietary nature must be clearly marked. CMHC will determine, at its sole discretion, whether it will respond to the question.

In the event that it becomes necessary to revise any part of the RFSO as a result of any inquiry or for any other reason, an addendum to this RFSO will be provided to each offeror to whom CMHC has issued this RFSO by buyandsell.gc.ca.

## **2.5 Communication**

During offer evaluations, CMHC reserves the right to contact or meet with any individual offeror in order to obtain clarification of its submission or to gain insight into the quality and scope of relevant goods and/or services. An offeror will not be allowed to add, change or delete any information during this process. CMHC is in no way obliged to meet with any or all offerors for this purpose.

## **2.6 Offeror Contact**

The offeror shall name a person in their offer to act as a primary contact for CMHC during the evaluation period. A secondary contact should also be provided for backup purposes.

## **2.7 Offering Period**

### **Mandatory**

All responses **MUST** provide that the terms of the response including the pricing offer, shall remain valid and binding on the offeror for a period of **120 days** following the closing date.

## **2.8 Changes to Offer**

Changes to the submitted offer can be made, if required, provided they are received as an addendum to, or clarification of, a previously submitted offer, or as a complete new offer to cancel and supersede the earlier offer. The addendum, clarification, or new offer must be submitted as per the delivery instructions outlined in Section 2.3, be clearly marked **“REVISION”** and received no later than the submission deadline. In addition, the revised offer must include a description of the degree to which the contents are in substitution for the earlier offer.

## **2.9 Liability for Errors**

While CMHC has made considerable efforts to ensure an accurate representation of information in this RFSO, the information contained in this RFSO is supplied solely as a guideline for offerors. The information is not guaranteed or warranted to be accurate by CMHC, nor is it necessarily comprehensive or exhaustive. Nothing in this RFSO is intended to relieve offerors from forming their own opinions and conclusions in respect of the matters addressed in this RFSO.

## **2.10 Verification of Offeror’s Offer**

The offeror authorizes CMHC to conduct such investigation as it deems appropriate to verify the contents of the offeror’s offer.



## **2.11 Ownership of Offers**

All responses and related materials become the property of CMHC and will not be returned. CMHC will not reimburse the offeror for any work related to, or materials supplied in the preparation of the RFSO response.

All information regarding the terms and conditions, financial and/or technical aspects of the offeror's offer, which, in their opinion, are of a proprietary or confidential nature, must be clearly marked "**PROPRIETARY**" or "**CONFIDENTIAL**" at **each item** or at the **top of each page**. Offerors' documents and information so marked will be treated accordingly by CMHC. Notwithstanding the foregoing, offerors are advised that as a Crown corporation, CMHC is subject to the federal legislation with respect to access to information and privacy.

Information submitted by third parties will be protected or may be required to be disclosed in specific circumstances pursuant to the federal legislation.

## **2.12 Proprietary Information**

Information contained in this RFSO is to be considered "Proprietary Information" and the offeror is not to disclose this information to any party other than the offeror's employees or agents participating in the response to this RFSO.

## **2.13 Corporation Identification**

The offeror agrees not to make any use whatsoever of CMHC's name, logo or initials including public advertisement, without the express written consent of CMHC.

## **2.14 Declaration re: Gratuities**

In submitting its offer, the offeror certifies that no representative for the offeror has offered or given a gratuity (e.g. an entertainment or gift) to any CMHC employee, Board member or Governor-in-Council appointee; and intended, by the gratuity, to obtain a Call-up or favourable treatment under a Call-up.

## **2.15 Conflict of Interest**

- (a) The Standing Offer Holder and its principals, employees and agents shall avoid any conflict of interest during the term of this Standing Offer and shall immediately declare any existing, potential or apparent conflict and shall, upon direction of CMHC, take steps to eliminate any conflict or perception that a conflict of interest exists.
  
- (b) The SO Holder must not provide any services to any third party in circumstances that might reasonably give rise to a conflict of interest, including a conflict between the SO Holder's duties to that third party and the SO Holder's duties to CMHC.

- (c) In the event that a conflict of interest, real or perceived, cannot be resolved to the satisfaction of CMHC, CMHC shall have the right to immediately terminate the Standing Offer and any outstanding Call-ups resulting from the SO. All portions of the Services which have been completed at the date of termination of any Call-up resulting from the SO shall be forwarded to CMHC and CMHC shall be liable for payment to the SO Holder of an amount which, in the sole opinion of CMHC, constitutes reasonable payment for the partial performance of the SO Holder's obligations under the Call-up. Upon such payment, CMHC shall have no further obligation of any nature or kind to the SO Holder.

Any former public office holder must be in compliance with the post-employment provisions of the Conflict of Interest and Post-Employment Code for Public Office Holders (2012) in order to derive a direct benefit from any Call-up which may arise from this Standing Offer.

## **2.16 Declaration re: Bid Rigging and Collusion**

In submitting its offer, the offeror certifies that:

- (a) prices as submitted in its offer have been arrived at independently from those of any other offeror;
- (b) the prices as submitted have not been knowingly disclosed by the offeror, and will not knowingly be disclosed by the offeror prior to the award of a Standing Offer, directly or indirectly, to any other offeror or competitor; and
- (c) no attempt has been made, nor will be made, to induce any other person to submit, or not to submit, an offer, for the purpose of restricting competition.

## **2.17 Intellectual Property Rights**

All information and materials produced under any Call-up resulting from this Standing Offer shall be the exclusive property of the offeror and the offeror shall have copyright therein. Without restricting the scope of any license or other right that CMHC may otherwise hold, the offeror hereby grants to CMHC an exclusive, perpetual, irrevocable, fully-paid and royalty-free right and license to use all or part of the information and materials produced under any Call-up resulting from this Standing Offer world-wide, with the right to modify the information or materials for any purpose related to the current or future operations of CMHC. The license so granted shall survive the termination of the Standing Offer.

## **2.18 Non-Disclosure of CMHC Information**

Under this section, "CMHC Information" refers to any and all information which is managed, accessed, collected, used, disclosed, retained, received, created or disposed of in order to fulfill the requirements of the Standing Offer, however obtained. Without limiting the generality of the foregoing, CMHC Information includes data held in any type of electronic format and information provided directly, indirectly or through third parties to the Standing Offer (SO) Holder, reseller, agent or any other person engaged to perform the Services under the Standing Offer.

The SO Holder acknowledges and understands that all CMHC Information is subject to Canadian laws on privacy and access to information under which CMHC is bound and that CMHC considers CMHC information to be under its custody and control of all times. The SO Holder further understands and agrees to treat all CMHC Information as proprietary, confidential and sensitive unless otherwise specifically agreed to in writing by CMHC. The SO Holder shall restrict access to CMHC Information to those persons who have a need to know this information in order to perform the Services under any Call-up awarded as a result of the Standing Offer.

The SO Holder shall ensure that CMHC Information shall remain in Canada and expressly agrees to segregate CMHC Information (whether in electronic format or in hard copy) from any other information in a database or repository physically independent from all other databases or repositories. Without limiting the generality of the foregoing, the SO Holder shall not and shall ensure that any subcontractor, reseller, agent or any other person engaged to perform any part of the Services does not release, share or otherwise divulge CMHC Information to any other person including subsidiaries, branch offices, partners of the SO Holder or subcontractors without the prior written consent of CMHC.

Where disclosure of CMHC Information is required pursuant to a lawful requirement or for the purposes of complying with a subpoena or warrant lawfully issued or lawfully made by a court, person or body, the SO Holder shall notify CMHC promptly after discovering the potential of disclosure of the CMHC Information so that CMHC has the opportunity to seek a protective order or other appropriate remedy.

The SO Holder also agrees that in the event that disclosure of CMHC Information is required by a valid and applicable law, it shall, in cooperation with CMHC, do all things possible to prevent access to CMHC Information including but not limited to taking appropriate legal action against disclosure, providing information and other assistance in order for CMHC to take appropriate legal action against disclosure and ensuring that disclosure is strictly limited to the information lawfully requested.

## **2.19 Offeror's Procurement Business Number (PBN)**

As a potential supplier to CMHC, you are required to obtain a Procurement Business Number (PBN). The PBN is created using your Canada Revenue Agency Business Number to uniquely identify your company and its branches, division, or offices, where appropriate.

All Canadian companies MUST have a PBN prior to the award of any Standing Offer as a result of this RFSO. Non-Canadian companies are strongly encouraged to obtain a PBN.

Companies may register for a PBN in the Supplier Registration Information (SRI) Service on line at the Business Access Canada Internet site at: <http://contractscanada.gc.ca>. In order for companies to be sourced by CMHC, they must complete the registration process and activate their account in the SRI service.

For non-Internet registration, please contact the Business Access Canada InfoLine at 1-800-811-1148, to obtain the telephone number of the Supplier Registration Agent nearest you.

## **2.20 Costs Associated with the Preparation of Offers**

No payment shall be made for costs incurred in the preparation or submission of an offer in response to this RFSO for any reason whatsoever, including cancellation of this pre-qualification instrument at any time by CMHC.

No payment shall be made for costs incurred before receipt of a signed Call-up form under any resultant SO.

## **2.21 Security Clearance**

CMHC requires employees of selected proponents to be security cleared in order to permit them access to CMHC premises when and if required. This process normally takes approximately 5 working days. If they are not security cleared, the proponent or its employees will require an escort by a CMHC employee while in CMHC premises and will not be granted access to CMHC information and systems.

## **SECTION 3: STATEMENT OF WORK**

### **3.1 Overview of Section 3**

This section of the RFSO is intended to provide offerors with the information necessary to develop a qualifying offer. The Statement of Work is a complete description of the goods and/or services that may be required under this SO.

### **3.2 Scope**

The purpose of this RFSO is to retain offerors with knowledge and experience in the financial services' sector, including areas such as mortgage insurance, financial instruments, loans, borrowings and securitization, and the government sector, to provide services as described herein. This RFSO is comprised of two streams of work:

- (a) Stream 1 - Income and commodity tax consulting services; and/or
- (b) Stream 2 - Consulting and professional services concerning accounting and related matters.

Offerors may respond to one or both streams of services and must clearly identify to which stream they are responding.

### **3.3 Corporate background information**

CMHC's mandate is carried out through four distinct business activities (segments). The first two segments are related to CMHC's commercial mandate and run as profit-driven businesses while the latter two segments relate to CMHC's social housing mandate. The four business activities include:

*Insurance* – CMHC provides insurance against borrower default on residential mortgages. The Corporation offers a wide variety of mortgage insurance products to Canadians including insurance for homeowners, refinancing loans, and insurance for loans for rental accommodation, nursing and retirement homes.

*Securitization* - CMHC guarantees the timely payment of principal and interest for investors in securities on the basis of housing loans through the NHA Mortgage Backed Securities and Canada Mortgage Bonds programs

*Housing Programs* – CMHC receives Parliamentary appropriations to fund housing programs expenses and related operating costs.

*Lending* – The Corporation makes loans and investments in housing programs which are funded by borrowings. CMHC borrows from the Government of Canada. A significant number of these loans and investments are supported with housing program payments.

CMHC has a workforce of approximately 1,900 employees. Its national office is located in Ottawa and the regional business centres are in Halifax, Montreal, Toronto, Calgary and Vancouver.

CMHC has an external Variable Interest Entity (VIE) called Canada Housing Trust (CHT). CHT's results are consolidated with CMHC's to provide complete financial results.

CMHC is a Schedule III, Part I Corporation under the *Financial Administration Act*. CMHC is a prescribed federal Crown corporation under Reg. 7100 of the *Income Tax Act* (ITA) and it is subject to federal income tax as a prescribed corporation for purposes of subsection 27(2) of the ITA. CMHC is considered to be an insurance corporation for income tax purposes as the term is defined in the ITA. CMHC is not subject to provincial income taxes.

CMHC is a selected listed financial institution for GST/HST purposes as the term is defined in the *Excise Tax Act* (ETA).

For additional information please see the annual report at [www.cmhc.ca](http://www.cmhc.ca).

### 3.4 Statement of Work Components

The offeror is required to demonstrate that it meets the requirements of this RFSO as follows:

3.4.1	Stream 1 - Income and Commodity Tax
3.4.1.1	The firm's knowledge and experience of tax issues applicable to the financial services' sector, including areas such as mortgage insurance, financial instruments, loans, borrowings and securitization.
3.4.1.2	Description of the offeror's knowledge of CMHC's business, the possible related tax issues that CMHC faces and a description of how the offeror may assist CMHC in addressing those issues.
3.4.1.3	Description of the offeror's tax practice and how resources at the local and national levels could be leveraged to service CMHC.
3.4.1.4	Demonstrate the offeror's ability for addressing client's needs proactively, delivering services on a timely and cost effective basis and exceeding client's expectations.
3.4.1.5	Résumés for all personnel that will be assigned to provide tax consulting services on key issues.
3.4.1.6	Description of the offeror's approach in providing tax consulting services and quality assurance techniques.

<b>3.4.2</b>	<b>Stream 2 - Accounting and Related Matters</b>
3.4.2.1	The firm's knowledge and experience in addressing accounting and related matters applicable to the financial services' sector, including areas as mortgage insurance, financial instruments, loans, borrowings, securitization, and the government sector.
3.4.2.2	Description of the offeror's knowledge of CMHC's business, issues pertaining to accounting and related matters that CMHC may face and a description of how the offeror may assist CMHC in addressing those issues.
3.4.2.3	Description of the offeror's public practice and how resources are allocated at the local and national levels could be leveraged to service CMHC.
3.4.2.4	Demonstrate the offeror's ability for addressing clients needs proactively, delivering services on a timely and cost effective basis, and exceeding client's expectations.
3.4.2.5	Résumés for all personnel that will be assigned to provide consulting and professional services on key issues.
3.4.2.6	Description of the offeror's approach in providing the services and quality assurance techniques.

## **SECTION 4: OFFER REQUIREMENTS**

### **4.1 Overview of Section 4**

Offers are to be organized and submitted in accordance with the instructions in this section. Offers should be organized into the following Response Item sections.

Response #	
4.2	Covering Letter
4.3	Executive Summary
4.4	Offeror's Qualifications
4.5	Response to Statement of Work
4.6	Financial Information
4.7	Pricing Offer

Elaborate or unnecessarily voluminous offers are not desired. Offerors are encouraged to take care in completely answering questions and offer requirements and to avoid submitting extraneous materials that do not show how the offeror is able to meet SO requirements.

Requirements for each Response Item are detailed below.

### **4.2 Covering Letter**

A covering letter on the offeror's letterhead shall be submitted and include the following:

- (a) A description of the company or joint venture/consortium.
- (b) The names of the partners/principals.
- (c) The primary contact person with respect to this RFSO: the individual's name, address, phone number, e-mail address and fax number.
- (d) The locations of primary and all other offices that would be responding to Call-up Against Standing Offer.

### **4.3 Executive Summary**

The offeror's proposal shall include an executive summary highlighting the following:

- (a) A summary of the offeror's proposal, including key features of the proposal, features that make the proposal superior, including any innovations or cost-saving opportunities.
- (b) A brief statement of the offeror's qualifications to meet the needs of CMHC.

### **4.4 Offeror's Qualifications**

#### **Mandatory**

The offeror's offer should include information about the offeror's qualifications as follows:

- (a) A description of the firm, its service specialization, its organization and number of full-time employees, and office locations.



- 
- (b) References: Offeror's are required to provide the three most recent references for contracts of similar size and scope. For each contract, the following information must be provided: Company name and address; contact person name and phone number; Scope and complexity of the consulting services provided and; Benefits to CMHC from the experience the offerors gained to providing the services to others. CMHC may approach any such contact person for information relating to the quality of work provided by the proponent.
- (c) Résumés for all personnel that will be assigned to provide tax consulting services on key issues, highlighting only relevant experience.
- (d) Information about office location(s) answering these questions: which office would provide the services for Call-ups? How many personnel are located in this office and what is their specific experience with respect to the services to be provided to CMHC?

#### **4.5 Response to Statement of Work**

#### **Mandatory**

In this section, the offeror is required to provide detailed information relative to the specifications listed in Sections 3.4.1 to 3.4.2 of the Statement of Work Components.

#### **4.6 Financial Information**

##### **4.6.1 Credit Check**

Sole proprietorships and partnerships may be required to provide a statement contained within their offer giving written permission for CMHC to perform a credit check as required

##### **4.6.2 Financial Capacity**

CMHC reserves the right to conduct an assessment of the potential Standing Offer Holder(s) financial capacity. Should the offeror be selected as a Standing Offer Holder following the RFSO evaluation and qualification process, CMHC may request the necessary financial statements to confirm the financial capacity of the offeror. At that time, when requested, the potential SO Holder must provide to CMHC the following information, as appropriate, upon 72 hours of CMHC's request:

**Note:** Failure to comply with the Financial Information submission requirements as indicated above and within this section, will result in disqualification of the offeror(s) at which time no further consideration will be provided to the respective offer(s).

#### **Partnerships, Corporations, Joint Ventures and Consortiums:**

CMHC requires the provision of the financial statements for the analysis of financial capacity. You must provide a complete set of signed, detailed, audited financial statements for each of the last three (3) years of your firm. You must agree to provide any other financial information that CMHC may subsequently request. The auditor's report must be signed by an appropriate officer of the audit firm. In the case that your financial statements are not audited, CMHC will only accept them if they are accompanied by a

signed review engagement report for each year. A complete set of financial statements consists of all the following items:

1. Auditor’s Report (or Review Engagement Report),
2. Balance Sheet,
3. Income Statement,
4. Cash Flow Statement,
5. The Notes to the Financial Statements, and

In the case of a joint venture or consortium, each and all members of the joint venture or consortium must provide the information required for their legal form as indicated above for sole proprietorships, partnerships or corporations. For partnerships of individuals (as opposed to partnerships of corporations), each individual must provide written permission for CMHC to perform a credit check on them as individuals.

#### 4.7 Pricing

#### Mandatory

The offeror must provide a response relative to the pricing of the consulting and professional services to be provided as per the table below.

All prices and amounts of money in the proposal are to be quoted in Canadian dollars and be exclusive of the Goods and Services Tax (GST), Harmonized Sales Tax (HST), and Provincial Sales Tax (PST), as applicable, unless otherwise indicated.

The GST, HST or PST, whichever is applicable, shall be extra to the price quoted by the offeror and will be paid by CMHC.

The offeror must submit a fixed (firm) hourly price for the professionals that may be involved in responding to Call-ups Against Standing Offers for the four (4) years. No other fees or pricing arrangements will be accepted. Pricing increases may be negotiated for any subsequent renewal option at CMHC’s discretion.

<b>Position</b>	<b>Income and Commodity Tax (Hourly Rate)</b>	<b>Accounting and Related Matters (Hourly Rate)</b>
Partner/ Executive Director	\$	\$
Senior Manager	\$	\$
Manager	\$	\$
Senior Staff accountant/Staff Accountant	\$	\$

## **SECTION 5: EVALUATION AND SELECTION**

### **5.1 Overview of Section 5**

Section 5 describes the process CMHC will use to evaluate and select offerors, and finalize SO. Receipt of a SO does not automatically mean that an offeror will receive subsequent offers.

**The lowest cost or any offer will not necessarily be accepted, and CMHC reserves the right to accept or reject any or all Offers in whole or in part.**

CMHC shall conduct the RFSO process in a visibly fair manner and will treat all offerors equitably. To this end, it has established objective RFSO standards and evaluation criteria which will be applied uniformly to all offerors. Therefore, no offeror shall have any cause of action against CMHC arising out of a failure to award a Standing Offer, the failure to evaluate any offer, or the methods by which an offer is qualified. Furthermore, no offeror shall have any cause of action arising from CMHC's failure to make a call-up under the Standing Offer.

### **5.2 Limitation of Damages**

The offeror, by submitting an offer, agrees that it will not claim damages in excess of an amount equivalent to the reasonable costs incurred by the offeror in preparing its offer for matters relating to the Standing Offer in respect of the SO process, and the offeror, by submitting an offer, waives any claim for loss of profits if no SO is made with the offeror.

### **5.3 Evaluation Table**

The Evaluation Table as provided in Appendix "B" lists all the criteria upon which each offer will be evaluated. The criteria are based on the requirements as provided in this RFSO.

### **5.4 Evaluation Methodology**

Each offer will be examined to determine compliance with each mandatory requirement identified in this RFSO. An offer must comply with all of the mandatory requirements in order to proceed in the evaluation process. An offer which is deemed by CMHC to be non-compliant in one or more mandatory requirements will be eliminated from further consideration. An offer which meets all the mandatory requirements will be deemed compliant and will proceed in the evaluation process.

Each compliant offer shall be evaluated by an Evaluation Committee. The Evaluation Committee shall evaluate and numerically score each service stream (e.g. Stream 1, Stream 2) offer in accordance with the evaluation criteria as shown in the Evaluation Table, Appendix "B".

An offer must meet the minimum upset score of the stream(s) they are providing their response (as shown on the Evaluation Table) to remain in the evaluation.

A compliant offer that meets the minimum upset score of a particular service stream may be granted a SO for the particular service stream. CMHC will award an SO to the top five (5) scoring proponents per stream.

## **5.5 Offeror Selection**

Acceptance of an offer does not oblige CMHC to incorporate any or all of the accepted offers into a Standing Offer, but rather demonstrates a willingness on the part of CMHC to enter into negotiations for the purpose of arriving at Satisfactory Standing Offers with one or more parties. CMHC reserves the right to alter the stated requirements as needs require and to accept an alternate offer included in any offeror's offer.

Without changing the intent of this RFSO or the qualifying offerors' offer, CMHC will select offerors with whom CMHC will enter into discussions for the purpose of finalizing SOs. If at any time CMHC decides that any qualified offeror cannot satisfy CMHC's requirements, CMHC may terminate negotiations.

Announcement of the successful offerors will be made to all offerors following the notification of the Standing Offer offerors.

---

## **SECTION 6: TERMS AND CONDITIONS OF STANDING OFFER AND ANY RESULTING CALL-UPS FROM THIS STANDING OFFER**

### **6.1 Standing Offer**

The attached Standing Offer and resulting Call-ups Terms and Conditions forms section 6.3 of this RFSO and will be a part of any Call-ups raised against this SO.

### **6.2 Mandatory Terms and Conditions**

The terms and conditions, or sections of the Standing Offer Terms and Conditions that are labelled mandatory must be accepted by the Standing Offer Holder without alteration.

### **6.3 Standing Offer and Any Resulting Call-up Terms and Conditions**

#### **Article 1.0 - The Services**

**1.1** The Standing Offer Holder covenants and agrees to provide consulting and professional services on an 'as and when requested' basis at CMHC's request. CMHC will issue a written call up to the Standing Offer Holder when CMHC requires the Standing Offer Holder's Services. Each call up issued shall be subject to the terms and conditions of the Standing Offer. Upon the issue of a call up, the Standing Offer Holder shall provide the services as detailed in the Call-up and in accordance with the Statement of Goods and/or Services.

**1.2** The Standing Offer Holder acknowledges that the Standing Offer does not guarantee that CMHC will issue a Call-up to the Standing Offer Holder and that call ups will be issued at the sole discretion of CMHC.

#### **Article 2.0 - Term of the Standing Offer**

**2.1** The term of the Standing Offer Agreement shall be for a period of four (4) years with the potential for one (1) renewal option not to exceed a cumulative total of five (5) years, commencing on July 1, 2016 and ending June 30, 2020.

**2.2** The Standing Offer Holder shall be solely responsible for the performance of the services provided pursuant to this Agreement and shall perform them in accordance with professional standards which the Standing Offeror Holder must adhere when providing professional services and quality assurance practices described in the Request for Standing Offer.

#### **2.3 Termination**

CMHC may terminate a Call-up against a Standing Offer for any reason with no penalty by giving ten (10) days written notice, at any time during the Term.

In a case of default by the Standing Offer Holder, CMHC may, by giving ten (10) days prior written notice to the Standing Offer Holder, terminate Call-up(s) without charge. The following will constitute events of default:

1. The Standing Offer Holder commits a material breach of its duties under the Call-up against a Standing Offer, unless, in the case of such breach, the Standing Offer Holder, within ten (10) calendar days after receipt of written notice of such breach from CMHC, in a manner satisfactory to CMHC in its sole, absolute and non-reviewable discretion, (a) cures such breach or takes reasonable steps to cure such breach and (b) indemnifies CMHC for any resulting damage or loss;
2. The Standing Offer Holder commits numerous breaches of its duties under this Standing offer that collectively constitute a material breach;
3. A change in control of the Standing Offer Holder where such control is acquired, directly or indirectly, in a single transaction or series of related transactions, or all or substantially all of the assets of the Standing Offer Holder are acquired, by any entity, or the Standing Offer Holder is merged with or into another entity to form a new entity, unless the Standing Offer Holder demonstrates to the satisfaction of CMHC that such event will not adversely affect its ability to perform the services under this Standing offer;
4. The Standing Offer Holder commits fraud or gross misconduct; or
5. The Standing Offer Holder becomes bankrupt or insolvent, or a receiving order is made against the Standing Offer Holder, or any assignment is made for the benefit of the creditors, or if an order is made or a resolution passed for the winding up of the Standing Offer Holder, or if the Standing Offer Holder takes the benefit of any Statute for the time in force relating to bankrupt or insolvent debtors.

In the event of a termination notice is issued, the Standing Offer Holder shall promptly review all work in progress under the Call-up and deliver the work in progress to CMHC with a final invoice. Subject to the deduction of any claim which CMHC may have against the Standing Offer Holder arising out of the Call-up against a Standing Offer or out of termination, payment will be made within thirty (30) days of the date of receipt of the invoice for the value of all finished work delivered and accepted by CMHC, such value to be determined by CMHC in its sole discretion in accordance with the rates specified in the Call-up against a Standing offer. Upon such payment, CMHC shall have no further obligation of any nature or kind to the Standing Offer Holder.

The Standing Offer Holder shall provide to CMHC any reasonable termination assistance requested by CMHC to allow the Work to continue without interruption or adverse effect and to facilitate the orderly transfer of the Work to CMHC or its designee.

## **Article 3.0 - Financial**

### **3.1 Fixed Pricing**

In consideration of the provision of the Goods and/or Services, as described in Article 1.0, CMHC agrees to pay the Standing Offer Holder an amount based on rates provided in response to Article 4.7 of this RFSO.

### **3.2 Taxes to be Collected by Standing Offer Holder**

GST/HST or RST, to the extent applicable and required to be collected by the Standing Offer Holder and specifically agreed between the Standing Offer Holder and CMHC, shall be collected by the Standing Offer Holder on the consideration due and shown as a separate item on an invoice. Where the Standing Offer Holder is required to collect the GST/HST, the invoice issued by the Standing Offer Holder shall show the Standing Offer Holder's GST/HST number. Where the Standing Offer Holder is also required to collect the Quebec Sales Tax (QST), the invoice shall show the QST number. The Standing Offer Holder shall duly remit to the Canada Revenue Agency any amounts of GST/HST collected on the consideration payable pursuant to this Standing Offer and any resulting Call-ups. The Standing Offer Holder shall remit to the appropriate provincial taxing authorities any amounts of RST or QST collected by the Standing Offer Holder from CMHC pursuant to this Standing Offer and any resulting Call-up.

### **3.3 Invoicing**

The Standing Offer Holder shall submit detailed invoices for work completed under a Call-up to CMHC during the Term. The Standing Offer Holder must allow 30 days from delivery of invoice for payment without interest charges. The Standing Offer Holder cannot invoice prior to performance of the service under a Call-up. All invoices, notices and requests for payment must make reference to this Standing Offer by quoting **CMHC file number 201601412** and be forwarded to the CMHC representative designated in the Standing Offer.

### **3.4 Audit**

The Standing Offer Holder shall maintain proper records and accounts during the term of the Agreement and for a period of three (3) years following the end of the term and any renewals thereof. The Standing Offer Holder agrees to allow the Corporation's internal and external auditors the right to examine, at any reasonable time, any and all records relating to the services identified herein.

Any audit will be subject to generally accepted accounting principles.

The Standing Offer Holder agrees to provide the Corporation's internal or external auditors with sufficient original documents in order to conduct any audit procedures. Any audit may be conducted without prior notice, however the Corporation agrees to cooperate with the Standing Offer Holder in the course of conducting any audit in order to avoid disruption in day-to-day operations.

## **Article 4.0 - General Terms and Conditions**

### **4.1 Assignment of the Standing Offer**

The Standing Offer shall not be assigned in whole or in part by the Standing Offer Holder without the prior written consent of CMHC. It is understood and agreed that the Standing Offer Holder may engage other entities to assist the Standing Offer Holder in providing certain of the services contemplated in a Call-up against a Standing Offer provided that the Standing Offer Holder shall at all times remain responsible for the provision and quality of such services in a manner which fully recognizes and respects the confidential nature of the services. The Standing Offer Holder undertakes to advise such entities in writing that they are independent Standing Offer Holders, and are not employees or agents of the Corporation. No assignment of this Standing Offer shall relieve the Standing Offer Holder from any obligation under this Standing Offer or Call-up raised against this or impose any liability upon CMHC.

### **4.2 Standing Offer Holder's Indemnification**

The Standing Offer Holder agrees that none of CMHC, its employees, officers, agents or subcontractors shall be liable for any third party damage, loss or claims in any way related to the provision of the Services by the Standing Offer Holder. The Standing Offer Holder agrees to indemnify and hold harmless CMHC, its officers, employees, agents or subcontractors from and against any loss, damages, costs, expenses, claims, demands, actions, suits or other proceedings of every nature and kind arising from or in consequence of an act or omission committed by the Standing Offer Holder during the provision of the Services under a Call-up- whether such actions, suits or proceedings are brought in the name of CMHC or in the name of the Standing Offer Holder or one of its employees, officers, agents or subcontractors.

### **4.3 No Limitation**

No specific remedy expressed in this Standing Offer is to be interpreted as limiting the rights and remedies which CMHC may be entitled to under any Standing Offer or otherwise in law.

### **4.4 Non-Compliance or Default by Standing Offer Holder**

If the Standing Offer Holder fails to comply with a direction or decision of CMHC properly given under the terms of this Standing Offer or is in default in any other manner under this Standing Offer CMHC may do such things and incur such costs as it deems necessary to correct the Standing Offer Holder's default, including without limitation the withholding of payment due or accrued due to the Standing Offer Holder for services rendered pursuant to this Standing Offer which moneys may be set off by the Corporation against any expenses that it may incur in remedying a default or failures as described above.



#### **4.5 Force Majeure**

In the event that the Standing Offer Holder is prevented from fulfilling its obligations under the terms of a Call-up raised against this Standing Offer by a force majeure or act of Nature (an event or effect that cannot be reasonably anticipated or controlled), the Standing Offer Holder shall notify CMHC in writing, within the shortest period of time. The said written notice shall be sent by registered mail and shall state the factors that constitute a force majeure or an act of Nature. Without limiting the application of the above, the following shall constitute cases of force majeure: war, serious public disturbances, all impediments arising from orders or prohibitions of public authority, acts of Nature, actions of public enemies, strikes, lockout and other labour disputes, riots, flooding, hurricane, fire, explosion or any other natural disasters over which the Standing Offer Holder has no reasonable control.

The Standing Offer Holder shall take all reasonable means to resume fulfilment of its obligations. If this is not possible, CMHC may to the extent it deems necessary secure the services of other qualified Standing Offer Holders without compensation or obligation to the Standing Offer Holder.

#### **4.6 Compliance With Laws**

The Standing Offer Holder shall give all the notices and obtain all the licenses and permits required to perform the work under a Call-up. The Standing Offer Holder shall comply with all the laws applicable to the work under a Call-up or the performance of this Standing Offer.

#### **4.7 Laws Governing Standing Offer**

This Standing Offer and any Call-up raised against this SO shall be governed by and construed in accordance with the federal laws of Canada and provincial laws (Ontario) as applicable therein. Failure by either party to assert any of its rights under a Call-up raised against this Standing Offer shall not be construed as a waiver thereof.

#### **4.8 Independent Standing Offer Holder**

The Standing Offer Holder shall act as an independent Standing Offer Holder for the purposes of this Standing Offer. It and its employees, officers and agents are not engaged as employees of CMHC. The Standing Offer Holder agrees to so advise its employees, officers, and agents. Without limiting the generality of the foregoing, the Standing Offer Holder shall retain complete control of and accountability for its employees and agents. The Standing Offer Holder shall prepare and process the payroll for its employees directly, and shall withhold and/or pay all applicable employment taxes and payroll deductions required in respect of its employees. All personnel shall, at all times, and for all purposes, be solely in the employment of the Standing Offer Holder.

#### **4.9 Standing Offer Holder's Authority**

The Standing Offer Holder agrees that it has no authority to give any guarantee or warranty whatsoever expressed or implied on behalf of CMHC and that it is in no way the legal representative or agent of CMHC and that it has no right or authority to create any obligation on behalf of CMHC or to bind CMHC in any way.

#### **4.10 Corporation Identification**

It is agreed that the Standing Offer Holder will make no use whatsoever of CMHC's name, logo or initials without the express written consent of CMHC.

#### **4.11 Intellectual Property Rights**

All information and materials produced under any Call-up resulting from this Standing Offer shall be the exclusive property of the Standing Offer Holder and the Standing Offer Holder shall have copyright therein. Without restricting the scope of any license or other right that CMHC may otherwise hold, the Standing Offer Holder hereby grants to CMHC an exclusive, perpetual, irrevocable, fully-paid and royalty-free right and license to use all or part of the information and materials produced under any Call-ups resulting from this SO world-wide, with the right to modify the information or materials for any purpose related to the current or future operations of CMHC. The license so granted shall survive the termination of the SO.

#### **4.12 Non-Disclosure of CMHC Information**

Under this section, "CMHC Information" refers to any and all information which is managed, accessed, collected, used, disclosed, retained, received, created or disposed of in order to fulfil the requirements of the Standing Offer, however obtained. Without limiting the generality of the foregoing, CMHC Information includes data held in any type of electronic format and information provided directly, indirectly or through third parties to the Standing Offer Holder, any subcontractor, reseller, agent or any other person engaged to perform the Work under the Call-up.

The Standing Offer Holder acknowledges and understands that all CMHC Information is subject to Canadian laws on privacy and access to information under which CMHC is bound and that CMHC considers CMHC information to be under its custody and control at all times.

The Standing Offer Holder further understands and agrees to treat all CMHC Information as proprietary, confidential and sensitive unless otherwise specifically agreed to in writing by CMHC. The Standing Offer Holder shall restrict access to CMHC Information to those persons who have a need to know this information in order to perform the Work under any Call-up raised against the Standing Offer. CMHC's information shall remain in Canada.

Where disclosure of CMHC Information is required pursuant to a lawful requirement or for the purposes of complying with a subpoena or warrant lawfully issued or lawfully made by a court, person or body, the Standing Offer Holder shall notify CMHC promptly after discovering the

potential of disclosure of the CMHC Information so that CMHC has the opportunity to seek a protective order or other appropriate remedy.

The Standing Offer Holder also agrees that in the event that disclosure of CMHC Information is required by a valid and applicable law, it shall, in co-operation with CMHC, do all things possible to prevent access to CMHC Information including but not limited to taking appropriate legal action against disclosure, providing information and other assistance in order for CMHC to take appropriate legal action against disclosure and ensuring that disclosure is strictly limited to the information lawfully requested.

#### **4.13 Scope of Standing Offer**

This Standing Offer contains all of the agreements of the parties hereto and no other representations or warranties, verbal or otherwise, exist between the parties except those set out in the RFSO and in the Standing Offer Holder's response to the RFSO or herein attached as Specifications, Conditions and Addendum. In case of conflicts between the Standing Offer Holder's documents and CMHC's documents, the latter shall govern.

#### **4.14 Income Tax Reporting Requirement**

As a federal Crown Corporation CMHC is obliged under the Income Tax Act and Regulations to report payments made by the Corporation to suppliers of goods and/or services by using a T1204 supplementary slip. CMHC must therefore obtain the necessary information from suppliers (including the Standing Offer Holder's social insurance number and/or corporate identification number) in order to allow it to complete the T1204 supplementary slip. The Standing Offer Holder(s) will be required to complete and sign a Supplier - Direct Deposit and Tax Information Form (CMHC/SCHL 3085) prior to the award of any Call-up under this Standing Offer.

#### **4.15 Conflict of Interest**

- (a) The Standing Offer Holder and its principals, employees and agents shall avoid any conflict of interest during the term of this SO and any Call-up raised against this SO and shall immediately declare any existing, potential or apparent conflict and shall, upon direction of CMHC, take steps to eliminate any conflict or perception that a conflict of interest exists.
- (b) The Standing Offer Holder must not provide any services to any third party in circumstances that might reasonably give rise to a conflict of interest, including a conflict between the Standing Offer Holder's duties to that third party and the Standing Offer Holder's duties to CMHC.
- (c) In the event that a conflict of interest, real or perceived, cannot be resolved to the satisfaction of CMHC, CMHC shall have the right to immediately terminate the SO and any Call-up against this SO. All portions of the Work which have been completed at the date of termination shall be forwarded to CMHC and CMHC shall be liable for payment to the Standing Offer Holder of an amount which, in the sole opinion of CMHC, constitutes reasonable payment for the partial performance of the Standing Offer Holder's obligations

under the Call-up. Upon such payment, CMHC shall have no further obligation of any nature or kind to the Standing Offer Holder.

- (d) Any former public office holder must be in compliance with the post-employment provisions of the *Conflict of Interest Act for Public Office Holders (2012)* in order to derive a direct benefit from any Call-up which may arise from this Standing Offer.

#### **4.16 Approval of Services**

Before advancing any amount to the Standing Offer Holder, CMHC reserves the right to determine, in its sole and absolute discretion, whether the Services under a Call-up were performed to the satisfaction of CMHC. The method of approving the work done will be in writing through electronic courier, fax or traditional mail as described in Statement of Goods and/or Services attached herein.

In the event the work under a Call-up is not acceptable to CMHC, CMHC may take such action as it deems necessary to correct the Standing Offer Holder's default, including, without limitation, the following:

- (a) direct Standing Offer Holder to redo the work or part of the section which was not completed to CMHC's satisfaction;
- (b) withhold payment due or accrued due to the Standing Offer Holder for services rendered pursuant to the Call-up under this Standing Offer;
- (c) set off any expenses incurred by CMHC in remedying the default or failures Standing Offer Holder against payment for payment due or accrued due to the Standing Offer Holder with regards to any Call-up;
- (d) terminate this Standing Offer or any Call-up against this SO for default and /or seek indemnification from the Standing Offer Holder for losses suffered by CMHC as a result of such default.

#### **4.17 Ownership**

- (a) Reports and any other information prepared exclusively for the Corporation shall remain the property of the Corporation and all copyrights thereto are the property of the Corporation and neither the Standing Offer Holder nor its servants or agents shall divulge, release or publish any such documentation.
- (b) Any and all other information relating to the Corporation and obtained by the Standing Offer Holder during the course of execution of its duties under this shall remain the property of the Corporation and shall not be used in any way or disclosed to anyone without the prior written consent of the Corporation.

#### **4.18 Suspension of Services and Changes in Specifications**

CMHC may, at any time and from time to time, order a suspension of the work in whole or in part, and make modifications of, changes in or additions to the specifications of the type of services offered and methods of delivery. All directions given by CMHC in writing with respect to the foregoing shall be complied with by the Standing Offer Holder. If any such suspension, modification, change or addition shall result in an increase or decrease in the cost of the work, the price specified in the Call-up Against Standing Offer Form shall be adjusted accordingly provided that the Standing Offer Holder shall in no event be entitled to compensation for any loss of anticipated profits and provided further that minor increases or decreases in cost shall be disregarded.

#### **4.19 Insurance**

##### **(a) Commercial General Liability Insurance**

The Standing Offer Holder will provide and maintain Commercial General Liability insurance with an insurer licensed to do business in Canada with a limit of not less than **\$5,000,000** per occurrence for bodily injury or damage to property including loss of use of such property. This policy shall include the following extensions:

- cross liability including severability of interest
- personal injury
- blanket contractual liability
- employers liability (or confirmation that all employees including sub-contractors and independent contractors are covered by Workers Compensation)
- non owned automobile liability
- Canada Mortgage and Housing Corporation to be added as additional insured
- 30 days prior written notice of cancellation to CMHC's Senior Advisor, Corporate Insurance, 700 Montréal Road, Ottawa, Ontario K1A 0P7
- contractors liability to include operations of independent contractors (if not provided then each subcontractor must provide a certificate of insurance confirming that they have liability insurance as detailed in the RFSO).

##### **(b) Professional (Errors & Omissions) Liability**

The Standing Offer Holder will provide and maintain Professional Liability insurance with an insurer licensed to do business in Canada with a limit of not less than \$1,000,000. The policy will provide 30 days prior written notice of cancellation to CMHC's Senior Advisor, Corporate Insurance, 700 Montréal Road, Ottawa, Ontario K1A 0P7. Coverage is to include Proponent and Service Providers employees and contract employees (if applicable) as named insured.

**(c) Other conditions**

If there are material changes in the scope of Services provided under this Agreement, CMHC may, via the Service Level Change Procedures, request changes to the minimum insurance coverages set out above.

All insurance policies required to be maintained by the Standing Offer Holder pursuant to this section 4.19 shall be primary with respect to this Agreement and any valid and collectible insurance of CMHC shall be excess of the Standing Offer Holder's insurance and shall not contribute to it.

All Certificate of Insurance shall mention that insurers will provide CMHC with at least thirty (30) days' written notice prior to cancellation of any insurance referred to under this section 4.19. In addition the Standing Offer Holder shall provide written notice to CMHC forthwith upon learning that an insurer described in this section 4.19 intends to cancel, or intends to make or has made a material change to, any insurance referred to in this section 4.19.

A Certificate of Insurance meeting the above requirements shall be delivered to CMHC upon execution of this Agreement and for each renewal thereafter.

Without in any way restricting CMHC's direction to grant or withhold its consent to a request to subcontract pursuant to section 4.19 the Standing Offer Holder agrees that it shall contractually obligate any subcontractor or independent contractor retained in connection with this Agreement to maintain insurance against such risks and in such amounts that having regard to such subcontractor's or independent contractor's involvement in the provision of the Services could reasonably be expected to be carried by Persons acting prudently and in a similar business to that of such subcontractor or independent contractor.

It shall be the sole responsibility of the Standing Offer Holder to decide whether or not any other insurance coverage, in addition to the insurance requirements stipulated herein, is necessary for its own protection or to fulfill its obligation under the contract. All insurance policies shall be provided and maintained by the Standing Offer Holder at its own expense.

**4.20 Extras**

Except as otherwise provided in this Standing Offer no payment for extras shall be made unless such extras and the price thereof have been authorized in writing by CMHC.

**4.21 Standing Offer Holder/Corporation Relationships**

The Corporation agrees that the Standing Offer Holder, in the normal course of its normal working relationship with other corporations, can indicate that the Standing Offer Holder has entered into a Standing Offer with the Corporation. The Standing Offer Holder agrees, however, that it will not, without the prior written consent of the Corporation, reveal or disclose any details concerning the contents of the project of this Standing Offer.

#### **4.22 Final Standing Offer Form**

It is understood and agreed that the terms and conditions set out in section 6.3 will, at CMHC's discretion, form part of any resultant Standing Offer and accordingly may be incorporated into and form part of any and all authorized Call-up(s) against a Standing Offer.

#### **4.23 Security Clearance**

CMHC requires employees of the selected proponent to be security cleared in order to permit them access to CMHC premises when and if required. This process normally takes approximately 5 working days. If they are not security cleared, the proponent or its employees will require an escort by a CMHC employee while in CMHC premises and will not be granted access to CMHC information and systems.

#### **Article 5.0 - Standing Offer Administration**

**5.1** CMHC has assigned a Standing Offer administrator to oversee this Standing Offer and the Standing Offer Holder has named a counterpart representative. The Standing Offer Holder's representative will be responsible for providing scheduled status reports to the Standing Offer administrator or a designate. All notices and invoices shall be transmitted either by fax, e-mail or postal service to the party's authorized representative.

***IN WITNESS WHEREOF*** this Offer has been signed by the duly authorized signing officers of the Standing Offer Holder. By submitting a response to the Request for Standing Offer, the offeror agrees to the Terms & Conditions contained herein.

## SECTION 7: APPENDICES

### Appendix A: Certification of Submission Mandatory

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Procurement Business Number (PBN)

hereby:

1. offers to provide services and/or goods to CMHC, as described in this Offer, on an if, as and when required basis, all in accordance with the Request for Standing Offers;
2. offers the terms as set out in this Offer, including any financial quotations, for a period of days indicated in Section 2.7 following the closing date;
3. certifies that, at the time of submitting this offer, is in full compliance with all tax statutes administered by all provincial, territorial and federal Ministries of Finance and that, in particular, all returns required to be filed under all provincial and federal tax statutes have been filed, and all taxes due and payable under those statutes have been paid or satisfactory arrangements for their payment have been made and maintained;
4. represents and warrants that in submitting the Offer or performing the Call-Up under the Standing Offer, there is no actual or perceived conflict of interest; or identifies the following conflict of interest:
5. represents and warrants that in preparing the Offer, there was no actual or perceived unfair advantage due to the receipt of information regarding the RFSO that was not made available to other offerors;
6. certifies that this Offer was independently arrived at, without collusion;
7. certifies that no gratuities or gifts in kind were offered to any CMHC employee, Board member or Governor-in-Council appointee; and intended, by the gratuity, to obtain a Call-Up under the Standing Offer or favourable treatment under a Call-Up from a Standing Offer;
8. authorizes CMHC to conduct such investigation as it deems appropriate to verify the contents of the Offer;
9. certifies, unless explicitly outlined in the Offer, that all pricing information is based on service provision which, at a minimum, fully meets all of the existing service standards as outlined in the Statement of Goods and/or Services;
10. agrees to comply with all of the terms and conditions outlined in the Standing Offer in an unaltered form for any subsequent Call-up.
11. agrees that, in the event of acceptance of this Offer, it will enter into a Standing Offer in accordance with the RFSO, and, upon entry into a Call-Up under a Standing Offer with CMHC, it will commit to providing the full scope of services identified in the Call-up and in accordance with the Standing Offer.
12. agrees that, all the materials produced under the terms of this RFSO shall be the exclusive property of CMHC, that CMHC shall have copyright therein; and will not reimburse the offeror for costs associated with the work, travel or documents produced in response to this RFSO;
13. agrees that it and any other persons for which it is responsible, who are to perform the work as stated in this RFSO, at the request of CMHC will comply with security screening as deemed appropriate;
14. authorizes CMHC to perform a credit check and/or financial evaluation, as required.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 2016 at \_\_\_\_\_, Canada.

*Corporations are not required to provide a corporate seal.*

#### Corporation/Individual:

\_\_\_\_\_  
Signature of Signing Authority

\_\_\_\_\_  
Name & Title of Signing Authority

Declaration: I have the authority to bind the company.



**Appendix B: Evaluation Table**

Each service stream requested under this RFSO will be evaluated separately as follows:

**Stream #1- Income and Commodity Taxes**

<b>EVALUATION CRITERIA</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>WEIGHT 100 Total</b>	<b>POINTS 1 to 10</b>	<b>UPSET SCORE</b>	<b>SCORE AxB</b>
<p><b><u>Knowledge and Experience</u></b></p> <ul style="list-style-type: none"> <li>• The firm’s knowledge and experience of tax issues applicable to the financial services’ sector, including areas such as mortgage insurance, financial instruments, loans, borrowings and securitization</li> <li>• Description of the offeror’s knowledge of CMHC’s business, the possible related tax issues that CMHC faces and a description of how the offeror may assist CMHC in addressing those issues.</li> <li>• Description of the offeror’s tax practice and how resources at the local and national levels could be leveraged to service CMHC.</li> <li>• Demonstrate the offeror’s ability for addressing client’s needs proactively, delivering services on a timely and cost effective basis and exceeding client’s expectations.</li> <li>• Description of the offeror’s approach in providing tax consulting services and quality assurance techniques.</li> </ul>	60		390	

<b>EVALUATION CRITERIA</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>WEIGHT 100 Total</b>	<b>POINTS 1 to 10</b>	<b>UPSET SCORE</b>	<b>SCORE AxB</b>
<p><b><u>Offeror's Qualifications</u></b></p> <p><i>a)</i> A description of the firm, its service specialization, its organization and number of full-time employees, and office locations.</p> <p><i>b)</i> References: Offeror's are required to provide the three most recent references for contracts of similar size and scope. For each contract, the following information must be provided: Company name and address; contact person name and phone number; Scope and complexity of the consulting services provided and; Benefits to CMHC from the experience the offerors gained to providing the services to others. CMHC may approach any such contact person for information relating to the quality of work provided by the proponent.</p> <p><i>c)</i> Résumés for all personnel that will be assigned to provide tax consulting services on key issues, highlighting only relevant experience.</p> <p><i>d)</i> Information about office location(s) answering these questions: which office would provide the services for Call-ups? How many personnel are located in this office and what is their specific experience with respect to the services to be provided to CMHC?</p>	10		65	
<b>Pricing</b>	30		N/A	
<b>TOTAL</b>	100			

**Stream #2- Accounting and Related Matters**

<b>EVALUATION CRITERIA</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>WEIGHT 100 Total</b>	<b>POINTS 1 to 10</b>	<b>UPSET SCORE</b>	<b>SCORE AxB</b>
<p><b><u>Knowledge and Experience</u></b></p> <ul style="list-style-type: none"> <li>• The firm’s knowledge and experience in addressing accounting and related matters applicable to the financial services’ sector, including areas as mortgage insurance, financial instruments, loans, borrowings, securitization, and the government sector.</li> <li>• Description of the offeror’s knowledge of CMHC’s business, issues pertaining to accounting and related matters that CMHC may face and a description of how the offeror may assist CMHC in addressing those issues.</li> <li>• Description of the offeror’s public practice and how resources are allocated at the local and national levels could be leveraged to service CMHC.</li> <li>• Demonstrate the offeror’s ability for addressing clients needs proactively, delivering services on a timely and cost effective basis, and exceeding client’s expectations.</li> <li>• Description of the offeror’s approach in providing the services and quality assurance techniques.</li> </ul>	60		390	

<b>EVALUATION CRITERIA</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
	<b>WEIGHT 100 Total</b>	<b>POINTS 1 to 10</b>	<b>UPSET SCORE</b>	<b>SCORE AxB</b>
<p><b><u>Offeror's Qualifications</u></b></p> <p>a) A description of the firm, its service specialization, its organization and number of full-time employees, and office locations.</p> <p>b) References: Offeror's are required to provide the three most recent references for contracts of similar size and scope. For each contract, the following information must be provided: Company name and address; contact person name and phone number; Scope and complexity of the consulting services provided and; Benefits to CMHC from the experience the offerors gained to providing the services to others. CMHC may approach any such contact person for information relating to the quality of work provided by the proponent.</p> <p>c) Résumés for all personnel that will be assigned to provide tax consulting services on key issues, highlighting only relevant experience.</p> <p>d) Information about office location(s) answering these questions: which office would provide the services for Call-ups? How many personnel are located in this office and what is their specific experience with respect to the services to be provided to CMHC?</p>	10		65	
<b>Pricing</b>	30		N/A	
<b>TOTAL</b>	100			

**Appendix C: Mandatory Compliance Checklist**

- Delivery Instructions and Deadline Section 2.3
- Offering Period Section 2.7
- Offeror's Qualifications Section 4.4
- Response to Statement of Work Section 4.5
- Pricing Section 4.7
- Certificate of Submission Appendix A