



REQUEST FOR STANDING OFFER (RFSO) #340 PERFORMANCE AUDIT AND RELATED SERVICES

Question & Answer # 1

This Question & Answer # 1, including any appendices attached hereto (the “Addendum”), amends and clarifies Request for Standing Offer (“RFSO”) #340, as previously amended and clarified (the “RFSO”). The RFSO otherwise remains unchanged and any capitalized words not defined herein have the meaning ascribed thereto in the RFSO.

Note to Bidders: The Deadline for Proposals was previously extended to 28 May 2021. Bidders may, in writing, revoke or modify a proposal received at the Proposal Delivery Address at any time up to the Deadline for Proposals as described in section 1.1.2 of the RFSO.

1. “Would the Crown please clarify the difference between this RFSO and RFP #345 in terms of scope and nature of work? To be clear, how will the Crown decide which vehicle (this RFSO or RFP#345) will be used when work is required to be issued? Has the Crown defined which subgroups or categories of work will be issued under one contracting vehicle or another, or will another methodology of allocation be used, and can the Crown please share that methodology?”

Answer: As noted on page 1 of RFSO #340, “The requirement is in addition to the audit work that may be performed under any contracts awarded pursuant to Request for Proposal #345: Performance Audit Services”. Work will be issued on a priority basis to Contracts awarded pursuant to RFP #345 if the Work is within the scope and term of those Contracts and the Contractors are available. As noted in paragraph 3, Section 2.5 (Distribution of work under Call-ups) of RFSO #340, “The ideal Call-Up distribution percentage shall exclude audit work that may be performed under any contracts awarded pursuant to Request for Proposals #345: Performance Audit Services”.

RFSO #340 has a longer term (i.e. two (2) years expiring on 31 July 2023, plus an irrevocable option for the OAG to extend the term for up to three (3) additional one (1) year periods), and includes additional Work, including without limitation; 1) Expert to Advise Performance Audit Team/Practice and 2) Integrated OAG-Contractor Performance Audit Team, as described in Section 2.2 (Description of Services).

2. “Could the OAG indicate how often they have used the previous Standing Offer for performance audit and related services?”

Answer: The OAG has not recently issued a Standing Offer exclusively for performance audit and related services.



3. “Could the OAG indicate how often they intend to use the upcoming Standing Offer for performance audit and related services?”

Answer: The OAG is not able to indicate the intended frequency of use of the Standing Offer(s) resulting from RFSO 340 because upcoming performance audit requirements will be based on considerations such as, but not limited to, audit topic selection, timing and availability of OAG resources.

4. “May we please ask OAG to indicate how often they have used the previous Standing Offer for Special Examinations?”

Answer: Since the award of the Special Examination Standing Offer Agreements in December 2016, the OAG has issued seven (7) contracts with a total approximate value of \$346,827 (excluding applicable taxes).

Bidders should note that the scope of work and the frequency of use of the Standing Offer for Special Examinations is unrelated to and distinct from the scope of work described in RFSO 340 Performance Audit and Related Services and the frequency with which it will be used.

5. “We respectfully request that OAG extend the deadline for questions/clarifications to May 6. This would still provide a significant amount of time between the question period and the closing date (21 days) for bidders to address any changes OAG chooses to make and respond with a quality proposal.”

Answer: The Deadline for Clarifications has been extended to 7 May 2021. See Amendment #1 posted on Buy and Sell on 4 May 2021. (<https://buyandsell.gc.ca/procurement-data/tender-notice/PW-21-00952772>)

6. “Would the Crown be able to confirm that the 40 page limit for proposals does not include resumes?”

Answer: The page limit described in section 4.1 (Organization of Proposal) applies to the Technical Offer only. Any pages containing content that the Bidder intends to be evaluated in response to the rated requirements should be limited to the specified maximum, preferably numbered and excluding the cover page, table of contents and any required forms. **Any resumes should be included within the specified maximum** if the Bidders intend the content contained therein to be evaluated. The OAG expects Bidders to optimize the content and format of their submission while respecting the page limit in section 4.1 (Organization of Proposal) of the RFSO. Any information contained in pages exceeding the stipulated maximum may not be evaluated, in the OAG’s sole and absolute discretion.

7. “Given the delay in being able to circulate responses to the questions submitted and the extension of the deadline to submit questions, would the Crown consider providing proponents an extension to submit proposals by two weeks to June 8?”



Answer: The Deadline for Proposals has been extended to 28 May 2021. See Amendment #2 posted on Buy and Sell on 12 May 2021. (<https://buyandsell.gc.ca/procurement-data/tender-notice/PW-21-00952772>)

8. “For R6, Scenario B, there are rated requirements for "education and designations". Typically, data analytics specialists have education and designations which are different from a typical auditor.
- a) Would the Crown confirm that the points will be allocated based on their relevant specialization in "data and other analysis"?
- b) Would the Crown confirm that those individuals being proposed for the "data and other analysis" skills do not need to meet the minimum educational/experience requirements as outlined in Section 2.3 of the Statement of Work of the RFSO?"

Answer: a) & b) The education and designations of the two (2) additional resources proposed to perform the work in relation to R6 (Hypothetical Audit Example 1), Scenario B, will be evaluated according to their respective roles with the proposed audit team. Any “Auditors” must meet the requirements of each personnel category identified in in section 2.3 (Qualifications, Competencies and other Requirements of the Contractor Personnel) of the Statement of Work. Any experts with specific skills and knowledge beyond those possessed by “Auditors” are excluded from the requirements in section 2.3 and are subject to the requirements set out in applicable standards, including but not limited to section 2070 of the *Direct Engagement Manual*.

9. “For R7, Scenario A, there are rated requirements for "education and designations". Typically, climate change specialists have education and designations which are different from a typical auditor.
- a) Would the Crown confirm that the points will be allocated based on their relevant specialization in "auditing environmental programs"?
- b) Would the Crown be able to confirm that those individuals being proposed for the climate change auditors do not need to meet the minimum educational/experience requirements as outlined in Section 2.3 of the Statement of Work of the RFSO?"

Answer: a) & b) The education and designations of the two (2) additional resources proposed to perform the work in relation to R7 (Hypothetical Audit Example 2), Scenario A, will be evaluated according to their respective roles with the proposed audit team. Any “Auditors” must meet the requirements of each personnel category identified in in section 2.3 (Qualifications, Competencies and other Requirements of the Contractor Personnel) of the Statement of Work. Any experts with specific skills and knowledge beyond those possessed by “Auditors” are excluded from the requirements in section 2.3 and are subject to the requirements set out in applicable standards, including but not limited to section 2070 of the *Direct Engagement Manual*.

10. “The rated requirement # R2 requires that bidders provide a project summary for a fully outsourced performance audit comparable to the “Contractor Performance Audit Team with OAG Engagement Leader”.

The opportunity to have provided fully outsourced audits as full audit team with an OAG engagement leader, could be limited. Would the OAG permit bidders to provide instead project



summaries for similar audits for governments in which an opinion under CSAE 3000 was provided by the bidder as a comparable project for the R2 qualification?”

Answer:

As described in R2. Project summaries “Bidders should provide three (3) project summaries within the last five (5) years and include at least one fully outsourced performance audit **comparable** to the “Contractor Performance Audit Team with OAG Engagement Leader” described in Section 2.2(3) of the Statement of Work..”

As described in section 2.2(3) (Description of Services) “The OAG Principal will serve as an engagement leader who will have the overall responsibility for the audit and for issuing the conclusion on the audit objective. The OAG Principal will also be responsible for ensuring that the performance audit work of the Contractor’s Personnel is sufficiently and appropriately reviewed to ensure compliance with the Standards for Direct Engagements of the Chartered Professional Accountants of Canada, as described in the Direct Engagement Manual without limitation to the Contractor’s obligations under the Standing Offer Agreement.”