

**REQUEST FOR QUOTATIONS
FOR THE SUPPLY OF AUDIT SERVICES
THERE IS A SECURITY REQUIREMENT ASSOCIATED WITH THIS SOLICITATION**

Request for Quotations No.: 105612.103

Issued: July 14, 2021

Submission **Deadline: August 9, 2021**, no later than 14:00:00 Ottawa, Canada time

Deadline for **Questions: July 27, 2021**, no later than 14:00:00 Ottawa, Canada time

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PART 1 – INVITATION AND SUBMISSION INSTRUCTIONS

1.1 Invitation to Respondents

1.1.1 Invitation

This Request for Quotations (the “RFQ”) is an invitation by the Canadian Commercial Corporation (“CCC”), to prospective respondents to submit quotations for the supply and delivery of audit services, including a Risk-Based Audit Plan, as further described in Section A (the “Deliverables”) of Appendix A (RFQ Particulars).

1.1.2 Respondent must be Single Entity

The respondent must be a single legal entity that, if selected, intends to enter into the contract with CCC. If the quotation is being submitted jointly by two (2) or more separate entities, the quotation must identify only one of those entities as the “respondent”. The respondent will be responsible for the performance of the Deliverables.

1.2 RFQ Contact

For the purposes of this procurement process, the “RFQ Contact” will be:

Canadian Commercial Corporation
350 Albert Street, Suite 700
Ottawa, Ontario K1A 0S6
Attn: Kathleen Nash
E-mail: bids@ccc.ca

Respondents and their representatives are not permitted to contact any employees, officers, agents, elected or appointed officials, or other representatives of CCC, other than the RFQ Contact, concerning matters regarding this RFQ. Failure to adhere to this rule may result in the disqualification of the respondent and the rejection of the respondent’s quotation.

1.3 Contract for Deliverables

1.3.1 Type of Contract

The selected respondent will be requested to enter into a contract for the provision of the Deliverables on the terms and conditions set out in the Form of Agreement (Appendix F) (the “Agreement”).

1.3.2 Term of Contract

The term of the Agreement will be in effect until the completion of the Deliverables.

1.4 RFQ Timetable

1.4.1 Key Dates

The RFQ timetable below is tentative only and may be changed by CCC at any time.

Issue Date of RFQ	July 14, 2021
Deadline for Questions	July 27 2021 no later than 2:00 PM - Ottawa, Canada time
Deadline for Issuing Addenda	August 3, 2021
Submission Deadline	August 9, 2021 no later than 2:00 PM - Ottawa, Canada time
Rectification Period	2 days
Anticipated Ranking of Respondents	August 23, 2021
Anticipated Execution of Agreement	August 27, 2021

1.4.2 Intentionally Deleted

1.5 Submission Instructions

1.5.1 Submission of Quotations

Quotations must be submitted by email to:

Bids@ccc.ca

The complete quotation must be received in the above-noted email inbox by the Submission Deadline. The time stamp of CCC's email system will be the official time for receipt of the quotation. Quotations received after the Submission Deadline will not be considered.

Quotations are to be submitted in PDF format and the email subject line should reference the RFQ title and number (see RFQ title page). Electronic submissions must not exceed 17 MB including email signature. Respondents should divide their responses into appropriately sized (smaller than 17 MB) numbered files. In the email the respondent should provide the details of each attachment and how many emails they will send. Quotations are stored in an electronically secure and restricted environment. Quotations will not be opened until after the Submission Deadline has passed.

1.5.2 Quotations to be Submitted on Time

Quotations must be received on or before the Submission Deadline set out in the title page of the RFQ and as also set out in Article 1.4.1 (Key Dates).

Sending large documents via email may take significant time, depending on the file size and internet connection speed. It is strongly recommended that respondents allow sufficient time of at least one (1) hour before the Submission Deadline to send documents.

1.5.3 Amendment of Quotations

Respondents may amend their quotations prior to the Submission Deadline by submitting the amendment by email as above prominently marked with the RFQ title and number to the email address set out above. Any amendment should clearly indicate which part of the quotation the amendment is intended to amend or replace.

1.5.4 Withdrawal of Quotations

At any time throughout the RFQ process until the execution of a written Agreement for provision of the Deliverables, a respondent may withdraw its quotation. To withdraw a quotation, a notice of withdrawal must be sent to the RFQ Contact. CCC is under no obligation to return withdrawn quotations.[End of Part 1]

PART 2 – EVALUATION AND AWARD PROCESS (GENERAL)

2.1 Stages of Evaluation

CCC will conduct the evaluation of quotations in the following stages:

2.2 Stage I – Mandatory Submission Requirements

Stage I will consist of a review to determine which quotations comply with all of the mandatory submission requirements. If a quotation fails to satisfy all of the mandatory submission requirements, CCC will issue the respondent a rectification notice identifying the deficiencies and providing the respondent an opportunity to rectify the deficiencies. If the respondent fails to satisfy the mandatory submission requirements within the Rectification Period, its quotation will be rejected. The Rectification Period will begin to run from the date and time that CCC issues a rectification notice to the respondent until the deadline provided by CCC to each respondent. The mandatory submission requirements are set out in Section C of the RFQ Particulars (Appendix A).

2.3 Stage II – Evaluation

Stage II will consist of the following two sub-stages:

2.3.1 Mandatory Technical Requirements

CCC will review the quotations to determine whether the mandatory technical requirements as set out in Section D of the RFQ Particulars (Appendix A) have been met. If a quotation fails to satisfy all of the mandatory technical requirements, CCC will issue the respondent a rectification notice identifying the deficiencies and providing the respondent an opportunity to rectify the deficiencies. The rectification process for these requirements may occur after any rectification process for mandatory submission requirements. Quotations that do not satisfy the mandatory technical requirements within the Rectification Period will be rejected.

2.3.2 Non-Price Rated Criteria

CCC will evaluate each qualified quotation on the basis of the non-price rated criteria as set out under rated evaluation criteria in Section F of the RFQ Particulars (Appendix A).

2.4 Stage III – Pricing

Stage III will consist of a scoring of the submitted pricing of each qualified quotation in accordance with the price evaluation method set out in Section G of the RFQ Particulars (Appendix A). The evaluation of price will be undertaken after the evaluation of mandatory requirements and rated criteria has been completed.

In the event that a respondent's pricing appears to be abnormally low in relation to the Deliverables, CCC may require the respondent to provide a detailed explanation of the pricing information to account for the low level of price and confirm that all requirements in respect of the Deliverables have been taken into account. If the respondent is unable to satisfactorily account

for the abnormally low pricing, CCC may reject the quotation. CCC may also reject any quotation that contains unbalanced pricing. Pricing may be considered unbalanced where nominal or significantly understated prices are proposed for some elements of the Deliverables and inflated prices are proposed for other elements of the Deliverables. Unbalanced pricing includes, but is not limited to, “front-loaded” pricing which contains inflated pricing for Deliverables to be provided or completed at the beginning of the contract, offset by understated pricing for Deliverables to be provided or completed later in the contract.

2.5 Stage IV – Ranking, Oral Presentation and References

2.5.1 Determination of Top-Ranked Respondents

After the completion of Stage III, all scores from Stage II and Stage III will be added together and respondents will be ranked based on their total scores. Subject to the process rules contained in the Terms and Conditions of the RFQ Process (Part 3), (i) the top-ranked respondent may be invited to enter into the Agreement in accordance with Part 3, or (ii) CCC may invite respondents ranked in the top three whose total score is within ten points or less of the score of the top-ranked respondent, to make a mandatory oral presentation, and CCC may also undertake a reference check of up to three clients of these respondents, and in such case the scoring of Stage IV will be scored in accordance with the criteria set out in Section F of the RFQ Particulars (Appendix A) (please see Article 2.5.2 below), and Appendix C.

2.5.2 Selection of Top-Ranked Respondent

The following is applicable where CCC has invited respondents ranked in the top three whose total score is within ten points or less of the score of the top-ranked respondent, to make a mandatory oral presentation: After the completion of the oral presentations and the reference check of Stage IV, scores from the oral presentation and the reference checks of Stage IV for each respondent will be added to the total score of each respondent determined based on Stage II and Stage III, and respondents will be ranked based on this final score. Subject to the process rules contained in the Terms and Conditions of the RFQ process (Part 3), the top-ranked respondent will be invited to enter in the Agreement in accordance with Part 3. In the event of a tie, the selected respondent will be the respondent with the highest score on the non-price rated criteria. The selected respondent will be notified in writing and will be expected to satisfy any applicable conditions of this RFQ, including the pre-conditions of award listed in Section E of the RFQ Particulars (Appendix A), and enter into the Agreement within the timeframe specified in the selection notice. Failure to do so may result in the disqualification of the respondent and the selection of another respondent or the cancellation of the RFQ.

[End of Part 2]

PART 3 – TERMS AND CONDITIONS OF THE RFQ PROCESS

3.1 General Information and Instructions

3.1.1 Respondents to Follow Instructions

Respondents should structure their quotations in accordance with the instructions in this RFQ. Where information is requested in this RFQ, any response made in a quotation should reference the applicable section numbers of this RFQ.

A respondent who submits conditions, options, variations, or contingent statements either as part of its quotation or after receiving notice of selection, may be disqualified.

3.1.2 Quotations in English or French

All quotations are to be in English or French only.

3.1.3 No Incorporation by Reference

The entire content of the respondent's quotation should be submitted in a fixed format, and the content of websites or other external documents referred to in the respondent's quotation but not attached will not be considered to form part of its quotation.

3.1.4 Past Performance

In the evaluation process, CCC may consider the respondent's past performance or conduct on previous contracts with CCC or other institutions.

3.1.5 Information in RFQ Only an Estimate

CCC and its advisers make no representation, warranty, or guarantee as to the accuracy of the information contained in this RFQ or issued by way of addenda. Any quantities shown or data contained in this RFQ or provided by way of addenda are estimates only, and are for the sole purpose of indicating to respondents the general scale and scope of the Deliverables. It is the respondent's responsibility to obtain all the information necessary to prepare a quotation in response to this RFQ.

3.1.6 Respondents to Bear Their Own Costs

The respondent will bear all costs associated with or incurred in the preparation and presentation of its quotation, including, if applicable, costs incurred for interviews or demonstrations.

3.1.7 Quotation to be Retained by CCC

CCC will not return the quotation or any accompanying documentation submitted by a respondent.

3.1.8 No Guarantee of Volume of Work or Exclusivity of Contract

CCC makes no guarantee of the value or volume of work to be assigned to the successful respondent. The contract with the selected respondent will not be an exclusive contract for the

provision of the described Deliverables. CCC may contract with others for goods and services the same as or similar to the Deliverables or may obtain such goods and services internally.

3.2 Communication after Issuance of RFQ

3.2.1 Respondents to Review RFQ

Respondents should promptly examine all of the documents comprising this RFQ and may direct questions or seek additional information in writing by email to the RFQ Contact on or before the Deadline for Questions. No such communications are to be sent or initiated through any other means. CCC is under no obligation to provide additional information, and CCC is not responsible for any information provided by or obtained from any source other than the RFQ Contact. It is the responsibility of the respondent to seek clarification on any matter it considers to be unclear. CCC is not responsible for any misunderstanding on the part of the respondent concerning this RFQ or its process.

CCC will only post information on Buy and Sell (<https://buyandsell.gc.ca>) and is not responsible for information on any other websites.

3.2.2 All New Information to Respondents by Way of Addenda

This RFQ may be amended only by addendum in accordance with this section. If CCC, for any reason, determines that it is necessary to provide additional information relating to this RFQ, such information will be communicated to all respondents by addendum. Each addendum forms an integral part of this RFQ and may contain important information, including significant changes to this RFQ. Respondents are responsible for obtaining all addenda issued by CCC.

CCC will only post information on Buy and Sell (<https://buyandsell.gc.ca>) and is not responsible for information on any other websites.

3.2.3 Post-Deadline Addenda and Extension of Submission Deadline

If CCC determines that it is necessary to issue an addendum after the Deadline for Issuing Addenda, CCC may extend the Submission Deadline for a reasonable period of time.

3.2.4 Verify, Clarify, and Supplement

When evaluating quotations, CCC may request further information from the respondent or third parties in order to verify, clarify or supplement the information provided in the respondent's quotation. CCC may revisit, re-evaluate, and rescore the respondent's response or ranking on the basis of any such information.

3.3 Notification and Debriefing

3.3.1 Notification to Other Respondents

Once an agreement is executed between CCC and a respondent, the other respondents may be notified directly in writing and will be notified by public posting of the outcome of the procurement process.

3.3.2 Debriefing

Respondents may request a debriefing after receipt of a notification of the outcome of the procurement process. All requests must be in writing to the RFQ Contact and must be made within fifteen (15) working days of such notification. The RFQ Contact will contact the respondent's representative to schedule the debriefing. Debriefings may occur by way of conference call or other remote meeting format as prescribed by CCC.

3.4 Conflict of Interest and Prohibited Conduct

3.4.1 Conflict of Interest

For the purposes of this RFQ, the term "Conflict of Interest" includes, but is not limited to, any situation or circumstance where:

- (a) in relation to the RFQ process, the respondent has an unfair advantage or engages in conduct, directly or indirectly, that may give it an unfair advantage, including but not limited to:
 - (i) having or having access to confidential information of CCC in the preparation of its quotation that is not available to other respondents;
 - (ii) having been involved in the development of the RFQ, including having provided advice or assistance in the development of the RFQ;
 - (iii) receiving advice or assistance in the preparation of its response from any individual or entity that was involved in the development of the RFQ;
 - (iv) communicating with any person with a view to influencing preferred treatment in the RFQ process (including but not limited to the lobbying of decision makers involved in the RFQ process); or
 - (v) engaging in conduct that compromises, or could be seen to compromise, the integrity of the open and competitive RFQ process or render that process non-competitive or unfair;
- (b) in relation to the performance of its contractual obligations under a contract for the Deliverables, the respondent's other commitments, relationships, or financial interests:
 - (i) could, or could be seen to, exercise an improper influence over the objective, unbiased, and impartial exercise of its independent judgement; or
 - (ii) could, or could be seen to, compromise, impair, or be incompatible with the effective performance of its contractual obligations.

3.4.2 Disqualification for Conflict of Interest

CCC may disqualify a respondent for any conduct, situation, or circumstances, determined by CCC, in its sole and absolute discretion, to constitute a Conflict of Interest as defined above.

An existing supplier of CCC may be precluded from participating in the RFQ process in instances where the CCC has determined that the supplier has a competitive advantage that cannot be

adequately addressed to mitigate against unfair advantage. This may include, without limitation, situations in which an existing supplier is in a position to create unnecessary barriers to competition through the manner in which it performs its existing contracts, or situations where the incumbent fails to provide the information within its control or otherwise engages in conduct obstructive to a fair competitive process.

3.4.3 Disqualification for Prohibited Conduct

CCC may disqualify a respondent, rescind a notice of selection, or terminate a contract subsequently entered into if CCC determines that the respondent has engaged in any conduct prohibited by this RFQ.

3.4.4 Prohibited Respondent Communications

Respondents must not engage in any communications that could constitute a Conflict of Interest and should take note of the Conflict of Interest declaration set out in the Submission Form (Appendix B).

3.4.5 Respondent Not to Communicate with Media

Respondents must not at any time directly or indirectly communicate with the media in relation to this RFQ or any agreement entered into pursuant to this RFQ without first obtaining the written permission of the RFQ Contact.

3.4.6 No Lobbying

Respondents must not, in relation to this RFQ or the evaluation and selection process, engage directly or indirectly in any form of political or other lobbying whatsoever to influence the selection of the successful respondent(s).

3.4.7 Illegal or Unethical Conduct

Respondents must not engage in any illegal business practices, including activities such as bid-rigging, price-fixing, bribery, fraud, coercion, or collusion. Respondents must not engage in any unethical conduct, including lobbying, as described above, or other inappropriate communications; offering gifts to any employees, officers, agents, elected or appointed officials, or other representatives of CCC; deceitfulness; submitting quotations containing misrepresentations or other misleading or inaccurate information; or any other conduct that compromises or may be seen to compromise the competitive process provided for in this RFQ.

3.4.8 Supplier Suspension

CCC may suspend a supplier from participating in its procurement processes for prescribed time periods based on past performance or based on inappropriate conduct, including but not limited to the following:

- (a) illegal or unethical conduct as described above;
- (b) the refusal of the supplier to honour its submitted pricing or other commitments;
- (c) engaging in litigious conduct, bringing frivolous or vexatious claims in connection with CCC's procurement processes or contracts, or engaging in conduct obstructive to a fair competitive process; or

- (d) any conduct, situation, or circumstance determined by CCC, in its sole and absolute discretion, to have constituted an undisclosed Conflict of Interest.

In advance of a decision to suspend a supplier, CCC will notify the supplier of the grounds for the suspension and the supplier will have an opportunity to respond within a timeframe stated in the notice. Any response received from the supplier within that timeframe will be considered by CCC in making its final decision.

3.5 Confidential Information

3.5.1 Confidential Information of CCC

All information provided by or obtained from CCC in any form in connection with this RFQ either before or after the issuance of this RFQ:

- (a) is the sole property of CCC and must be treated as confidential;
- (b) is not to be used for any purpose other than replying to this RFQ and the performance of any subsequent contract for the Deliverables;
- (c) must not be disclosed without prior written authorization from CCC; and
- (d) must be returned by the respondent to CCC immediately upon the request of CCC.

3.5.2 Confidential Information of Respondent

A respondent should identify any information in its quotation or any accompanying documentation supplied in confidence for which confidentiality is to be maintained by CCC. The confidentiality of such information will be maintained by CCC, except as set out in this Article 3.5.2 below or otherwise required by law or by order of a court or tribunal. Respondents are advised that their quotations will, as necessary, be disclosed, on a confidential basis, to advisers retained by CCC to advise or assist with the RFQ process, including the evaluation of quotations. If a respondent has any questions about the collection and use of personal information pursuant to this RFQ, questions are to be submitted to the RFQ Contact.

In accordance with CCC and Government of Canada regulations, treaty obligations and policy on transparency, CCC will disclose the following information about any Agreement resulting from this RFQ:

- (a) Description of the goods or services procured;
- (b) The name and address of the parties;
- (c) The date of award and Agreement period;
- (d) The value of the Agreement;
- (e) The reference number assigned to the Agreement, if any;
- (f) The type of procurement method used, and in cases where limited tendering was used, a description of the circumstances justifying its use; and
- (g) Any other information that, in accordance with the Treasury Board policies, must be published.

3.6 Procurement Process Non-Binding

3.6.1 No Contract A and No Claims

This procurement process is not intended to create and will not create a formal, legally binding bidding process and will instead be governed by the law applicable to direct commercial negotiations. For greater certainty and without limitation:

- (a) this RFQ will not give rise to any Contract A–based tendering law duties or any other legal obligations arising out of any process contract or collateral contract; and
- (b) neither the respondent nor CCC will have the right to make any claims (in contract, tort, or otherwise) against the other with respect to the award of a contract, failure to award a contract or failure to honour a quotation submitted in response to this RFQ.

3.6.2 No Contract until Execution of Written Agreement

This RFQ process is intended to solicit non-binding quotations for consideration by CCC and may result in an invitation by CCC to a respondent to enter into the Agreement. No legal relationship or obligation regarding the procurement of any good or service will be created between the respondent and CCC by this RFQ process until the execution of a written agreement for the acquisition of such goods and/or services.

3.6.3 Non-Binding Price Estimates

While the pricing information provided in quotations will be non-binding prior to the execution of a written agreement, such information will be assessed during the evaluation of the quotations and the ranking of the respondents. Any inaccurate, misleading, or incomplete information, including withdrawn or altered pricing, could adversely impact any such evaluation or ranking or the decision of CCC to enter into an agreement for the Deliverables.

3.6.4 Cancellation

CCC may cancel or amend the RFQ process without liability at any time.

3.7 Governing Law and Interpretation

These Terms and Conditions of the RFQ Process (Part 3):

- (a) are intended to be interpreted broadly and independently (with no particular provision intended to limit the scope of any other provision);
- (b) are non-exhaustive and will not be construed as intending to limit the pre-existing rights of the parties to engage in pre-contractual discussions in accordance with the common law governing direct commercial negotiations; and
- (c) are to be governed by and construed in accordance with the laws of the province of Ontario and the federal laws of Canada applicable therein.

[End of Part 3]

APPENDIX A – RFQ PARTICULARS

SECTION A. THE DELIVERABLES

1. OBJECTIVE

- 1.1. The Canadian Commercial Corporation (CCC) is seeking to retain a qualified entity in operation as a legally incorporated firm or LLP for five years or more, with a permanent office in Ottawa-Gatineau Census Metropolitan Area to provide audit services to CCC for approximately a three-year term, covering the period from August 2021 to June 2024. The services required include the development of CCC's next three-year Risk-Based Audit Plan ("RBAP") for 2022-2025 and the execution of all audits approved under CCC's Risk-Based Audit Plans for the years 2021-22 to 2023-24 ("Audit"), ad hoc audits which may be required during the period of the contract resulting from unforeseen issues, and the coordination of all required audit services ("Services"). **NOTE: THERE IS A SECURITY REQUIREMENTS ASSOCIATED WITH THIS SOLICITATION.**

2. APPLICABLE DOCUMENTS

CCC's latest Annual Report, included as Annex B to Section A (The Deliverables) of Appendix A (RFQ Particulars).

3. BACKGROUND

Description of the Organization

- 3.1. Established in 1946, the Canadian Commercial Corporation is a federal Crown corporation of the Government of Canada established for the purpose of assisting in the development of trade between Canada and other nations. CCC supports the development of trade by helping Canadian exporters access government procurement markets of other nations through government-to-government contracting. The CCC's business lines are focused to support Canadian exporters contracting in a variety of industries and sectors. CCC has a head office in downtown Ottawa, Ontario with approximately 120 employees, located primarily in the Ottawa area.
- 3.2. CCC acts as the prime contracting agency when foreign governments, international organizations, or foreign private sector buyers wish to purchase, through the Canadian Government, products and services from Canada. CCC enters into contracts with these foreign buyers and corresponding supply contracts with Canadian exporters (i.e. CCC enters into back-to-back contracts with the foreign buyer and Canadian exporter. Additionally, CCC enters into agreements to source goods and services for international end use on behalf of the Canadian government. Types of contracts include goods and equipment (off the shelf, manufactured, or commodities), services, and infrastructure construction.
- 3.3. CCC's fiscal year end is March 31 and its financial statements are prepared in accordance with International Financial Reporting Standards ("IFRS"). Most of CCC's contracts are in foreign currencies, mainly US dollars although CCC's functional and presentation currency is in Canadian dollars. CCC's FY2020-21 Value of Contracts Signed ("VCS") (*This measure provides the value of international business CCC has contracted with foreign buyers and Canadian*

exporters) is estimated to be \$1.3B with Administrative Expenses of approximately \$24.5M.

Description of the Audit Function

- 3.4. CCC has had a co-sourcing model for the provision of Audit services for the past three years, whereby control over the Audit function is retained by CCC with the benefit of leveraging industry best practices by accessing the specialized skills of a third-party service provider.
- 3.5. The Audit function reports administratively to the Chief Financial Officer (“CFO”) and functionally to the Board of Directors through the Audit Committee, which meets four times per year.
- 3.6. The current three-year RBAP 2018-2021, was approved by the CCC Audit Committee in March of 2019. Audits approved for the first two years of this plan have been completed. The audits approved for the third year remain to be completed, starting in August 2021 (see Annex A – List and description of CCC Internal Audits to be completed in Fiscal 2021-22, to Section A - The Deliverable, in Appendix A – RFQ Particulars).
- 3.7. The CCC RBAP is designed to meet the Institute of Internal Auditors’ (IIA) International Standards for the Professional Practice of Internal Auditing. As part of the IIA Performance Standards, the 2010 Planning Standard covers the requirement for a risk-based audit plan which aligns with the Treasury Board Policy on Internal Audit and the related directive.
- 3.8. Under the direction of the CFO or Audit Committee, the Contractor may be required to work on all phases of advisory and internal audit engagements. Such engagements will be related to a variety of areas, including, but not limited to
- Enterprise risk management;
 - Risk based audit planning;
 - Compliance audits;
 - Operational audits;
 - Financial audits; and
 - Information Technology audits
- 3.9. More specifically, CCC has undertaken or is considering future audits on a variety of subjects, including but not limited to the following:

• Contract management	• mandate and strategic operations	• human resource management
• performance measurement and reporting framework	• key control assessment / internal control framework	• Accounts Payable/Invoicing (compliance and fraud)
• Risk Project Management for Business Development Operations (infrastructure)	• Board of Directors Expenses and Disclosure Report (mandatory)	• Business Development Management Control Framework Transformation
• Policy Administration	• follow-up audit on lead management and forecasting	• Regional Offices Management Framework
• Information Technology Processes	• External Communication	• HR and Payroll Processes
• IT Access Controls	• Access to Information Processes (ATIP)	• Managing Conflict of Interest Process
• Contract Structuring Processes	• Travel and Hospitality Processes	

4. SCOPE OF SERVICES

- 4.1. The Contractor must provide all the professional and other services to coordinate and perform all of the requirements of this statement of Services, as follows:
 - 4.1.1. Perform all phases, including presentation of results to CCC's Chief Executive Office ("CEO"), CFO and Audit Committee, of the five Audits for the fiscal year ending March 2022 as described in Annex A of Appendix A (RFQ Particulars), Section A (Deliverables) no later than the delivery dates described in paragraph 6.2 below.
 - 4.1.2. Develop a new three-year CCC's RBAP for the 3-year period beginning April 1, 2022 and review and revise the plan annually, as appropriate, to ensure the RBAP reflects CCC's evolving environment and audit priorities;
 - 4.1.3. Perform all phases, including presentation of results to CCC's CEO, CFO and Audit Committee, of the audits approved by the CCC Board of Directors for a minimum of the first 2 years of the Risk-Based Audit Plan 2022-2025. It is expected that the number of audits to be performed will be the same as the number in the RBAP 2018-2021 and the subject matter will be similar to the descriptions in Sections 3.8 and 3.9 above.
 - 4.1.4. Coordinate the performance of all the Services required by this SOW;
- 4.2. Under the direction of the CFO or Audit Committee, the Contractor may be requested to perform advisory engagements. These tasks will be subject to price negotiation based on rates provided in response to this RFP and to be confirmed by contract amendment.
- 4.3. The CFO or their delegate will be the main point of liaison between the Contractor and the audit services client, and shall provide direction as needed, facilitate access to CCC systems, files, personnel and records that are required to perform the Services.

Standards

- 4.4. The Contractor must ensure that CCC's Risk-Based Audit Plan and all related activities meet the Institute of Internal Auditors' (IIA) International Standards for the Professional Practice of Internal Auditing. This requirement includes the 2010 Planning Standard, which is part of the IIA Performance Standards, and covers the requirement for a risk-based audit plan which aligns with the Treasury Board Policy on Internal Audit and the related directive.
- 4.5. The Contractor must include in each audit report proactive recommendations based on both internally and externally generated observations but with a clear benchmarking of practices against external "best practices".
- 4.6. Reports must be prepared in English in Microsoft Word and be in accordance with the format required by the CCC. The Contractor will provide progress reports, draft audit reports, and final audit reports that meet the following requirements:
 - Clear and concise
 - Well organized

- Of professional quality.

5. STANDARD AUDIT APPROACH

5.1. The tasks the Contractor must perform in order to complete the Services in a professional manner in accordance to the audit standards at the time of the audit, include, but are not limited to, the following:

5.1.1. Integrated Risk Based Audit Plan for 2022-2025

- Undertake consultations with CCC's Senior Management and Audit Committee
- Submit draft plans for review and comment by the CFO and Audit Committee.
- Submit Final plan to the Audit Committee for approval.
- Annually update the RBAP for presentation to the Audit Committee in March of each year, in consultation with the Audit Committee and CFO to ensure it reflects CCC's evolving environment, the risks facing CCC in achieving its strategic objectives and audit priorities;
- Provide ongoing guidance during the term of the Agreement and advice on best practices in International Internal Audit Standards and on developments in Canadian government internal auditing policies, plans and trends.

5.1.2. Audit or Advisory Engagements requirements:

- Prepare and submit detailed work plans proposing timelines to the CFO for CCC approval;
- Complete the planning, conduct and reporting of individual audit assignments under IIA standards and relevant professional auditing standards;
- A preliminary report of findings with Executive Summary for presentation to the CFO and CEO for review and discussion;
- The final presentation and report of findings must include the following sections, at a minimum:
 - Briefing Deck for the CFO and CEO;
 - Audit Report with the following sections:
 - Executive Summary;
 - Objectives of the internal audit;
 - Scope and context;
 - Description of processes and procedures, including the criteria applied in the audit;
 - Audit observations and recommendations, including the risks and opportunities for improvement;
 - Statement of conformance; and
 - Management response to recommendations
- Prepare and present reports on findings and recommendations to Senior Management and the Audit Committee at CCC's location in Ottawa (or virtually if needed), as required, typically four meetings per year;
- At a minimum, prepare and present quarterly progress reports on audits, audit and management action plans to CCC's Senior Management and to the Audit Committee.
- Prepare documents and working papers in accordance with the Institute of Internal Auditors ("IIA") professional standards. The Contractor must submit

these working papers to CCC with the Final Report of each audit. Any other working papers must be submitted to CCC at the end of the engagement. All work submitted is the property of CCC, including the working papers. The Contractor will provide copies and access to the reports, data, working documents in a format that is readable by CCC.

6. DELIVERABLES AND TIMELINE

6.1. The Contractor shall produce and submit the following deliverables in English:

- 6.1.1. Audit Plan at the commencement of each new project for review and approval by CCC;
- 6.1.2. Draft Audit Report for each audit engagement for review and comment by CCC with the timeline to be determined in consultation with CCC but generally based on paragraph 6.2 below;
- 6.1.3. All audit working papers with Final Report;
- 6.1.4. Final Report and Presentations, detailed timeline to be determined in consultation with CCC at Audit Plan stage;
- 6.1.5. RBAP for 2022-2025 for review and approval by the Audit Committee at the March 2022 meeting;
- 6.1.6. Regular progress reports to the CFO on the internal audit plan delivery; and
- 6.1.7. Working Papers must be submitted to CCC with the Final Report of each audit. Any other Working Papers must be submitted to CCC at the end of the engagement prior to final payment.

6.2. The annual timeline for the completion of audits scheduled for fiscal year 2021-22, is shown in the table below and detailed in Annex A to this Statement of Work. The audit work must be completed by the dates shown in time for presentation to the Audit Committee. In March of each year, the Contractor must provide to CCC a schedule of the audit activities to demonstrate that the audits will be completed on time. In preparing the schedule the respondent should consider the effort required starting no later than the beginning of the fiscal quarter noted on the list and all services shall be completed by the agreed upon date.

Item	Audit Engagement	Delivery Date
6.2.1	Board of Directors and Vice-President's, hospitality, travel, remuneration, and proactive disclosure	Quarterly Audit Committee Meetings – March, June, October, December
6.2.2	Audit of Project Risk Management	October 2021
6.2.3	Audit of Accounts Payable – Phase II	December 2021
6.2.4	Key Control Assessment	March 2022
6.2.5	Audit of Lead Management and Forecasting	March 2022
6.2.6	Development of 3-Year RBAP for 2022-2025 and annual updates	March 2022 and annual updates for March of each year

7. LOCATION OF WORK/ TRAVEL REQUIREMENTS/COVID

7.1. The Services will be performed on-site at CCC's offices and at the Contractor's site(s) and CCC will not pay for travel costs to its Ottawa offices, nor any out-of-pocket local travel

expenses including parking. The Contractor must maintain an operational office in the Ottawa-Gatineau Census Metropolitan Area.

- 7.2. CCC will make available to the Contractor's personnel adequate office space and furniture and access to corporate records deemed essential to perform work assignments. Technical and clerical support, supplies and equipment necessary to accomplish the tasks are to be provided by the Contractor at their own cost. During COVID-19 restrictions work may need to be done virtually.
- 7.3. In the unlikely event that CCC requests the Contractor to travel to a location other than Ottawa for the purposes of providing these Services, CCC will reimburse the Contractor in accordance with the Treasury Board Special Travel Authorities for Persons on Contract. <https://www.canada.ca/en/treasury-board-secretariat/services/travel-relocation/special-travel-authorities.html#Toc65556475> . Note that Contractors are not paid incidental allowances and that any travel costs to be reimbursed must be pre-approved by CCC. The Contractor must submit original receipts to obtain reimbursement of any travel-related costs.

8. RESOURCE CATEGORIES

- 8.1. The respondent's personnel are expected to include resources with varying levels of experience to perform the different roles within the audit engagement. CCC defines the possible resource categories below. Resource categories represent minimum qualifications. CPA includes the legacy designations of Chartered Accountant ("CA"), Certified General Accountant ("CGA"), and Certified Management Accountant ("CMA").

8.1.1. Audit Principal

- 8.1.1.1. The Contractor will assign an Audit Principal, qualified as Certified Internal Auditor ("CIA"), Certified Information Systems Auditor ("CISA") and/or Chartered Professional Accountant ("CPA") with a minimum of eight (8) years of full-time audit experience at the executive level, within the past ten (10) years to complete the following activities:
 - 8.1.1.2. Plan, supervise and coordinate all Internal Audit Services;
 - 8.1.1.3. Act as liaison with CCC's CFO and delegate;
 - 8.1.1.4. Present audit findings to CCC's Audit Committee at Board of Directors meetings, four times a year, with exact dates published for each upcoming year in December (typically in March, June, October and December)
 - 8.1.1.5. Provide ongoing guidance during the term of the Agreement and advice on best practices in international internal audit standards and on developments in Canadian government internal auditing policies, plans and trends.

8.1.2. Lead Auditor

- 8.1.2.1. Educational/Professional Qualifications: Professional Designation in any one of the following: CPA, CISA or CIA; OR A degree/diploma from a recognized university relevant to the services described in the statement of work
- 8.1.2.2. Experience: Must have a minimum of 6 years of full-time experience in audit experience in the past ten (10) years.

8.1.3. Senior Auditor

8.1.3.1. Education/Professional Qualifications: Professional Designation in any one of the following: CPA, CISA or CIA; OR a degree/diploma from a recognized university relevant to the services described in the statement of work

8.1.3.2. Experience: Must have a minimum of 4 years of full-time experience in audit in the past seven (7) years.

8.1.4. Junior Auditor

8.1.4.1. Education/Professional Qualifications: Must be in the process of obtaining a degree/diploma from a recognized university or college which is relevant to the services described in the statement of work.

8.1.5. Specialist

8.1.5.1. An Audit Support Specialist may also be used to provide specialized knowledge and advice in support of the audit work being done by those in one or more professional categories described above.

8.2. Personnel Replacement

8.2.1. The Contractor will designate key personnel assigned to the execution of specific CCC engagements with the approval of the CFO. Any change to key personnel during the course of an engagement requires prior CFO approval.

8.2.2. If personnel replacement is required, the Contractor is responsible for providing, in a timely manner, a replacement with equivalent or greater experience and carrying out the engagement within the specified deadline unless otherwise agreed with the CFO.

9. LANGUAGE OF WORK

9.1. The Proponent acknowledges and understands that CCC is governed by the Official Languages Act and agrees to take any measures necessary to ensure compliance with the Official Languages Act.

10. SECURITY REQUIREMENTS

10.1. All of the respondent's resources working on projects must hold a valid personnel security screening at the level of SECRET granted or approved by Canadian Industrial Security Directorate ("CISD")/Public Works and Government Services Canada ("PWGSC")." The Contractor must ensure the security and confidentiality of all working papers (including working papers in electronic formats) related to the audits such that there are no violations of the Privacy Act or any other relevant legislation.

11. PRIVACY ACT

11.1. The provisions of the Privacy Act, which include restrictions on the collection, use,

disclosure, retention and disposal of personal information, will be applied to an eventual Agreement..

- 11.2. The contractor shall not collect, use, or disclose any personal information unless it directly relates to the work requirements in the contract.
- 11.3. All personal information collected or disclosed remains under the exclusive control of CCC. Any personal information in the custody of the CONTRACTOR will not be disclosed to anyone except those employees of CCC and the CONTRACTOR with the required clearance and on a need to know basis.
- 11.4. The Contractor must ensure the security and confidentiality of all working papers (including working papers in electronic formats) related to the audits such that there are no violations of the Privacy Act or any other relevant legislation. All information provided to the Contractor should be segregated from the Contractor's other information holdings. More specifically, documents, diskettes, tapes and any other media containing personal information will must be kept in locked containers. Personal information stored in a computerized database shall must be protected by a password which is to be changed regularly and immediately following the permanent departure of a staff member from the CONTRACTOR's facility.
- 11.5. The Contractor must immediately forward to CCC any request for disclosure unrelated to the Contract such as a subpoena or warrant.
- 11.6. The Contractor must immediately notify CCC of any privacy or security breach of any of the Contractor's information-holding systems, either computerized or paper-based.
- 11.7. If requested by CCC, the Contractor must submit to CCC for CCC's review and comment the Contractor's policies and procedures established to safeguard security and privacy of information holdings. CCC may also audit the security and privacy safeguards implemented by the Contractor under these policies.
- 11.8. The Contractor must include all of the language of this Privacy Requirement in all contracts with sub-contractors and shall remain responsible and liable for any breach or any violation by a subcontractor of any of the Privacy Requirement(s) of this Contract.

Annex A – List and description of CCC Internal Audits to be completed in Fiscal 2021-22

6.2.1	Audit of BoD/VP Travel & Hospitality Proactive Disclosure
Project Type	Assurance
Background	In accordance with the overall mandate of the Audit Committee to promote and ensure a high standard of financial reporting, risk management and ethical behaviour for the Corporation, the Audit Committee of the Board of Directors is responsible for ensuring that the Internal Auditor undertakes audits of the per diem claims and the expense claims of the Chairperson and of the other Directors in accordance with the Internal Audit Work Plan approved by the Committee.
Objective	The objective of this review is to assess the accuracy and validity of the expenses reimbursed, and the remuneration paid, to the Board of Directors/Vice-Presidents in accordance with the appropriate policies, including a review of the accuracy and completeness of the disclosure of travel and hospitality reports on CCC's website.
Scope	This quarterly review includes all of the Board of Directors' and Vice presidents processed expenditures and remuneration payments as well as the travel and hospitality disclosure reports for each quarter.

6.2.2	Audit of Project Risk Management
Project Type	Assurance
Background	On an annual basis, CCC manages a significant volume of projects, each with varying degree of risks and compliance to established CCC policies and directives. The Enterprise Risk Management Framework identifies and mitigates CCC strategic risks. CCC's projects are mostly managed in isolation and identified risks are not shared amongst team members or horizontally with other CCC project teams.
Objective	The objective of the audit is to identify and assess risk management practices used in BDS projects to ensure strategic and operational risks are identified, managed proactively and shared.
Scope	The scope of the audit will assess whether a formal and effective project risk management process is in place to manage the project risks proactively – including all phases of risk identification, assessment, response, communication, and monitoring. The audit will specifically scope major BDS infrastructure projects/Contracts only—minor projects will be excluded.

6.2.3	Audit of Account Payable – Phase II
Project Type	Assurance
Background	Government-to-Government procurement implies that CCC receives funds from foreign government buyers and pays Canadian exporters. CCC must ensure that Canadian exporters are paid through the invoicing process while maintaining financial integrity, accountability, and transparency to a high standard. This requires establishing appropriate account verification processes that promote sound stewardship of financial resources. Further, account verification processes are to be designed and conducted in a way that will maintain probity while taking into consideration the varying degrees of risk associated with each payment.
Objective	<p>The objective of this real time audit is to provide reasonable independent assurance that the existing internal controls and business processes support appropriate, accurate, timely and efficient processing of CCC's payables in accordance with CCC and TBS's policies.</p> <p>Specifically, the goal is to use data analysis techniques to provide periodic reports to management to assist in proactively monitoring financial transactions, detecting unusual expenses and identifying areas where internal controls could be strengthened and provide assurance whether the control framework in place is robust enough to ensure the integrity of payments and to detect abuse or other wrongdoing.</p>
Scope	The scope of the audit will include selecting the sub-ledger of the accounts payable for one fiscal year and conduct various tests to determine the adequacy and integrity of data. This audit will also be used to assess whether controls are in place for detecting and preventing fraud in contracting. Examples of test to run includes: Duplicate Payments, invoice matching, Invoices Just Below Approval Amounts, Abnormal Invoice Volume Activity, Vendors with Cancelled Checks, Above Average Payments per Vendor, Vendor / Employee Cross-Check.

6.2.4	Audit of Key Control Activities
Project Type	Assurance
Background	CCC has a March 31 fiscal year end and prepares its financial statements in accordance with IFRS accounting policies. Most of CCC's contracts are in foreign currencies, mainly US dollars. However, CCC's functional and presentation currency is the Canadian dollar. CCC's 2020/21 estimate of Value of Contracts Signed is \$1.3B and the Administrative Expenses are estimated at \$24.5M. This annual engagement is to ensure that contract structuring, contract management and financial management is consistent with applicable policies, and directives.
Objective	The overall objective is to provide an assessment of the operating effectiveness and efficiency of the key controls in order to ensure continued effectiveness of such controls and to ensure the reliability of financial information.
Scope	<p>A. <u>Contracting and Financial Administration Process:</u></p> <ul style="list-style-type: none"> • Contract Structuring and Approving • Approving Operational Purchase Order • Processing Loans • Processing Payments • Processing Cash Receipts <p>B. <u>Financial Close Process:</u></p> <ul style="list-style-type: none"> • Automated controls over G/L administration and entering transactions • Creation of a G/L Account • Manual journal entries • Major projects revenue & expense analysis • Month-end procedures and review of accounts on a periodic basis • Illogical Transactions • Bank Reconciliation • Quarter - End Cut-off Procedures • Preparation, Recording, and Approving Estimates • Preparation and Review of Financial Statements and Note Disclosures

6.2.5	Audit of Lead Management and Forecasting
Project Type	Follow-up Audit - Assurance
Background	<p>CCC's public policy mandate is to support the development of international trade between Canada and other nations, and to operate in markets where the private sector may meet obstacles operating on its own. While defence contracts account for a significant portion of CCC's business, the Corporation has established a corporate objective of growth through diversification and innovation.</p> <p>An element of diversification success relies on CCC's ability to measure and predict future contracts and value of contract signed. Within this context, information management to support the decision-making process is critical to a successful diversification. This is a follow up audit of the Lead Management and Forecasting.</p>
Objective	The objective of the follow-up audit is to assess the progress made since the Audit of Lead Management and Forecasting tabled in 2019 and whether implementation of the management action plan had been effective in addressing the recommendations.
Scope	The scope of this audit will include CCC's business perspective and IM frameworks in place including definitions of roles and responsibilities, accountability structures, policies, plans, tools, systems, human resources planning, and monitoring and reporting.

6.2.6	Development of 3-Year RBAP for 2022-2025	
Project Type	Audit Plan	
Background	The Risk-Based Audit Plan is approved by the Audit Committee of the Corporation. The Audit Standards of the Institute of Internal Auditors recommend a review of the audit plan annually. It is generally considered a good business practice to review deliveries of audit engagements; consider new and emerging risks to the Corporation, and how they may affect the Risk-Based Audit Plan. Updates to the risk-based audit plan include the following: CCC’s operating context; Senior Management’s input; Director’s input and Audit Committee approval.	
Objective	The objective of the RBAP is to provide CCC’s President and the Audit Committee with assurance about the governance, risk management and internal controls of the Corporation. Specifically, the RBAP is used to identify the highest priority and relevant internal audit projects based on risks facing CCC in achieving its strategic objectives and priority areas identified by CCC senior management.	
Scope	The scope of the RBAP should consider but is not limited to the following items:	
	Values & Ethical Business Conduct	Contract Management
	Mandate & Strategic Operations	Performance Measurement & Reporting Framework
	Human Resource Management	Key Control Assessment
	Accounts Payable/Invoicing	Risk Project Management
	Follow-up audit Lead management and Forecasting	BDS management control framework transformation
	Policy administration	Contract Structuring Processes
	Regional Offices Management Framework	Information Technology Processes
	External Communication	HR and Payroll Processes
	IT access controls	Access to Information Processes
	Managing Conflict of Interest Process	Board of Directors Expenses and Disclosures
	Travel and Hospitality Processes	Other items

Annex B - CCC's Annual Report 2019-2020

Please refer to separate document entitled:

“RFQ – CCC 105612.103 – Audit - Annex B - Annual Report 2019-2020.”

SECTION B. MATERIAL DISCLOSURES

N/A

SECTION C. MANDATORY SUBMISSION REQUIREMENTS

1. Submission Form (Appendix B)

Each quotation must include a Submission Form (Appendix B) completed and signed by an authorized representative of the respondent.

2. Pricing

Each quotation must include pricing information that complies with the instructions set out below in Section G of this Appendix A (RFQ Particulars).

3. Other Mandatory Submission Requirements

Other Mandatory Submission Requirements are as described in the following table:

MANDATORY SUBMISSION REQUIREMENTS			Compliance
1	Proposal Submission	<p>1) Adobe® PDF format copy of the respondent's Proposal, which must include two documents:</p> <p style="padding-left: 40px;">a) the technical response, that should consist of a fully detailed response to the non-price rated criteria as described in Section F (Rated Evaluation Criteria) in the same order as the Rated Evaluation Criteria are listed;</p> <p style="padding-left: 40px;">b) the price quotations including FORMS I, II and III as described in Section G (Price Evaluation) of this Appendix A, and provided in Appendix D (Pricing Forms); and</p> <p style="padding-left: 40px;">c) a fully completed and signed Submission Form (substantially in the form included in Appendix B).</p> <p>2) Respondents must submit their quotation in the name of the legal entity that will enter into any eventual Agreement.</p> <p>3) The quotation must be received by the RFQ Contact at the email address indicated in Part 1 (1.2) before the Closing Time listed on the cover page of this RFQ and also in Part 1 (1.4.1).</p>	Y or N
2		The Internal Audit Principal must have a Canadian Chartered Professional Accounting ("CPA") designation	Y or N

		and be a member in good standing of the Canadian Chartered Professional Accountants. The respondent must provide their CPA membership number with their Proposal. (CPA includes the legacy designations of Chartered Accountant (“CA”), Certified General Accountant (“CGA”), and Certified Management Accountant (“CMA”).)	
3		The respondent must be a legally incorporated firm or LLP and been in operation as an established business for five (5) or more years. The respondent must provide a copy of their Certificate of Incorporation.	Y or N
4		The respondent must have at least five full-time employees. The respondent must provide an organizational chart which clearly substantiates that they meet this requirement.	Y or N
5		The respondent must have an operational office in the Ottawa-Gatineau Census Metropolitan Area. The respondent must provide the address.	Y or N
6		The respondent must provide copies of the certificates or diplomas which they have included as qualifications of all of their proposed resources.	Y or N

SECTION D. MANDATORY TECHNICAL REQUIREMENTS

N/A.

SECTION E. PRE-CONDITIONS OF AWARD

1 Financial Capacity

Once the top-ranked respondent has been selected, and in order for the top-ranked respondent to demonstrate its financial capacity to successfully complete the project, the top-ranked respondent must submit any financial information requested to CCC, within five (5) business days following CCC's request. Failure to provide the requested financial information within the required timeframe may result in the disqualification of the top-ranked respondent. If the requested financial information does not sufficiently demonstrate the top-ranked respondent's financial capacity to successfully complete the project at CCC's sole and absolute discretion, CCC may request additional information, guarantees and/or securities. It will be at CCC's sole and absolute discretion to determine if the top-ranked respondent has demonstrated its financial capacity to successfully deliver the Deliverables, and if they have not, CCC may disqualify the top-ranked respondent. CCC will permit the top-ranked respondent to make representations prior to making a final decision to reject the quotation on these grounds. Such representation must be made within ten (10) days of CCC informing the respondent that it is considering such disqualification.

2. Responsible Business Conduct Compliance

As a federal Crown corporation operating in conjunction with the Government of Canada's policies, CCC is committed to operating with integrity in an environmentally, socially and ethically responsible manner consistent with Canada's legal and international commitments. As such, CCC may be required to conduct due diligence on any top-ranked respondent to ensure that the top-ranked respondent operates with integrity in accordance with CCC's commitments in its Responsible Business Conduct policy. CCC may therefore request from the selected top-ranked respondent information relevant to such due diligence including but not limited to the questionnaire attached as Appendix G (for reference only, not to be completed or included with the respondent's quotation), to be provided within five (5) business days of such a request. Failure to provide the requested information within the required timeframe may result in the disqualification of the top-ranked respondent. CCC's inability to obtain appropriate internal approvals on the basis of the requested information may result in the disqualification of the top-ranked respondent. It will be at CCC's sole and absolute discretion to determine if the additional information provided by the top-ranked respondent meets CCC's integrity compliance requirements, and if they have not, CCC may disqualify the top-ranked respondent. CCC will permit the top-ranked respondent to make representations prior to making a final decision to reject the quotation on these grounds. Such representation must be made within ten (10) days of CCC informing the respondent that it is considering such disqualification.

SECTION F. RATED EVALUATION CRITERIA CALCULATION

1 Scoring of Rated Criteria

The following sets out the categories, weightings, and descriptions of the rated evaluation criteria of the RFQ. Respondents who do not meet a minimum threshold score for a category will not proceed to the next stage of the evaluation process.

ITEM	RATED CRITERIA CATEGORY	WEIGHTING (POINTS)	MINIMUM THRESHOLD
	Stage II - Evaluation of Non-Price Rated Criteria		
1	Respondent's Organization	20 points	10 points
2	Resources	55 points	30 points
3	Methodology, Work and Planning	20 points	10 points
4	Service, Quality and Value-Added	20 points	10 points
5	NON-PRICE RATED CRITERIA – TOTAL (Minimum of 81 points required on total score for Items 1 to 4 and the Minimum Threshold column shows number of points on each of Items 1-4 required to move forward to evaluation of Pricing)	Total of 1-4: 115 points	81 points
	Stage III Price Evaluation		
6	Pricing Score I (see Section G below) Form II – line “Summary of Pricing Years 1-3 -Total Price”	30 points	N/A
7	Pricing Score II (see Form III – line “Average of all Average Hourly Rates”)	5 points	N/A
8	PRICING SCORE - TOTAL	Total of 6-7: 35 points	
9	TOTAL SCORE	Total of 5 & 8: 150 points	N/A
	Stage IV – Optional Evaluation		
10	Oral Presentation (if applicable as per Part 2 – 2.5.2) described in Appendix C- Non-Price Rated Evaluation Criteria	10	6
11	Reference Check (if applicable as per Part 2 – 2.5.2) described in Appendix C- Non-Price Rated Evaluation Criteria	10	6
12	FINAL SCORE (Minimum of 6 points required on each of Items 10 and 11 to move forward in evaluation.)	Total of Items 9, 10 & 11: 170 points	N/A

2 Response to Rated Criteria

In their technical response, respondents should address each criterion included in Appendix C (Non-Price Rated Evaluation Criteria) clearly and in sufficient depth to permit a complete requisite analysis and assessment by the evaluation team. The respondent's technical response should address each of the criteria in the order in

which they appear and use the headings and numbering system of Appendix C (Non-Price Rated Evaluation Criteria).

Simply repeating the statement contained in the RFQ is not sufficient. Respondents are requested to provide supporting data (for example, description of past experience, degrees, description of the respondent's facilities, etc.), to demonstrate their capability. If the respondent does not address a mandatory criterion, the quotation will be declared non-responsive. If the respondent does not address a rated criterion the score for that rated criterion may be zero.

CCC will evaluate the non-price rated requirements based on the points shown in each section of Appendix C (Non-Price Rated Evaluation Criteria) and the scale below. No partial points will be awarded. Respondents must earn at least the number of points listed in the column titled "Minimum Threshold" in the chart in paragraph 1 above for each of the four sections of the Non-Price Rated Criteria, and for the Non-Price Rated Criteria total score, to move to the next stage of evaluation.

If CCC opts to undertake the Stage IV (Optional Evaluation), respondents must meet the Minimum Threshold shown on the table above for each section and in Appendix C (Non-Price Rated Evaluation Criteria).

CCC will use the following scale in awarding points shown in Appendix C (Non-Price Rated Criteria):

Point	Points Description
0%	Barely addresses any of the stated requirements and completely lacking in critical
30%	Adequately meets most of the stated requirements. May be lacking in some areas which are not critical.
50%	Meets most stated requirements
70%	Meets all stated requirements
80%	Meets all stated requirements and may exceed some
100%	Exceeds the stated requirements in superlative and beneficial ways.

SECTION G. PRICE EVALUATION METHOD

Pricing is worth 35 points of the total score.

A maximum of thirty points will be awarded for **Pricing Score I**, which will be calculated based on the pricing in the line which reads "Total Price" in Form II (Summary of Pricing Years 1-3) found in Appendix D (Pricing Forms).

A maximum of five points will be awarded for **Pricing Score II**, which will be calculated based on the pricing in the line which reads "Average of all Average Hourly Rates" shown in Form II (Hourly Resource Rates) found in Appendix D (Pricing Forms).

Pricing for both **Pricing Score I** and **Pricing Score II**, will be scored based on a relative pricing formula using the pricing set out in the pricing forms found in Appendix D (Pricing Forms). Each

respondent will receive a percentage of the total possible points allocated to price, which will be calculated in accordance with the following formula:

$$\text{lowest price} \div \text{respondent's price} \times \text{weighting} = \text{respondent's pricing points}$$

Example: Assume that there are two compliant bids, bid 'A' with a total price of \$ 300,000 USD and bid "B" with a total price of \$ 400,000. The lowest compliant bid "A" of \$ 300,000 would receive 35 points. Bid "B" would receive:

$$\begin{aligned} & \$ 300,000 \div \$ 400,000 \times 35 \text{ points} \\ & = 0.75 \times 35 \text{ points} \\ & = 26.25 \text{ points} \end{aligned}$$

Instructions on How to Provide Required Pricing Information

- (a) Respondents should submit their pricing information by completing all of the three pricing forms described more fully in (e) below and found in Appendix D (Pricing Forms), and include all three forms in their quotations.
- (b) Pricing must be provided in Canadian funds, inclusive of all applicable duties and taxes except for HST, which should be itemized separately.
- (c) Unless otherwise indicated in the requested pricing information, prices quoted by the respondent must be all-inclusive and must include all labour and material costs, all travel and carriage costs, all insurance costs, all costs of delivery, all costs of installation and set-up, including any pre-delivery inspection charges, and all other overhead, including any fees or other charges required by law.
- (d) All prices quoted must be firm, not-to-exceed amounts for the duration of the Agreement. The not-to-exceed budget is \$150,000 per year for a total of \$450,000 for the three-year term, excluding HST. Disclosure of this budget amount does not commit CCC to pay this amount.
- (e) The respondent should provide the detailed break-down of the not-to-exceed price in a format substantially the same as the sample forms shown in Appendix D (Pricing Forms), as follows:
 - **FORM I** – Detailed Pricing for Audit Services - Year 1: The respondents should detail the price for completing the five Audits for 2021-22 plus the price of preparing a Risk-Based Audit Plan for 2022-2025, described in paragraph 6 (Deliverables and Timeline) of Section A (The Deliverables) of Appendix A (RFQ Particulars) and further described in Annex A (List and description of CCC Internal Audits to be completed in Fiscal 2021-22);
 - **FORM II** – Summary of Pricing Years 1-3: The respondents should (1) summarize the costs detailed in Form I as indicated and, (2) provide the price for deliverables for Years 2 and 3, namely the price of the annual update of the RBAP 2022-2025 for each year 2023-24 and 2024-25, plus the price of completing five audits of similar size and complexity to those being completed for year 2021-22 (listed in Appendix A -

Deliverables, Article 6), with potential topics as described in Appendix A (Deliverables), para 3.8 and 3.9. (Note that the successful respondent will be required to submit an audit plan with detailed pricing for each of these audits for review and approval by CCC before starting the audit work.)

- **FORM III** – Daily Resource Rates: the respondent should provide the daily rates for all resource levels described in Appendix A (Deliverables, para 8 – Resource Categories) throughout the performance of the Deliverables. These rates will be used for pricing of audits to be completed during the years 2022-23 and 2023-24 and for any additional services. Form III should include any specialists who may be outsourced based on the subject identified in Section A (Deliverables), para 3.8 and 3.9 and the respondent may add any number of specialists to the form. For each resource level, indicate the proposed rate must be based on 7.5 hours/day and must include all costs itemized in para (c) above.
- (f) The respondent may propose **for discussion** a payment schedule as part of its quotation.

APPENDIX B – SUBMISSION FORM

[Please use MS Word version of this document provided]

1. Respondent Information

Please fill out the following form, naming one person to be the respondent's contact for the RFQ process and for any clarifications or communication that might be necessary.	
Full Legal Name of Respondent:	
Any Other Relevant Name under which Respondent Carries on Business:	
Street Address:	
City, Province/State:	
Postal Code:	
Phone Number:	
Company Website (if any):	
Respondent Contact Name and Title:	
Respondent Contact Phone:	
Respondent Contact Email:	

2. Acknowledgment of Non-Binding Procurement Process

The respondent acknowledges that the RFQ process will be governed by the terms and conditions of the RFQ, and that, among other things, such terms and conditions confirm that this procurement process does not constitute a formal, legally binding bidding process (and for greater certainty, does not give rise to a Contract A bidding process contract), and that no legal relationship or obligation regarding the procurement of any good or service will be created between CCC and the respondent unless and until CCC and the respondent execute a written agreement for the Deliverables.

3. Ability to Provide Deliverables

The respondent has carefully examined the RFQ documents and has a clear and comprehensive knowledge of the Deliverables required. The respondent represents and warrants its ability to provide the Deliverables in accordance with the requirements of the RFQ for the prices set out in its quotation.

4. Non-Binding Pricing

The respondent has submitted its pricing in accordance with the instructions in the RFQ. The respondent confirms that the pricing information provided is accurate. The respondent acknowledges that any inaccurate, misleading, or incomplete information, including withdrawn or altered pricing, could adversely impact the acceptance of its quotation or its eligibility for future work.

5. Addenda

The respondent is deemed to have read and taken into account all addenda issued by CCC prior to the Deadline for Issuing Addenda.

6. Communication with Competitors

For the purposes of this RFQ, the word "competitor" includes any individual or organization, other than the respondent, whether or not related to or affiliated with the respondent, who could potentially submit a response to this RFQ.

Unless specifically disclosed below under Disclosure of Communications with Competitors, the respondent declares that:

- (a) it has prepared its quotation independently from, and without consultation, communication, agreement or arrangement with any competitor, including, but not limited to, consultation, communication, agreement or arrangement regarding:
 - (i) prices;
 - (ii) methods, factors or formulas used to calculate prices;
 - (iii) the quality, quantity, specifications or delivery particulars of the Deliverables;
 - (iv) the intention or decision to submit, or not to submit, a quotation; or
 - (v) the submission of a quotation which does not meet the mandatory technical requirements or specifications of the RFQ; and
- (b) it has not disclosed details of its quotation to any competitor and it will not disclose details of its quotation to any competitor prior to the notification of the outcome of the procurement process.

Disclosure of Communications with Competitors

If the respondent has communicated or intends to communicate with one or more competitors about this RFQ or its quotation, the respondent discloses below the names of those competitors and the nature of, and reasons for, such communications:

7. No Prohibited Conduct

The respondent declares that it has not engaged in any conduct prohibited by this RFQ.

8. Conflict of Interest

The respondent must declare all potential Conflicts of Interest, as defined in section 3.4.1 of the RFQ. This includes disclosing the names and all pertinent details of all individuals (employees, advisers, or individuals acting in any other capacity) who (a) participated in the preparation of the quotation; **AND** (b) were employees of CCC within twelve (12) months prior to the Submission Deadline.

If the box below is left blank, the respondent will be deemed to declare that (a) there was no Conflict of Interest in preparing its quotation; and (b) there is no foreseeable Conflict of Interest in performing the contractual obligations contemplated in the RFQ.

Otherwise, if the statement below applies, check the box.

- The respondent declares that there is an actual or potential Conflict of Interest relating to the preparation of its quotation, and/or the respondent foresees an actual or potential Conflict of Interest in performing the contractual obligations contemplated in the RFQ.

If the respondent declares an actual or potential Conflict of Interest by marking the box above, the respondent must set out below details of the actual or potential Conflict of Interest:

9. Disclosure of Information

The respondent hereby agrees that any information provided in this quotation, even if it is identified as being supplied in confidence, may be disclosed where required by law or by order of a court or tribunal. The respondent hereby agrees that, for any Agreement resulting from this RFQ, CCC will publicly disclose the following information:

- (a) Description of the goods and services;
- (b) The name and address of the parties;
- (c) The date of award and Agreement period;
- (d) The value of the Agreement;
- (e) The reference number assigned to the Agreement, if any;
- (f) The type of procurement method used, and in cases where limited tendering was used, a description of the circumstances justifying its use; and
- (g) Any other information that, in accordance with the Treasury Board policies, must be published.

The respondent also hereby consents to the disclosure, on a confidential basis, of this quotation by CCC to the advisers retained by CCC to advise or assist with the RFQ process, including with respect to the evaluation of this quotation.

10. Availability of Resources

We represent and warrant that the entities and persons proposed in the Proposal to perform the Work will be the entities and persons that will perform the Work in the fulfilment of the Project under any contractual arrangement arising from submission of the Proposal. Save for poor performance as determined by the Bidder, changes to the project resources following contract award shall only be made if pre-approved by CCC for causes due to events beyond the control of the Bidder, including: death, sickness, maternity and parental leave, retirement, resignation, dismissal for cause or termination of an agreement for default.

11. Respondent Declaration

The respondent declares that:

- a. our quotation does not include delivery of goods that originate, either directly or indirectly, from entities listed, in relation to terrorist groups and those who support them, under subsection 83.05(1) of the Criminal Code of Canada, and identified thereto in a "List of Entities" which may be found at:

<http://www.osfi-bsif.gc.ca/Eng/fi-if/amlc-clrpc/atf-fat/Pages/default.aspx> or
<http://www.publicsafety.gc.ca/cnt/ntnl-scr/cntr-trrrsm/lstd-ntts/crrnt-lstd-ntts-eng.aspx>.

- b. neither we nor any member of the respondent have, 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 obtaining of the Agreement if the payment of the fee would require the individual to file a return under section 5 of the *Lobbying Act*;
- c. neither we nor any member of the Respondent have been convicted of an offence or sanctioned within the last five (5) years under Section 239 of the *Income Tax Act* (Revised States of Canada, 1985, chapter 1, 5th Supplement), Section 327 of the *Excise Tax Act* (Revised States of Canada, 1985, Chapter E-15) or any equivalent or similar provision contained in a provincial statute;
- d. neither we nor any member of the Respondent have ever been convicted of an offence under Section 121 (Frauds on the government and Contractor subscribing to election fund), Section 124 (Selling or Purchasing Office), Section 380 (Fraud) or Section 418 (Selling defective stores to Her Majesty) of the *Criminal Code of Canada* (<https://laws-lois.justice.gc.ca/eng/acts/c-46/>), or under paragraph 80(1)(d) (False entry, certificate or return) subsection 80(2) (Fraud against Her Majesty), Section 154.01 (Fraud against Her Majesty) of the *Financial Administration Act* (<https://laws-lois.justice.gc.ca/eng/acts/F-11/>) or the *Corruption of Foreign Public Officials Act* (<https://laws-lois.justice.gc.ca/eng/acts/c-45.2/>);
- e. neither we nor any member of the Respondent have ever been convicted of an offence under any of the provisions referred to in subsection 750(3) of the *Criminal Code* or that, if the Respondent or any member of the Respondent has been convicted of any of those offences, it is one for which
 - i. a pardon was granted under the *Criminal Records Act* – as it read immediately before the coming into force of section 109 of the *Safe Streets and Communities Act* – that has not been revoked or ceased to have effect;
 - ii. a record suspension has been ordered under the *Criminal Records Act* and that has not been revoked or ceased to have effect;
 - iii. an order of restoration was made under sub-section 750(5) of the *Criminal Code* that restores the Respondent’s capacity to enter into the Agreement or to receive any benefit under the Agreement as the case may be; or
 - iv. the conviction was set aside by a competent authority.
- f. We have not been declared ineligible by Her Majesty or under Canadian laws, official regulations, or by an act of non-compliance with a decision of the United Nations Security Council, and we understand that in the event that any such circumstances arise we may be deemed ineligible for contract award.

Signature of Respondent Representative _____

Name of Respondent Representative _____

Title of Respondent Representative _____

Date _____

I have the authority to bind the respondent

APPENDIX C – NON-PRICE RATED EVALUATION CRITERIA

NON-PRICE RATED EVALUATION CRITERIA			Max 115 points
1. RESPONDENT'S ORGANIZATION			
1.1	Respondent's Organization	Provide a description of your company's auditing organization and work including the number of years of experience (max 2 pages), the subject matter of audits executed in-house by the respondent's employees during the past five years with brief descriptions of the audits, the types of organizations audited during the past five years including the names of the organizations and number of employees currently in the auditing group. The respondent should provide enough detail to enable adequate scoring and should refer to Appendix A, Section A as a guide to relevance of the information to this RFP. More relevant information will receive better scores. The respondents must provide a contact name and information for all projects listed.	Max 20 points
	Scoring	1 - Number of employees in the audit team in the Ottawa Office: <ul style="list-style-type: none"> • From 6 to 30 people (5 points) • More than 30 people (2 points) 	Max 5 points
		2 – Number of years of experience in auditing services similar to what is required for this project, as described in Appendix A, Section A - Deliverables of this RFP with dates shown using month/year format: <ul style="list-style-type: none"> • Up to 5 years (1 point); • More than 5 years up to 8 years (3 points) • More than 8 years (5 points) 	Max 5 points
		3 - Different subject matter audits executed by respondent employees. List first any audits for the subjects as described in Section A - Deliverables, para 3.8 and 3.9: <ul style="list-style-type: none"> • From 5 to 10 different subjects (1 point); • From 11-17 different subjects (3 points); • More than 18 subjects (5 points) 	Max 5 points
		4 - Types of organizations audited: <ul style="list-style-type: none"> • Small Federal crowns (1 point per Crown) CCC defines a Small Crown as one having a maximum of 500 employees. In order to be awarded points, the respondent should name the Crown corporation.	Max 5 points
		RESPONDENT'S ORGANIZATION SECTION SUB-TOTAL XX/20	

2. RESOURCES, INCLUDING AUDIT PRINCIPAL

2.1	Resources	<p>The respondent should provide:</p> <p>(1) a list of all the resources who will be assigned to complete all five of the Audits for 2021-2022, and the Risk-Base Audit Plan 2022-2025 as described in Appendix A (RFQ Particulars), Section A (Deliverables), as well as resources who could potentially perform the five audits for the years 2022-23 and 2023-24 on the subjects described in Appendix A (RFQ Particulars), Section A (Deliverables), 3.8 and 3.9, by completing Appendix E (Resource Form) for each resource listed ; and</p> <p>(2) The respondent should also include a curriculum vitae of no more than two pages for each resource listed.</p> <p>NOTE</p> <ul style="list-style-type: none"> Note that regardless of the resource’s title within the respondent’s organization, the respondent should use only the job titles described in Appendix A, Section A (Deliverables), para 8, which correspond to the qualifications and experience of the proposed resource. (Should the total experience of the resource be less than the requirement stated in Appendix A, Section A (Deliverables), para 8, for the level of the resource all the scores will be pro-rated based on the ratio of actual numbers of months of experience to the stated number of months of experience). <p>(3) The respondent should then:</p> <p>(a) identify the resources proposed to be assigned to perform each of the four tasks noted below (para. 6.2.2, 6.2.3, 6.2.5 and 6.2.6), listed in Appendix A, Section A (The Deliverables) and described in Annex A (max one page per task);</p> <p>(b) on the same page, identify from the projects listed for each resource on the Resource Form those which are most relevant, and preferably completed, for the assigned task; and</p> <p>(c) for each resource proposed, provide details (max one page) on two of these projects either active or preferably completed, in the last five years and describe in more detail the resource’s experience, role and level of effort. Provide the contact name and information of the client for projects included if the project was completed by the respondent.</p>	Max 55 points
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		<p><u>Tasks</u></p> <p>6.2.2 Audit of Project Risk Management</p> <p>6.2.3 Audit of Account Payable – Phase II</p> <p>6.2.5 Audit of Lead Management and Forecasting</p> <p>6.2.6 Development of Risk-Based Audit Plan 2022-25</p> <p>NOTE</p> <ul style="list-style-type: none"> Respondent should only include resources who will be available for the duration of the contract. Note that any changes to the project resources during the contract performance shall only be made if replaced with a candidate with the similar or better qualifications than those described below, and the replacement must be pre-approved by CCC. If any additional resources are required for audits under the RBAP 2022-25, CCC must also pre-approve those proposed resources. 	
	Scoring for Tasks 6.2.2,6.2.3, 6.2.5 and 6.2.6	<ul style="list-style-type: none"> Relevance and depth of resources audit project experiences described (up to 5 points) Resources experience or qualifications in subject matter of audit (up to 2 points) Resources are respondent's employees and projects identified are projects completed by the respondent (up to 3 points) Relevant qualifications of resources which exceed the minimum described for each level in Appendix A, Section A – Deliverables (up to 2 points) 	Max. 40 points; Max 10 points for each task
2.2	Audit Principal	The respondent should provide the CV (max two pages) of the proposed Audit Principal. In addition to the CV, the respondent should provide a narrative description (max two pages) of projects on which the proposed individual has developed the recommended years of full-time experience as an Audit Principal, demonstrating with clear examples the proposed individual's full-time experience in each of the functions listed below. The dates for working on each project should be noted from starting month/year to ending month/year and should indicate the percentage of effort each month (Should the total experience be less than the requirement stated in Section A (Deliverables), paragraph 8, all the scores will be pro-rated based on the ratio of actual numbers of months of experience to the stated number of months of experience).	Max 15 points

		<p>Functions:</p> <ul style="list-style-type: none"> • Plan, supervise and coordinate all Internal Audit Services, including Risk-Based Audit Plans; • Review audit findings • Act as liaison with senior executives and delegates responsible for audits, and Boards of Directors; • Present audit findings to Boards of Directors and Board Audit Committees • Provide ongoing guidance during the term of the Agreement and advice on best practices in international internal audit standards and on developments in Canadian government internal auditing policies, plans and trends. 	
		RESOURCES, INCLUDING AUDIT PRINCIPAL SECTION SUB-TOTAL .../55	

3. METHODOLOGY, WORK AND PLANNING			
3.1	Methodology and Work	<p>Taking into consideration all aspects of the Statement of Work, the respondent should submit a narrative proposal (up to a maximum of 10 pages) detailing their approach to the development of the 3-year Risk-Based Audit Plan 2022-2025, including but not limited to particular considerations relating to a small Federal Crown Corporation including budget management and schedule management, approach to understanding CCC's activities and expectations, retention of information for future audits, transfer of relevant information between audit teams, approach to staffing for any specialized requirements, quality control processes. Use previous examples as applicable. The respondent should include a diagram of the process to develop the RBAP.</p> <p><u>Scoring</u> The respondent's proposed methodology will be assessed on its appropriateness, completeness, and clarity in relation to the requirements of the SOW.</p> <ul style="list-style-type: none"> • Appropriate means relevant, effective and efficient. • Complete means comprehensive and detailed. • Clarity means structured and logical. 	Max 12 points
3.2	Plan for Audits for 3 rd year of	The respondent identified resources for three projects in Item 2.1 (3) For these same three projects, the respondent should provide the methodology and time allocation per resource for each engagement broken down	Max 8 points

	RBAP 2018-2021	by i) planning, ii) audit work, and iii) reporting for each role. Provide in chart form. <u>Scoring:</u> The respondent's proposed methodology will be assessed on its appropriateness, completeness, and clarity in relation to the requirements of the SOW. <ul style="list-style-type: none"> • Appropriate means relevant, effective and efficient. • Complete means comprehensive and detailed. • Clarity means structured and logical. 	
		METHODOLOGY AND PLANNING SECTION SUB-TOTAL .../20	

4. SERVICE, QUALITY AND VALUE-ADDED			
4.1	Service	<p>Taking into consideration Appendix A, Section A (Deliverables), describe how the respondent will ensure seamless, consistent and high-quality service (max 2 pages). Provide relevant examples, including examples of any innovative approaches that your organization has developed.</p> <p><u>Scoring</u> The respondent's description will be assessed on its appropriateness, completeness, clarity and innovation in relation to the requirements of the SOW.</p> <ul style="list-style-type: none"> • Appropriate means relevant, effective and efficient. • Complete means comprehensive and detailed. • Clarity means structured and logical. 	Max 10 points
4.2	Sample of Work (Quarterly Report)	<p>The respondent should provide a sample of a quarterly report prepared for Board-of-Director-level Audit Committee (redacted as appropriate) and provided to a client during the last three years by the Audit Principal proposed for this project. The respondent should also provide a short description of this audit, which should also include any information which provide CCC with context to better assess the report.</p> <p><u>Scoring</u> The respondent will be assessed on its professionalism, completeness and quality of recommendations.</p> <ul style="list-style-type: none"> • Professional means clear, concise, relevant and value-added content 	Max 5 points

4.3	General	Describe why your organization should be the respondent selected by CCC, by providing your understanding of how your organization would be distinguished from others in the industry in adding value for money to CCC, with specific reference to CCC's requirements as described in Appendix A, Section A (Deliverables). The description should be detailed and realistic with examples provided. (max 1 page)	Max 5 points
		SERVICE, QUALITY AND VALUE-ADDED SECTION SUB-TOTAL .../20	
		RATED REQUIREMENTS TOTAL SCORE .../115	XX/115

5. Price Proposal Evaluation (as per Appendix A, Section G)			Total 35 points
C.5.1	Price	<p>The Pricing Table and Respondent's Declaration shall be reviewed to ensure that it is completed and evaluation will be completed in accordance with Appendix A, Section G.</p> <p>Price Quotation 1 – 30 points</p> <p>Price Quotation 2 – 5 points</p>	XX/ 35

6. Non-Price Rated Criteria Category (contd) (as needed) as per Part 2, 2.5 – Stage IV – Ranking, Oral Presentation and References			Total 20 points
6.1	Oral Presentation	<p>CCC may invite respondents ranked in the top two or three, based on the Total Score to make a mandatory oral presentation on their response to the RFQ.</p> <p>1) Depending on circumstances and subject to mutual agreement, the oral presentation may be conducted live in Ottawa, Canada or virtually. The respondent will be responsible for all expenses incurred for the purpose of its participation in the Oral Presentation.</p>	.../20

		<p>2) The respondent must pass the Oral Presentation process to be considered for Contract award. respondents must receive a minimum required score of 10 out of 20 points to pass the Oral Presentation.</p> <p>During the Oral Presentation, the Audit Principal of the respondent will present its management plan for the Project as described in its Proposal.</p> <p>The presentation should be between ten (10) and twenty (20) minutes in duration, and the Proponent will limit its discussion to the plans and information provided in its Proposal. The Oral Presentation will be followed by a question and answer session by the Evaluation Board. The combined time for the Oral Presentation and questions and answers, shall not exceed one (1) hour.</p>	
6.2	Reference Check	<p>CCC may check the references of respondents ranked in the top two or three based on the Total Score.</p> <p>Respondent should provide the names and contact information of two clients they have worked with in the previous two years. It would be preferable that the projects competed for these two clients are similar in content and complexity to the type of projects that the respondent would be undertaking for CCC. CCC may also contact to obtain a reference any other client organization included in the Proposal.</p> <p>Up to ten (10) points may be awarded based on the qualitative feedback received from the references, generally related to knowledge and problem-solving, timeliness, and, most importantly, overall satisfaction.</p> <p>The respondent must earn a score of at least 5 out of 10 points process to be considered for Contract award.</p>	.../10

APPENDIX D – PRICING FORMS

[Please use MS Excel version of this document provided]

FORM I – Detailed Pricing for Audit Services - Year 1

Pricing for Audit Services – Year 1				
Resource Name and Level	Activities	Hours Per Task	Hourly Rate for each team member	Total Task Price (\$CAD excluding HST)
(6.2.1) Board of Directors and Vice-President, hospitality, travel, remuneration, and proactive disclosure				
one line per resource per phase	Planning			
	Audit Work			
	Reporting			
	TOTAL FOR AUDIT 6.2.1			
(6.2.2) Audit of Project Risk Management				
one line per resource per phase	Planning			
	Audit Work			
	Reporting			
	TOTAL FOR AUDIT 6.2.2			
(6.2.3) Audit of Accounts Payable – Phase II				
one line per resource per phase	Planning			
	Audit Work			
	Reporting			
	TOTAL FOR AUDIT 6.2.3			
(6.2.4) Key Control Assessment				
one line per resource per phase	Planning			
	Audit Work			
	Reporting			
	TOTAL FOR AUDIT 6.2.4			
(6.2.5) Audit of Lead Management and Forecasting				
one line per resource per phase	Planning			
	Audit Work			
	Reporting			
	TOTAL FOR			

	AUDIT 6.2.5			
Risk-Based Audit Plan 2022-2025				
one line per resource per phase per phase	Planning			
	Audit Work			
	Reporting			
	TOTAL FOR RBAP 2022-2025			
	Total for Audit Services - Year 1 (excluding taxes)			

FORM II – Summary of Pricing Years 1-3

Summary of Pricing Years 1 -3	
ACTIVITY	PRICE
Total for Audit Services – Year 1 (from FORM I)	
Budget 2022-23- Not-to-exceed budget of \$150,000 including cost of RBAP Annual Update and five audits of similar subject, size and complexity to 21-22 Audits)_	
Budget 2023-24 – Not-to-exceed budget of \$150,000 including cost of RBAP Annual Update and five audits of similar subject, size and complexity of 21-22 Audits)_	
TOTAL PRICE EXCLUDING HST (maximum budget of \$450,000)	

FORM III – Hourly Resources Rates

HOURLY RESOURCE RATES (to be used for amendments and approvals of audit cost for Years 3 and 4)				
RESOURCE	2021-22	2022-23	2023-24	Average Rate for 3 years
Audit Principal				
Lead Auditor				
Senior Auditor				
Junior Auditor				
Specialized Resource(s) (include rates for any specialized resources you may need) Add lines as needed.				
AVERAGE OF ALL HOURLY RATES FOR 3 YEARS				

APPENDIX E – RESOURCE FORMS

[Please use MS Word version of this document provided]

Name	Education and Designations	Role on this Project **	Employee or Contractor	Canadian Security Clearance	Experience					
					Client Name	Subject of audit and short description	Role on the audit **	Time (mth/yr)	Total Mths	Small Fed Crown?
(Sample) Person 1	B.Com/CPA	Sr. Auditor	Employee	Secret (00000000)	ABC org	Subj A	Sr. Auditor	Jan 2021 – Mar 2021	3	Small Fed Crown
					DEF org	Subj B	Sr. Auditor	Mar 2021 – Apr 2021	2	Small Fed Crown
Person 2	B. Arts (Economics)	Jr. Auditor	Employee	Enhanced Reliability	DEF org	Subj B	Auditor	Jan 2021 – Mar 2021	3	Prov Crown
					GHI org	Subj A	Auditor	Aug 2020 – Dec 2020	3	Fed Gov't
Person 3	B.Com/CPA	Auditor	Outsourced Specialized Consultant	Secret (00000000)	GHI org	Subj C	Auditor	Jan 2021 – Mar 2021	3	Small Fed Crown
					HKL	Subj A	Auditor	Feb 2021 – Jun 2021	5	Fed Gov't Dept

* provide # - for information purposes only at this time

** use definitions found in Section A (Deliverables), paragraph 8, of Appendix A (RFQ Particulars)

APPENDIX F – FORM OF AGREEMENT

Professional Services Contract

Project: [WO no.] – RC: [RC no.] – Acct: [Acct no.]

BETWEEN:

Canadian Commercial Corporation
350 Albert Street, suite 700
Ottawa, Ontario
K1A 0S6

(Referred to in this contract as “CCC”)

AND

(Add Contractor’s legal name incorporated under the laws of XX and having its principle place of business at XX)

(Referred to in this contract as **CONTRACTOR**)

(CCC and the CONTRACTOR are hereinafter individually referred to as “Party” or collectively referred to as the “Parties”)

WHEREAS CCC requires the performance of [INSERT BRIEF DESCRIPTION OF WORK HERE] as more fully described in Appendix B (the “**Work**”);

AND WHEREAS the CONTRACTOR has agreed to perform the aforesaid Work;

NOW THEREFORE, in consideration of the mutual covenants and subject to the terms and conditions hereinafter set forth in this Professional Services Contract (the “**Contract**”), the Parties agree as follows:

A1 - CONTRACT

1.1 The following documents and any amendments relating thereto form the Contract between CCC and the CONTRACTOR.

- a) The Preamble, signature blocks and Articles A1 to A6;
- b) APPENDIX A - GENERAL CONDITIONS;

- c) APPENDIX B - STATEMENT OF WORK;
- d) APPENDIX C - METHOD AND BASIS OF PAYMENT; and
- e) APPENDIX D - PRIVACY REQUIREMENTS.

1.2 In the event of discrepancies, inconsistencies of ambiguities of the wording of these documents, the wording of the document that first appears on the above list shall prevail over the wording of a document subsequently appearing on the list.

A2 - DATE OF COMPLETION

2.1 The CONTRACTOR shall perform the Work, between the date of the Contract and [REDACTED] with care, skill, diligence and efficiency expected of a skilled and experienced service provider, and at least equal to that which the contractors would expect of a competent contractor in a like situation, and consistent with best like industry standards of practice.

A3 - CONTRACT PRICE

3.1 Subject to the terms and conditions of the Contract and in consideration for the performance of Work, CCC shall pay the CONTRACTOR:

3.1.1 the sum of an amount not to exceed [REDACTED] + GST/HST.

3.2 Payment of the Contract Price shall be in accordance with the attached Appendix C (Method and Basis of Payment).

3.3 The CONTRACTOR will be reimbursed for authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost and with no allowance for profit and/or administrative overhead. Authorization by CCC for reimbursement of any such expenses shall need to be obtained by the CONTRACTOR prior to any such expense being incurred, and the CONTRACTOR shall provide to CCC original receipts for such expenses to be processed for reimbursement. Record of such expenses must be kept and may be audited by CCC in accordance with Article GC8 (**Records to be kept by the CONTRACTOR**).

A4 - GOVERNING LAW AND DISPUTE RESOLUTION

4.1 The Contract shall be governed by and construed in accordance with the laws in force in the Province of Ontario.

4.2 In the event of any dispute between the CONTRACTOR and CCC under the Contract, the Parties shall attempt to settle the matter amicably. In the event that the matter is not so settled and either Party wishes to pursue the matter further, it shall be referred to arbitration in accordance with the *Commercial Arbitration Act* (R.S.C.1985, c.17, 2nd Supp.). Such arbitration shall be governed by the laws in force in the Province of Ontario and the federal laws of Canada applicable therein. The arbitration decision shall be final and binding upon the Parties.

A5 – EFFECTIVE DATE

5.1 The Effective Date of this Contract (“Effective Date”) shall be the date the Contract is signed by both Parties. If the Contract is signed on different dates, the Effective Date shall be the date of the last signature.

A6 - COUNTERPART EXECUTION

6.1 The Contract may be executed in any number of counterparts with the same effect as if the Parties had signed the same document. All counterparts shall be construed together, and shall constitute one and the same Contract. The Parties further agree that a PDF signature shall be deemed to be and shall have the same effect as an original signature.

The Contract has been executed on behalf of the CONTRACTOR and on behalf of CCC by their duly authorized officers.

For the CONTRACTOR:	For CCC:
[name and title]	[name and title]
Signature:	Responsibility Centre Manager Signature:
Date:	Date:

APPENDIX A - GENERAL CONDITIONS

GC1 - Interpretation

1.1 In the Contract:

1.1.1 “CCC” includes a person acting for, or appointed by CCC for the purpose of the Contract;

1.1.2 “CCC’s **Representative**” means the officer or employee of CCC who is designated to perform any of CCC’s functions under the Contract.

GC2 - Assignments

- 2.1 The Contract shall not be assigned in whole or in part by the CONTRACTOR without the prior written consent of CCC. Any assignment made without that consent is void and of no effect.
- 2.2 No assignment of the Contract shall relieve the CONTRACTOR from any obligation under the Contract or impose any liability upon CCC.

GC3 - Time of the Essence; Excusable Delay

- 3.1 Any delay by the CONTRACTOR in performing the CONTRACTOR's obligations under the Contract that is caused by an event beyond the control of the CONTRACTOR, shall be resolved without incurring unreasonable costs through the use of work-around plans including alternative sources or other means, and shall constitute an excusable delay. Events that constitute an excusable delay may include, but are not restricted to: Acts of God, Acts of Her Majesty, acts of local or provincial governments, fires, floods, epidemics, strikes or labour unrest, freight embargoes and unusually severe weather.
- 3.2 The CONTRACTOR shall give notice to CCC immediately after the occurrence of the event that causes the excusable delay. The notice shall state the cause and circumstances of the delay and indicate the portion of the Work affected by the delay. The CONTRACTOR shall also deliver a description, in a form satisfactory to CCC for review and subject to approval by CCC, of work-around alternative plans including alternative sources with estimates of any additional costs to be incurred by the CONTRACTOR in performing the Work resulting directly from the excusable delay and any other means that the CONTRACTOR will utilize to overcome the delay and endeavour to prevent any further delay. Upon approval in writing by CCC of work-around plans, the CONTRACTOR shall implement the work-around plans, and use all reasonable means that do not require incurring unreasonable costs to recover any lost time as a result of the excusable delay.
- 3.3 Unless the CONTRACTOR complies with the notice requirements set forth in the Contract, any delay that would constitute an excusable delay shall be deemed not to be an excusable delay.
- 3.4 Notwithstanding that the CONTRACTOR has complied with the requirements of Clause 3.2 CCC may exercise any right of termination contained in Article GC6 (Termination or Suspension).

GC4 - Indemnification; Limitation of Liability

- 4.1 The CONTRACTOR shall indemnify and save harmless CCC from and against all claims, losses, damages, costs, expenses, actions and other proceedings made, sustained, brought, prosecuted, threatened to be brought or prosecuted, in any manner, based upon, occasioned by, or attributable to this Contract and the performance by the CONTRACTOR of the Work, including without limitation based upon, occasioned by, or attributable to any injury to or death of a person, damages or loss of property, or any consequential or economic loss arising from any willful or negligent act, omission or delay on the part of the CONTRACTOR or the CONTRACTOR's agents in performing the Work or as a result of

the Work or the performance or purported performance of the Contract.

- 4.2 Without limiting the generality of the foregoing Article 4.1 and the CONTRACTOR's liability and CCC's right thereunder, the CONTRACTOR shall indemnify CCC from all costs, charges and expenses whatsoever that CCC sustains or incurs in or about all claims, actions, suits and proceedings for the use of any intellectual property resulting from the performance of the CONTRACTOR's obligations under the Contract, and in respect of the use of or disposal by CCC of anything furnished pursuant to the Contract.

The CONTRACTOR's liability to indemnify or reimburse CCC under the Contract shall not affect or prejudice CCC from exercising any other rights under the law of equity or common law.

- 4.3 Notwithstanding any other provision of this Contract, the maximum aggregate of any liability of CCC in connection with this Contract, whether in contract, tort or otherwise shall in no event or circumstance exceed the Contract Price.

GC5 - Notice

- 5.1 Where in the Contract any notice, request, direction, or other communication is required to be given or made by either Party, it shall be in writing and is effective if delivered in person, sent by registered mail, or by electronic mail addressed to the Party for whom it is intended at the address set out below. Any notice, request, direction or other communication shall be deemed to have been given (a) if by registered mail, when the postal receipt is acknowledged by the other Party; and (b) if by electronic mail, when sent with proof of receipt. The address of either Party may be changed by notice in the manner set out in this provision.

5.1.1 CCC's Representative

[ENTER CCC REP and contact information]

5.1.2 CONTRACTOR's Representative

[ENTER CONTRACTOR'S REP and contact information]

GC6 - Termination or Suspension

- 6.1 CCC may terminate or suspend the Contract with respect to all or any part of the Work not completed by providing written notice to the CONTRACTOR. Upon such notice being given, the Supplier shall immediately cease work in accordance with and to the extent specified in the notice, but shall proceed to complete such part or parts of Work as are not affected by the termination.
- 6.2 All portions of the Work completed by the CONTRACTOR to the satisfaction of CCC before the giving of such notice shall be paid for by CCC in accordance with the provisions of the Contract and, for all portions of the Work not completed before the giving of such

notice, CCC shall pay the CONTRACTOR for the CONTRACTOR'S work-in-process only (if any) up to the date of suspension or termination, an amount representing, as CCC shall reasonably determine, which corresponds to the time and resources expended by the CONTRACTOR in respect of such portion of the Work and which shall be based on CONTRACTOR billing rates applicable to this Contract, and only to the extent that such portion of the Work has been reasonably and properly performed by the Contractor, as determined by CCC, for purposes of performing the CONTRACTOR's obligations of the Contract up to the date of suspension or termination, and provided that the CONTRACTOR has not already been paid or reimbursed by CCC for any such portion of the Work.

- 6.3 In addition to the amount which the CONTRACTOR shall be paid under Clause 6.2, the CONTRACTOR shall be reimbursed for the CONTRACTOR's cost for the cancellation of any obligation incurred by the CONTRACTOR with respect to the Contract, and subject to the CONTRACTOR's duty and best effort to mitigate any such cancellation costs.
- 6.4 Payment and reimbursement under the provision of Article GC6 shall be made to the extent that it is established to the satisfaction of CCC that any paid and reimbursed costs were actually incurred by the CONTRACTOR and that the same are fair and reasonable and are properly attributable to the termination or suspension of the Contract or the part thereof and so suspended or terminated in accordance with this Article GC6.
- 6.5 Notwithstanding anything in Article 6, the CONTRACTOR shall not be entitled to be reimbursed any amount which, taken together with any amounts paid or becoming due to the CONTRACTOR under the Contract, exceeds the Contract Price applicable to the Work or the portion at issue.
- 6.6 The CONTRACTOR shall have no claim for damages, compensation, loss of profit, allowance or otherwise by reason of or directly or indirectly arising out of any action taken or notice given by CCC under the provisions of Article GC6 as expressly provided herein.

GC7 - Termination due to default of the CONTRACTOR

- 7.1 CCC may, by written notice to the CONTRACTOR, terminate the whole or part of the Contract if:
 - (i) the CONTRACTOR becomes bankrupt or insolvent, or a receiving order is made against the CONTRACTOR, or an assignment is made for the benefit of the creditors, or if an order is made or resolution passed for the winding up of the CONTRACTOR, or if the CONTRACTOR takes the benefit of any statute for the time being in force relating to the bankrupt or insolvent debtors, or
 - (ii) the CONTRACTOR fails to perform any of the CONTRACTOR's obligations under the Contract, or, in CCC's view, so fails to make progress to endanger performance of the Contract in accordance with its terms.
- 7.2 In the event that CCC terminates the Contract in whole or in part under Clause 7.1, CCC

may arrange, upon such terms and conditions and in such manner as CCC deems appropriate, for the Work to be completed, and the CONTRACTOR shall be liable to CCC for any costs relating to the completion of the Work which are in excess of the consideration set forth in Article A3 (Contract Price) of the Contract.

- 7.3 Upon the termination of the Contract under Clause 7.1, CCC may require the CONTRACTOR to deliver and transfer title to CCC in a manner and to the extent directed by CCC, of any finished portion of the Work that has not been delivered and accepted prior to such termination and any materials of work-in-progress which the CONTRACTOR has specifically acquired or produced for the fulfilment of the Contract. CCC shall pay the CONTRACTOR for all such completed portions of the Work delivered pursuant to such direction and accepted by CCC the cost to the CONTRACTOR of all materials and work-in-progress delivered to CCC, pursuant to such direction. CCC may withhold from the amount due the CONTRACTOR, such sums as CCC determines to be necessary to protect CCC against excess costs for the completion of the Work.
- 7.4 The CONTRACTOR shall not be entitled to be reimbursed any amount which, taken together with any amounts paid or becoming due to the CONTRACTOR under the Contract, exceeds the Contract Price applicable to the Work or portion at issue.
- 7.5 If after CCC issues a notice of termination under Clause 7.1 it is determined by CCC that the default of the CONTRACTOR is due to causes beyond the control of the CONTRACTOR, such notice of termination shall be deemed to have been issued pursuant to Article GC6 (Termination or Suspension) and the rights and obligations of the Parties shall be governed by Article GC6 (Termination or Suspension).

GC8 - Records to be kept by the CONTRACTOR

- 8.1 The CONTRACTOR shall keep proper accounts of the cost of the Work and all expenditures or commitments made by the CONTRACTOR including the invoices, receipts and vouchers, which shall at reasonable times be open to audit and inspection by the authorized representatives of CCC who may make copies and take extract therefrom.
- 8.2 The CONTRACTOR shall afford facilities to CCC for audit and inspection and shall, upon written request of CCC, furnish the authorized representatives of CCC with all such information and documentation, CCC may from time to time require for CCC's audit and inspection purposes with reference to the documents referred to herein.
- 8.3 The CONTRACTOR shall not dispose of the documents referred to herein without the written consent of CCC, but shall preserve and keep them available for audit and inspection for such period of time as may be specified elsewhere in the Contract or, in the absence of such specification, for a period of two (2) years following the completion of Work.

GC9 - Ownership of Intellectual Property and Other Property Including Copyright

- 9.1 Documentation and information produced by the CONTRACTOR in performance of the Work under the Contract shall vest in and shall remain the property of CCC, and the

CONTRACTOR shall account fully to CCC in respect of the foregoing in such manner as CCC shall direct.

9.2 Documentation shall contain the following copyright notice:

© CANADIAN COMMERCIAL CORPORATION

9.3 Information and documentation conceived and developed under the Contract, including without limitation, and if such is the case, any information and documentation (including without limitation working papers and any other work-in-progress information and documentation) relating to any portion of the Work not completed before the giving of a notice of suspension of termination pursuant to Article 6 shall be the property of CCC. The CONTRACTOR shall have no rights to the same. The CONTRACTOR shall not divulge or use such information and documentation, other than in performing the Work under the Contract, and shall not sell other than to CCC, its content, in part or in total.

GC10 - Conflict of Interest and a Harassment-Free Workplace

- 10.1 The CONTRACTOR declares that the CONTRACTOR has no pecuniary interest in the business of any third party that would cause a conflict of interest or seem to cause a conflict of interest in carrying out the Work. Should such an interest be acquired during the life of the Contract, the CONTRACTOR shall declare it immediately to CCC's Representative.
- 10.2 The CONTRACTOR shall be subject to CCC's Policy for Harassment-Free Workplace. Substantiated complaints of harassment against the CONTRACTOR by employee (s) of CCC, may result in exercise of the right of termination in Article GC6 (Termination or Suspension).

GC11 - CONTRACTOR Status

11.1 This 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 any of the CONTRACTOR's personnel is engaged under the Contract as an employee, servant or agent of CCC. The CONTRACTOR shall be solely responsible for any and all payments and/or deductions required to be made including those required for Canada or Quebec Pension Plans, Unemployment Insurance, Workmen's Compensation or Income Tax.

GC12 - Warranty by the CONTRACTOR

- 12.1 The CONTRACTOR warrants that the CONTRACTOR is competent to perform the Work required under the Contract in that the CONTRACTOR has the necessary qualifications including the knowledge, skill and ability required to perform the Work.
- 12.2 The CONTRACTOR warrants the CONTRACTOR shall provide under the Contract a quality of service at least equal to that which the contractors would expect of a competent contractor in a like situation.

GC13 - Members of the House of Commons

- 13.1 No member of the House of Commons shall be admitted to any share or part of the Contract or to any benefit to arise here from.

GC14 - Amendments

- 14.1 No amendments of the Contract nor waiver of any of the terms and provisions shall be deemed valid unless effected by a written amendment approved by both Parties to the Contract.

GC15 - Entire Agreement

- 15.1 The Contract and its appendices constitutes the entire agreement between the Parties with respect to the subject matter of the Contract and supersedes all previous negotiations, communications and other agreements relating to it unless they are incorporated by reference to the Contract.

GC16 - Confidentiality

- 16.1 The CONTRACTOR and CCC shall use all information regarding each other's business that the other Party has identified as being of a proprietary or confidential nature, solely for the purpose of the Contract. Such information shall be kept confidential for an unlimited period of time and shall not be disclosed except for the purpose of providing the Work, unless the prior written consent to disclosure of the Party who has supplied the information is obtained or the disclosure is otherwise required by law.
- 16.2 In accordance with CCC and Government of Canada regulations, treaty obligations and policy on transparency, CCC will publicly disclose the following information about this Contract:
- 1.1 Subject matter of the Agreement;
 - 1.2 The name and address of the parties;
 - 1.3 The date of award and Agreement period;
 - 1.4 The value of the Agreement;
 - 1.5 The reference number assigned to the Agreement, if any;
 - 1.6 The type of procurement method used, and in cases where limited tendering was used, a description of the circumstances justifying its use; and
 - 1.7 Any other information that, in accordance with the Treasury Board policies, must be published.

GC 17 - Waiver

- 16.1 A waiver of the breach of any provision of the Contract shall not be binding upon either Party, unless it is in writing and signed by the waiving Party and delivered to the other Party. A waiver by a Party of any provision of the Contract shall not constitute a continuing waiver, or a waiver of one or any of the other provisions, unless such waiver shall

specifically provide otherwise.

GC 18 – Invalid Provisions

- 17.1 If any one or more of the provisions contained in the Contract shall for any reason be held invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of the Contract, but it shall be construed as if such invalid, illegal or unenforceable provision had never been contained in it.

APPENDIX B - STATEMENT OF WORK

[ENTER SOW]

APPENDIX C – METHOD AND BASIS OF PAYMENT

1. CONTRACTOR's invoices shall:
 - 1.8 be submitted for payment no more than once a month;
 - 1.9 be invoiced per the basis payment below;
 - 1.10 state the performance period and description of the Work performed; and
 - 1.11 be accompanied by substantiating documentation in accordance with the terms and conditions of the Contract.
2. Basis of Payment
 - 2.1 [ENTER BASIS OF PAYMENT]
3. If CCC has any objection to the invoice or the substantiating documentation within fifteen (15) calendar days of its receipt, CCC shall notify the CONTRACTOR of the nature of the objection.
4. Payment by CCC shall be made within thirty (30) calendar days following the date on which a valid invoice for completed Work has been received.
5. Interest on Overdue Accounts
 - a)
 - (i) in this Article an amount is “due and payable” when it is due and payable by CCC to the CONTRACTOR according to the terms of the Contract;
 - (ii) for the purpose of this Article, an amount is overdue when it is unpaid on

APPENDIX D - PRIVACY AND SECURITY REQUIREMENTS

Privacy Requirement

The provisions of the *Privacy Act*, which include restrictions on the collection, use, disclosure, retention and disposal of personal information, will be applied to the Contract.

The contractor shall not collect, use, or disclose any personal information unless it directly relates to the work requirements in the contract.

All personal information collected or disclosed remains under the exclusive control of CCC. Any personal information in the custody of the CONTRACTOR will not be disclosed to anyone except those employees of CCC and the CONTRACTOR with the required clearance and on a need to know basis.

The Contractor must ensure the security and confidentiality of all working papers (including working papers in electronic formats) related to the audits such that there are no violations of the Privacy Act or any other relevant legislation. All information provided to the Contractor should be segregated from the Contractor's other information holdings. More specifically, documents, diskettes, tapes and any other media containing personal information must be kept in locked containers. Personal information stored in a computerized database must be protected by a password which is to be changed regularly and immediately following the permanent departure of a staff member from the CONTRACTOR's facility.

The Contractor must immediately forward to CCC any request for disclosure unrelated to the Contract such as a subpoena or warrant.

The Contractor must immediately notify CCC of any privacy or security breach of any of the Contractor's information-holding systems, either computerized or paper-based.

If requested by CCC, the Contractor must submit to CCC for CCC's review and comment the Contractor's policies and procedures established to safeguard security and privacy of information holdings. CCC may also audit the security and privacy safeguards implemented by the Contractor under these policies.

The Contractor must include all of the language of this Privacy Requirement in all contracts with sub-contractors and shall remain responsible and liable for any breach or any violation by a subcontractor of any of the Privacy Requirement(s) of this Contract .

Security Clause

All of the Contractor's resources performing the Work must hold a valid personnel security screening at the level of SECRET granted or approved by Canadian Industrial Security Directorate ("CISD")/Public Works and Government Services Canada ("PWGSC"). The Contractor must ensure the security and confidentiality of all working papers (including working

papers in electronic formats) related to the audits such that there are no violations of security, or any other relevant legislation.

APPENDIX G – INTEGRITY COMPLIANCE QUESTIONNAIRE (FOR REFERENCE ONLY

Please refer to separate document entitled
“RFQ – CCC 105612.103 – Audit – Appendix G - Integrity Compliance Quest”