

REQUEST FOR STANDING OFFER (`RFSO`)

RFSO #: 22230003	RFSO Title: Internal Audit Services
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This RFSO is subject to the rules on government procurement set out in Chapter 5 of the Canadian Free Trade Agreement ("CFTA").

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SECTION 1 – INTRODUCTION

The purpose of this section is to provide general information about the International Development Research Centre (“IDRC” or “Centre”) and this RFSO.

1.1 IDRC OVERVIEW

IDRC was established by an act of Canada’s parliament in 1970 with a mandate “to initiate, encourage, support, and conduct research into the problems of the developing regions of the world and into the means for applying and adapting scientific, technical, and other knowledge to the economic and social advancement of those regions.” A **Canadian Crown corporation**, IDRC supports leading thinkers who advance knowledge and solve practical development problems. IDRC provides the resources, advice, and training they need to implement and share their solutions with those who need them most. In short, IDRC increases opportunities — and makes a real difference in people’s lives. Working with development partners, IDRC multiplies the impact of investment and brings innovations to more people in more countries around the world. IDRC employs about **375** people at the **head office** located in Ottawa, Canada and in **five (5) regional offices** located in New Delhi-India, Montevideo-Uruguay, Amman-Jordan, Nairobi-Kenya, and Dakar-Senegal. IDRC is governed by a board of up to 14 governors, whose chairperson reports to Parliament through the Minister of International Development. For more details visit: www.idrc.ca

1.2 PURPOSE OF THIS RFSO

IDRC requests proposals for the provision of **Internal Audit Services** (“Services”), requirements for which are described in section **2**, the Statement of Work.

The intent of this process is to acquire at least one and possibly multiple firms on call for IDRC to engage with for Services with an estimated collective value over the term of \$860,000.

1.3 NO GUARANTEE OF VOLUME OF WORK OR EXCLUSIVITY OF CONTRACT

IDRC makes no guarantee of the value or volume of work to be assigned to the successful Proponent(s). Any Standing Offer(s) will not be exclusive for the provision of the described Services. The Centre may contract with others for the same or similar Services to those described in this RFSO or may obtain the same or similar Services internally.

1.4 DOCUMENTS FOR THIS RFSO

The documents listed below form part of and are incorporated into this RFSO:

- This RFSO document
- Annex **A** – Resulting Standing Offer (Contract)
- Annex **B** – Mandatory Requirements Checklist
- Annex **C** – Rated Requirements Checklist
- Annex **D** – 2022-2023 Internal Audit Plan (provided as separate document)
- Annex **E** – Internal Audit Charter (link provided to IDRC’s internet page)

*all documents are provided in both English and French as separate files.

1.5 TARGET DATES FOR THIS RFSO

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

Event	Date
RFSO issue date	See page 1
Deadline for enquiries	See section 5.1
RFSO close date	See page 1
Interviews/Presentations by short-listed Proponent(s)**	Oct 14, 2022*
Evaluation, selection and notification of lead Proponent(s)	Oct/Nov 2022*
Finalize Standing Offer with selected Proponent(s)	Dec 9, 2022*
Commencement of Services	Jan 3, 2023*

* these dates are estimates and can change without notice

** if required, as deemed by IDRC

SECTION 2 – STATEMENT OF WORK

This section is intended to provide Proponents with the information necessary to develop a competitive proposal. The Statement of Work (“SOW”) is a complete description of the tasks to be done, results to be achieved, and/or the goods to be supplied.

2.1 INTRODUCTION AND PROJECT OVERVIEW

The Internal Audit function is seeking Internal Audit Services (hereinafter “Services”) to support the co-source model arrangement for internal audit activities at IDRC. From time to time, additional resources are required to provide expertise and knowledge to complement the current internal audit team and complete approved audits and advisory engagements on time and on budget.

IDRC’s President and the Board of Governors’ Finance and Audit Committee (FAC) have charged the Internal Audit function with the planning, execution and reporting of a comprehensive internal audit program. The approved 2022-2023 Internal Audit Plan (**Annex D**) is attached to this document to provide more information. Internal Audit Plans are subject to change throughout the year, based on a current risk assessment and discussions with management and the FAC. Annual audit planning is typically conducted in early winter and presented to the FAC for approval, prior to the commencement of the next financial year.

In addition to the President and the FAC, clients of the Internal Audit function include IDRC’s Centre Management Committee. Upon request and subject to resources being available, the Internal Audit function may provide advisory services to management. In addition, the Internal Audit function coordinates activities and plans with the Office of the Auditor General.

2.2 BACKGROUND

The mission of IDRC’s Internal Audit function is to enhance and protect organizational value by providing risk-based and independent assurance, advice and insight. This is accomplished by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes which support management’s efforts in the achievement of IDRC’s corporate objectives.

The President and the FAC have approved the approach of co-sourcing the conduct of IDRC’s Internal Audit activities. This structure has been in place for a number of years and has proved to be successful. Responsibility for the function resides in-house through an internal Director position designated as the Chief Audit Executive (CAE).

When delivering the Internal Audit Plan through a co-sourced model, the CAE may require support from external resources to provide advice on specialized topics, participate in or fully conduct audits that require specialized expertise and/or provide support to the Internal Audit function so that engagements can be completed in a timely manner. The successful Proponent(s) may also be asked to help complete risk-based audit planning. Work performed by the successful Proponent(s) are expected to be, at a minimum, compliant with the International Professional Practices Framework of the Institute of Internal Auditors (IIA) and the Internal Audit function’s own internal quality standards.

2.3 CURRENT ORGANIZATIONAL STATUS / STRUCTURE

IDRC’s Board of Governors approves the Internal Audit Charter (**Annex E**), which defines the purpose; authority and independence; responsibilities; scope of work; and, standards for internal audit at IDRC. The Board of Governors,

through the Board Charter, authorizes the FAC to oversee IDRC's Internal Audit function. The CAE reports functionally to the FAC and administratively to the President.

The Internal Audit function consists of a Director, also known as the CAE, an Internal Audit Project Lead and an Executive Assistant. The CAE is a member of the Centre Management Committee (CMC). CMC is made up of senior staff members who work with the President to provide advice and guidance on corporate objectives, policies, and programs.

The successful Proponent(s) will report functionally and administratively to the CAE. The CAE maintains overall responsibility for the function and will be specifically responsible for monitoring deliverables, performance and quality standards. The CAE is also responsible for reporting audit results to the President, the CMC and the FAC.

2.4 DESCRIPTION AND SCOPE OF WORK

2.4.1 Project Scope

In Scope:

IDRC wishes to formally engage the Services of professional firm(s), within the context described in section 2.3, to help deliver engagements from Jan 2023 to Dec 2026 (with the possibility to extend, see section 2.8) within the scope of work set out in the Internal Audit Charter and the risk-based Annual Internal Audit Plan.

The intent of this process is to acquire at least one and possibly multiple firms to be available for IDRC to engage for Services. The Services include (but are not limited to):

- Resource(s) with specialized expertise
- Resource augmentation

Subject areas for requested Services will align with the risk-based, approved, Annual Internal Audit Plan and may include (but are not limited to) the following:

- Information Technology (IT), including cybersecurity
- Financial
- Program
- Business unit or operational

The annual Internal Audit Plan is the responsibility of the CAE to complete. The CAE is also responsible for ensuring internal audit resources are appropriate, sufficient and effectively deployed to achieve the approved internal audit plan. In doing so, the CAE may request support from the Proponent(s) to work alongside the Internal Audit Function. This may include requesting a small team with subject matter expertise relevant to the specific engagement or may be limited to requesting an individual resource to augment the internal audit team. In rare instances and for a variety of reasons, an engagement may be fully outsourced. In addition, the CAE may deem that no external resources are required in executing a specific engagement.

The successful Proponent(s) will be responsible for undertaking or participating in the following:

- A detailed planning phase for the engagement assignment including developing a solid understanding of business processes, the control environment, risks and potential issues. Any necessary changes to audit objectives and scope identified in the Project Charter are discussed and included in the audit plan.
- Conducting the audit fieldwork, analyzing results and summarizing relevant, useful and valid findings in accordance with professional standards.

- As defined with the Project Charter reporting on the results of the audit work in a factual, clear and concise manner to the CAE.
- Conducting and documenting the audit work in a manner that meets professional standards.
- Advising the CAE on trends and important points observed in the execution of individual assignments in support of the CAE's responsibilities in planning and overall reporting.

IDRC shall, among other responsibilities with respect to the Services, make all management decisions and perform all management functions relating to the Services, the use or implementation of the output of the Services and for determining whether the Services are appropriate for IDRC's purposes. IDRC's CAE is assigned to oversee the Services.

Internal Audit Service Requirements:

- i. The successful Proponent(s) will conduct and participate in (respective) individual internal audit and advisory engagements for IDRC.
- ii. These individual engagements, including the scope, deliverables, resources and responsibilities, budget and timeline, will be agreed to between IDRC and the successful Proponent(s) in the Project Charter, which will be subject to the terms and conditions of the Standing Offer.
- iii. IDRC, represented by the CAE, will negotiate the individual Project Charters with the successful Proponent(s). Internal Audit's projects are approved by the Financial and Audit Committee on behalf of IDRC's Board of Governors in the Annual Internal Audit Plan.
- iv. The Annual Internal Audit Plan, while being primarily risk-based as required by IIA standards, will also take into account statutory and/or other requirements in selecting the audits to be performed.
- v. The Annual Internal Audit Plan may also include provision of advisory services to IDRC. Advisory services are to be included in the same budgetary envelope as audit services.
- vi. The successful Proponent(s) will provide professional advice and guidance to the CAE in the achievement of the mandate of the Internal Audit function.
- vii. The successful Proponent(s) and the staff of Internal Audit function will typically work together in a team approach to meet the objectives of the individual engagements.
- viii. The successful Proponent(s) will provide Services in conformity with IDRC's Internal Audit Charter, and the Professional Practices Framework of the IIA.
- ix. The successful Proponent(s), when providing any internal audit, advisory or other services, will ensure their representatives possess current Government of Canada security clearance at the Reliability level, at a minimum, and will ensure the security and confidentiality of all working papers (including working papers in electronic formats) related to the audits of IDRC such that there are no violations of the Privacy Act or any other relevant legislation.
- x. At the completion of each assignment will provide to IDRC final working papers and supporting documentation for each engagement conducted.
- xi. The successful Proponent(s) will advise the CAE of any breaches of the Standing Offer or any other matter that, in the principal interlocutor's professional judgment, should be reported. This would include declaring any real, apparent or potential conflicts of interest for each engagement.
- xii. The successful Proponent(s) will provide copies and access to the reports, data, working documents in a format that is readable by IDRC.
- xiii. The successful Proponent(s) will provide progress reports, draft audit reports, and final audit reports that meet the following requirements:
 - a) Clear and concise
 - b) Well organized
 - c) Accessible to a broad audience

- d) Of professional quality.
- xiv. The successful Proponent(s) will review and adjust, where appropriate, the professional editorial quality of final internal audit reports.
- xv. The Services provided by the successful Proponent(s) must be available in both official languages of Canada (French and English). Additional linguistic requirements may be necessary for certain regional office audit assignments.
- xvi. The successful Proponent(s) will oversee and arrange any consulting resources engaged from affiliated offices located across Canada or in other countries, as may be requested. In addition, should international travel be required, the successful Proponent(s) should have the ability to do so.
- xvii. The successful Proponent(s) will provide ongoing guidance, as requested, during the term of the Standing Offer and advice on best practices in international internal audit standards; on developments in Canadian government internal auditing policies, plans and trends; and, on innovative approaches to delivering internal audit engagements.
- xviii. The successful Proponent(s) will provide other services as required by IDRC that may come up over the course of the Standing Offer. These services would be mutually agreed to and documented in an approved Project Charter, which will be subject to the terms and conditions of the Standing Offer.

Out of Scope:

The Internal Audit function does not perform evaluations or provide related evaluation services. At IDRC, the Internal Audit and Evaluation functions both play key roles in IDRC's corporate accountability structure. They are, however, separate and distinct functions with different governance and reporting structures. Further, the internal audit function does not provide assurance services to outside parties.

2.4.2 Resource Categories and Responsibilities

As described in section 2.4.1, the successful Proponent(s) will typically work with the Internal Audit function's staff to complete engagements. In particular, the successful Proponent(s) will be responsible for providing the following resources, as deemed appropriate by the CAE on an engagement-by-engagement basis:

- i. **Partner/Managing Director (Principal Interlocutor and alternate)**
 - a. The resource shall:
 - Possess nine (9) or more years of relevant experience and professional qualifications.
 - Be responsible for areas such as:
 - Exercising project sign-off authority on behalf of the Proponent and overseeing and assuring the quality of work of Project Managers / Leaders responsible for individual projects.
 - Negotiating the final agreement (the Project Charter) for the work on behalf of the Proponent.
 - Supervising the creation, development and implementation of significantly new or modified audit approaches to solve problems and obtaining approval from the Project Authority for their application.
 - Meeting with senior IDRC managers, as required, to outline audit objectives and approaches, to gather key perspectives and to present audit observations and recommendations.
 - Maintaining responsibility for overall relationship management and client satisfaction.
- ii. **Project Manager/Leader**
 - a. The resource shall:
 - Possess seven (7) or more years of relevant experience and be a designated professional.
 - Possess expert knowledge of the IIA *Standards*
 - Be responsible for areas such as:
 - Managing the project team during the planning, fieldwork and reporting phases of the audits,

including defining and documenting objectives and scope for the engagement; approving audit/work programs and test plans; ensuring quality of the work completed; and, reviewing working papers.

- Ensuring that resources are made available and that the project is developed and is fully implemented within agreed time, cost and performance parameters of the Project Charter.
- Determining budgetary requirements, the composition, roles and responsibilities and deadlines for the project team.
- Identifying problems impeding successful completion of the project and proposing, developing and implementing significantly new or modified audit approaches to solve them.
- Reporting progress of the project to the Project Authority on an ongoing basis and at scheduled points in the life cycle.
- Meeting with auditee management to outline audit objectives and approaches, to gather key perspectives, and to present audit observations and recommendations.

iii. **Senior Auditor**

a. The resource shall:

- Possess four (4) or more years of relevant experience and be a designated professional.
- Understand and be able to apply the *IIA Standards*
- Be responsible for areas such as:
 - Developing and designing approaches and programs for entire and/or significant segments of engagements.
 - Executing, or supervising auditors in the performance of engagement tasks, according to approved programs or plans, ensuring documentation is in accordance with standards.
 - Preparing and presenting engagement observations and recommendations to the Project Manager / Leader for approval.
 - Presenting observations and findings from work completed to the Project Authority and to auditee management, as required.
 - Drafting and revising audit reports.

iv. **Auditor**

a. The resource shall:

- Possess two (2) or more years of relevant experience and be working towards a professional designation.
- Possess a working knowledge and understanding of the *IIA Standards*
- Be responsible for areas such as:
 - Participating in the planning, fieldwork and reporting phases of engagements.
 - Organizing and conducting project tasks according to approved programs or plans.
 - Drafting portions of, or content leading to, drafts and final reports, including audit observations, conclusions and recommendations.
 - Presenting oral briefings and debriefings to auditees on assigned segments of engagements.

v. **Subject Matter Expert**

a. The resource shall:

- Possess ten (10) or more years of experience in the area of expertise.
- Possess or be working towards obtaining relevant professional designation(s) that are applicable to the area of expertise.
- Be responsible for areas such as:
 - Providing guidance, direction and opinions on specialized or complex issues.

2.5 IDRC RESPONSIBILITIES, SUPPORT, AND REPRESENTATIVES

IDRC will identify a **Project Authority** to whom the successful Proponent(s) will report during the period of a resulting Standing Offer. The Project Authority will be responsible for coordinating the overall delivery of service, providing as required direction and guidance to the Proponent(s), monitoring Proponent(s) performance and accepting and approving Proponent(s) deliverables on behalf of IDRC. Should any report, document, good or service not be in accordance with the requirements of the Statement of Work and to the satisfaction of the Project Authority, as submitted, the Project Authority shall have the right to reject it or require its correction at the sole expense of the Proponent(s) before recommending payment.

The Project Authority will ensure that appropriate subject matter experts from within IDRC are available to the Proponent(s) to discuss and provide content material, as well as facilitate cooperation with regional IDRC staff and other stakeholders, as required.

IDRC will identify a **Contracting Authority**, who will oversee a resulting Standing Offer throughout its lifecycle, in conjunction with the Project Authority and the Proponent(s), create amendments for any changes to a resulting Standing Offer, answer questions on terms and conditions, and manage the receipt and payment of invoices.

2.6 LOCATION OF WORK AND TRAVEL

The Proponent(s) is expected to work from its premises; however, it is also expected that some work may be conducted at IDRC's Head Office (Ottawa) premise, particularly in the case of resource augmentation services. The location of work will be coordinated with IDRC's Project Authority.

IDRC will not reimburse the Proponent for any out-of-pocket local travel expenses and parking.

Any additional travel resulting from this Standing Offer(s) will be of an exceptional nature and must receive prior approval, in writing, by the Project Authority. Proposed resources should have the ability to travel internationally, to accommodate the possibility of this situation.

2.7 LANGUAGE OF WORK

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

All deliverables will be in English. However, when providing services to IDRC employees, in person, over the phone, or in writing (including electronic correspondence), the Proponent must actively offer bilingual services in English and French. The Proponent must also ensure that there is sufficient capacity to provide services that are comparable in terms of quality and timeliness in both official languages. IDRC will specify any language requirements in advance.

2.8 PERIOD OF A RESULTING STANDING OFFER(S)

Any resulting Standing Offer is expected to be for a period of four (4) years, with options to extend for three (3) one (1) year periods under the same terms and conditions.

2.8.1 METHOD OF ENGAGING SERVICES

A Call-Up Purchase Order (PO), against the standing offer, will be created and provided by IDRC Procurement at the time of engaging in services. The Call-Up PO will include the agreed upon Project Charter and shall be used as the reference for all invoices associated with the specific engagement.

SECTION 3 – PROPOSAL EVALUATION

This section describes the process that IDRC will use to evaluate Proposals and select a Proponent(s).

3.1 EVALUATION COMMUNICATION

During Proposal evaluations, IDRC reserves the right to contact or meet with any individual Proponent in order to obtain clarification of its submission or to gain insight into the quality and scope of relevant services. A Proponent will not be allowed to add, change, or delete any information during the process. IDRC is in no way obligated to meet with any or all Proponents for this purpose.

3.2 EVALUATION METHODOLOGY

At its sole and absolute discretion, IDRC will use the following methodology to evaluate Proposals:

3.2.1 Step 1 - Mandatory Requirements

Each Proposal will be examined to determine compliance (pass or fail) with all IDRC's **Mandatory Requirements** as set out in **Annex B**. Non-compliant Proposals will receive no further consideration.

Summary Table:

RFSO Section	Mandatory Requirements	Pass or Fail
Annex B	Mandatory Requirements in response to the Statement of Work	

3.2.2 Step 2 - Rated Requirements

Compliant Proposals will be evaluated and attributed points according to the degree to which they meet or exceed IDRC's **Rated Requirements** as set out in **Annex C**.

3.2.3 Step 3 - Financials

The Proponents' Financial Proposals will be scored. The Financial Proposal for each resource scenario must not exceed the Internal Audit function's annual professional services budget of \$215,000 inclusive of taxes.

RFSO Section	Rated Requirements	Weighting A	Points 0-10 B	Score A x B
4.6	Total pricing, inclusive of taxes	20		
	Total %	20		

Financial Proposals will be scored based on a relative pricing formula. Each Proponent will receive a percentage of the total possible points arrived at by dividing that Proponent's total price (for both resource scenarios) by the lowest submitted total price. For example, if the lowest total price is \$120.00, that Proponent receives 100% of the possible points ($120/120 = 100\%$), a Proponent who submits \$150.00 receives 80% of the possible points ($120/150 = 80\%$), and a Proponent who submits \$240.00 receives 50% of the possible points ($120/240 = 50\%$).

3.2.4 Step 4 – Shortlist – Interview/Presentations

From the compliant proposals, IDRC may elect to shortlist Proponents based on the highest scores for the rated requirements and financials.

Shortlisted Proponents may be asked to prepare a presentation or provide additional information prior to the final selection. IDRC reserves the right to supply more information to those Proponents who are shortlisted.

3.2.5. Step 5 - Final Score

Scores for the shortlisted Proponents' proposals will be calculated, and IDRC may select the proposal(s) achieving the highest total points, subject to IDRC's reserved rights.

3.3 PROPONENT FINANCIAL CAPACITY

IDRC reserves the right to conduct an assessment of the **Proponent's** financial capacity. IDRC may request that the Lead Proponent(s) provide proof of financial stability via bank references, financial statements, or other similar evidence. This is a pass/fail test. Pass means that Standing Offer discussions begin. Fail means that the Lead Proponent(s) may not enter into Standing Offer discussions and is disqualified from further consideration. The Lead Proponent(s) must provide this information upon 72 hours of IDRC's request; failure to comply may result in disqualification.

Note: In the case of a joint venture or consortium, each and all members of the joint venture or consortium must provide the information required for their legal form.

3.4 PROPONENT SELECTION

As noted in section **5.8**, acceptance of a proposal does not oblige IDRC to incorporate any or all of the accepted proposal into a contractual agreement, but rather demonstrates a willingness on the part of IDRC to enter into negotiations for the purpose of arriving at a satisfactory contractual arrangement with one or more parties.

Without changing the intent of this RFSO or Proponent's proposal, IDRC will enter into discussions with the lead Proponent(s) for the purpose of finalizing the Standing Offer(s). The intent of this process is to acquire at least one and possibly multiple firms for IDRC to engage with for Services.

In the event no satisfactory Standing Offer can be negotiated between the Proponent(s) and IDRC, IDRC may terminate negotiations.

Announcement of the successful Proponent(s) will be made to all Proponents following the signing of a Standing Offer Contract no later than **72 days following the** award of a Standing Offer. Upon request from an unsuccessful Proponent, IDRC will provide the reasons why that particular proposal was not selected.

SECTION 4 – PROPOSAL FORMAT

Proposal responses should be organized and submitted in accordance with the instructions in this section.

4.1 GENERAL

Proposals must be in a PDF format in 8 1/2" x 11" (letter) format, with each page numbered. Elaborate or unnecessary voluminous proposals are not desired. The font used should be easy to read and generally be no smaller than 11 points (smaller font can be used for short footnotes).

4.2 OFFICIAL LANGUAGES

Proposals may be submitted in English or French.

4.3 ORGANIZATION OF RESPONSES

Responses should be organized as follows, where the sections that follow provide more details:

see RFSO Section for full details	File	Contents
4.4	1.0	Cover Letter
4.5, Annex B, Annex C	2.0	Technical Proposal with Mandatory Requirements Checklist and Rated Requirements Checklist
4.6	3.0	Financial Proposal
5.9, Annex A	4.0	Objections with reasons regarding the proposed Standing Offer Contract terms and conditions included in this RFSO

4.4 COVER LETTER

The Proponent should provide as a separate file per section 4.3.

A one (1) page covering letter on the Proponent's letterhead should be submitted and should include the following:

- a. A reference to the RFSO number and RFSO title.
- b. The **primary contact person** with respect to this RFSO: the individual's name, address, phone number and email address.
- c. A statement confirming the **validity** of the proposal (refer to section 5.4).
- d. The letter **signed** by person(s) duly authorized to sign on behalf of the Proponent and bind the Proponent to statements made in response to the RFSO.

4.5 TECHNICAL PROPOSAL

The Proponent should provide as a separate file per section 4.3.

4.5.1 Table of Contents

The Proponent should include a table of contents that contains page numbers for easy reference by the evaluation committee.

4.5.2 Response to the Statement of Work

The Proponent **must** provide detailed information relative to:

- a. Each **Mandatory Requirement** in **Annex B**; and
- b. Each **Rated Requirement** in **Annex C**.

The Proponent must clearly outline the work that the Proponent proposes to undertake for the provision of these Services to IDRC.

When responding, the Proponent **must** complete the response grids found in **Annex B - Mandatory Compliance Checklist** and **Annex C - Rated Requirement Checklist**.

4.6 FINANCIAL PROPOSAL

The Proponent should provide as a separate file per section 4.3.

4.6.1 Pricing Tables

The Proponent must provide itemized costs for each of the items listed in **Annex B M7** using the rates from **M5**. This will be submitted as the **Financial Proposal Tables***. The Financial Proposal for each resource scenario must not exceed the Internal Audit function’s annual professional services budget of \$215,000 inclusive of taxes.

Financial Proposal Table / Resource Scenario 1				
ESG Audit	Resource level	Rate / hour	# Hours	Extended \$
		ESG Total		
ITGC Audit	Resource level	Rate / hour	# Hours	Extended \$
		ITGC Total		
Cybersecurity Audit	Resource level	Rate / hour	# Hours	Extended \$
		Cybersecurity Total		
Procurement Audit	Resource level	Rate / hour	# Hours	Extended \$
		Procurement Total		
		Resource Scenario 1 Total Extended \$		

* Use as a template for response. Add more rows as required

4.6.2 Mathematical Errors

If there are errors in the mathematical extension of unit price items, the unit prices prevail, and the unit price extension is adjusted accordingly.

If there are errors in the addition of lump sum prices or unit price extensions, the total is corrected, and the correct amount reflected in the total price.

Any Proponent affected by mathematical errors shall be notified by IDRC and be given the corrected prices.

SECTION 5 – CONDITIONS

The purpose of this section is to inform the Proponent about IDRC’s procedures and rules pertaining to the RFSO process.

5.1 ENQUIRIES

All matters pertaining to this RFSO are to be referred exclusively to the RFSO Authority named on page 1.

No verbal enquiries or verbal requests for clarifications will be accepted.

Proponents should, as much as feasible, aggregate enquiries and requests for clarifications and shall submit them **in writing via email** to the **RFSO Authority** by **Friday, August 19, 2022, at 11:00 a.m.** EDT in order to receive a response prior to the close date. When submitting, Proponent’s *email subject line* should cite **“RFSO # 22230003 – Internal Audit Services”**.

The RFSO Authority will provide **all answers to significant enquiries** received on buyandsell.gc.ca without revealing the sources of the enquiries.

In the event that it becomes necessary to revise any part of the RFSO as a result of any enquiry or for any other reason, **an Amendment** to this RFSO will be issued and posted on buyandsell.gc.ca

Important note: Proponents must download all RFSO documents directly from the Buy and Sell website. IDRC will not distribute RFSO documents that are posted on buyandsell.gc.ca.

5.2 SUBMISSION DEADLINE

IDRC will only accept proposals up to the close date and time indicated on page 1.

Important note: Late proposals will not be accepted. No adjustments to proposals will be considered after the close date and time.

5.3 PROPOSAL SUBMISSION INSTRUCTIONS

Proposals should be submitted in accordance with the instructions in this section.

5.3.1 Method of Sending

The preferred method of proposal submission is electronic, via **email**, in **Microsoft Word** or in **PDF** format to the RFSO Authority named on page 1. Proponents *email subject line* should cite **“RFSO # 22230003 – Internal Audit Services”** when submitting via email.

Important Note: Email messages with large attachments can be slowed down in servers between the Proponent’s email and the RFSO Authority’s email inbox. It is the Proponent’s responsibility to ensure that large emails are sent sufficiently in advance to be at IDRC by the close date and time. Proponents should use electronic receipt confirmation and or contact the RFSO Authority to confirm receipt.

Important Note: The maximum size of an email that IDRC can receive is 10MB. If necessary, Proponents can send multiple emails.

5.3.2 Number of Files

The Proponent's electronic submission should consist of at least **four (4) files** (i.e. 4 separate documents) as noted in section 4.3.

5.3.3 Changes to Submission

Changes to the submitted proposal can be made, if required, provided they are received as an Addendum (or an Amendment) to, or clarification of, previously submitted proposal, or as a complete new proposal to cancel and supersede the earlier proposal. The addendum, clarification, or new proposal should be submitted as per the delivery instructions outlined above, be clearly marked "**REVISION**", and **must be received no later than the close date and time**. In addition, the revised proposal should include a description of the degree to which the contents are in substitution for the earlier proposal.

5.3.4 Multiple Proposals

IDRC will accept only one (1) proposal per Proponent.

5.4 VALIDITY OF PROPOSAL

Proposals must remain open for acceptance for **one hundred twenty (120) days** after the close date.

5.5 PROPONENTS COSTS

All costs and expenses incurred by a Proponent in any way related to the Proponent's response to the RFSO, including but not limited to any clarifications, interviews, presentations, subsequent proposals, review, selection or delays related thereto or occurring during the RFSO process, are the sole responsibility of the Proponent and will not be chargeable in any way to IDRC.

5.6 GOVERNING LAWS

This RFSO is issued pursuant to the laws of the province of Ontario and the laws of Canada.

5.7 CONFLICT OF INTEREST

In submitting a Proposal, the Proponent must avoid any real, apparent or potential conflict of interest and will declare to IDRC any such conflict of interest.

In the event that any real, apparent, or potential conflict of interest cannot be resolved to the satisfaction of IDRC, IDRC will have the right to immediately reject the Proponent from consideration and, if applicable, terminate any Standing Offer entered into pursuant to this RFSO.

5.8 RIGHTS OF IDRC

IDRC does not bind itself to accept any proposal submitted in response to this RFSO, and may proceed as it, in its sole discretion, determines following receipt of proposals. IDRC reserves the right to accept any proposal(s) in whole or in part, or to discuss with any Proponents, different or additional terms to those envisioned in this RFSO or in such a Proponent's proposal.

After selection of preferred proposal(s), if any, IDRC has the right to negotiate with the preferred Proponent(s) and, as a part of that process, to negotiate changes, amendments or modifications to the proposal(s) at the exclusion of other Proponents.

Without limiting the foregoing, IDRC reserves the right to:

- a. seek clarification or verify any or all information provided by the Proponent with respect to this RFSO, including, if applicable to this RFSO, contacting the named reference contacts;
- b. modify, amend or revise any provision of the RFSO or issue any addenda at any time; any modifications, amendment, revision or addendum will, however, be issued in writing and provided to all Proponents;
- c. reject or accept any or all proposals, in whole or in part, without prior negotiation;
- d. reject any proposal based on real or potential conflict of interest;
- e. if only one proposal is received, elect to accept or reject it;
- f. in its sole discretion, cancel the RFSO process at any time, without award, noting that the lowest or any proposal will not necessarily be accepted;
- g. negotiate resulting Standing Offer terms and conditions;
- h. cancel and/or re-issue the RFSO at any time, without any liability whatsoever to any Proponent;
- i. award all or any part of the work to one or more Proponents based on quality, services, and price and any other selection criteria indicated herein; and
- j. retain all proposals submitted in response to this RFSO.

5.9 PROPOSED STANDING OFFER CONTRACT

Annex A has been provided as part of the RFSO documents so that Proponents may review and become familiar with certain specific conditions that are expected to be adhered to in connection with the provision of Services. While some of the language may be negotiated between IDRC and the successful Proponent, IDRC's flexibility to amend its standard terms and conditions may be limited.

Important note: The Proponent should outline any objections with reasons to any terms and conditions contained in this RFSO and include them in its proposal (reference section **4.3**). Failure to identify objections at the proposal stage may preclude Proponents from raising these objections in the course of any future negotiations.

ANNEX A – Proposed Standing Offer Contract

Below is the proposed sample Standing Offer Contract and Terms and Conditions (reference section 5.9).

Specific Terms and Conditions of the Standing Offer

STANDING OFFER NO.

This Standing Offer is between **<insert company full name, full address>** (“Service Provider”) and Canada’s International Development Research Centre, 150 Kent Street, PO Box 8500, Ottawa, ON, K1G 3H9 (“IDRC” or “the Centre”).

The parties agree as follows:

Terms of Reference and Schedule

1.1 Summary

1.2 Scope

Detail the service requirements here...

1.3 Schedule

The period for making Call-Ups against the Standing Offer shall be for

1.4 Standing Offer Resources

The following tables indicate the main contacts for this Standing Offer.

1.4.1 IDRC will be represented by:

Role	Contact Information
Project Authority - for all technical and substantive matters such as terms of reference and schedule, and pre-approval of travel expenses	Name: <Mr. or Ms. insert> Title: <insert> Tel: 613.696.<insert> E-mail: <insert>@idrc.ca
Contracting Authority - for the overall authority to contract with IDRC and signing of all contractual documents, and for any contractual matters including terms and conditions, general inquiries, issue escalation, etc.	Name: <Mr. or Ms. insert> Title: <insert> Tel: 613.696.<insert> E-mail: <insert>@idrc.ca

1.4.2 The Service Provider will be represented by:

Role	Contact Information
e.g. Account Representative - for the main point of contact for managing the Services to be provided	Name: <Mr. or Ms. insert> Title: <insert> Tel: 613.696.<insert> E-mail: <insert>@idrc.ca

<p>e.g. Lead Consultant -for overseeing the organization of language training activities</p>	<p>Name: <Mr. or Ms. insert> Title: <insert> Tel: 613.696.<insert> E-mail: <insert>@idrc.ca</p>
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It is understood that the Service Provider will assign performance of all work under this Standing Offer **to the individuals noted in the table above**. Written authorization from IDRC's **Project Authority** must be obtained in advance for any substitution of personnel. The Service Provider must ensure that its employees, subcontractors and assignees alike are subject to the terms and conditions of this Standing Offer, which shall take precedence over any other terms and conditions that may exist between the Service Provider and those persons.

1.5 Service Location

For the purposes of this Standing Offer, IDRC is located at: IDRC, 150 Kent Street, Constitution Square, Tower III, Ottawa, ON, K1P 0B2.

1.6 Service Engagement Process / Call-Up Procedure

Each *approved* requirement will have its own unique Call-Up # that must be referenced on the Service Provider's invoice *for that specific* approved requirement. Reference section 4 for more invoice details.

The Service Provider shall promptly acknowledge the Call-Up by responding electronically to the IDRC email that contains the Call-Up. Acceptance of this Call-Up, delivery of Services, or any part thereof, constitutes an acceptance of the Call-Up and its terms and conditions. Accordingly, the Service Provider shall provide the Services pursuant to the requirements set out in the Call-Up and within the time lines set out in the Call-Up.

1.7 Change Management

Any changes to the Services will require written agreement from both parties. IDRC's Contracting Authority may issue Amendments to the Standing Offer to reflect such changes.

Fees

In consideration of these Services, IDRC will pay the Service Provider as per the table below where firm all-inclusive rates are in Canadian Dollars (CAD):

Travel and Travel Expenses

Any travel requirements and associated expenses resulting from Call-Ups against this Standing Offer will be of an exceptional nature and must receive prior approval, in writing, by the Project Authority.

INVOICES

4.1 Invoice Schedule

The Service Provider shall submit its invoices for a **Call-Up** against the Standing Offer **after completion of each Deliverable specified in the Call-Up**.

IDRC's year end is March 31, so all Services rendered up to March 31 must be invoiced to IDRC, where IDRC must have in hand all such invoices before April 4.

4.2 Invoice Submission Instructions - Call-Up

Each *approved* Service Request will have its own unique Call-Up # that must be referenced on the Service Provider's invoice *for that specific* approved Service Request.

4.3 Invoice Submission Instructions

Invoices and any required backup documentation for a **Call-Up** against the Standing Offer must be sent electronically to: invoices-factures@idrc.ca

Invoices must be set out as follows:

- IDRC's **Call-Up** against the Standing Offer number
- Invoice number
- Invoice Date
- Fees - detailed description, daily rate and number of days or unit rate and number of units or fixed price
- Travel Expenses, if applicable – detailed description, quantity, and price (and include any required back up documents with invoice) as stipulated in the **Call-Up** against the Standing Offer
- Taxes - Canadian GST (Goods and Services Tax) or HST (Harmonized Sales Tax), as applicable; Service Providers not registered for Canadian GST purposes must itemize the taxes they paid and are charging back to IDRC
- Canadian GST/HST registration number, if applicable
- Currency

PAYMENTS

5.1 Payment Inquiries

Payment inquiries should be sent electronically to: ap-cc@idrc.ca

5.2 Payment Method

All payments related to this Standing Offer will be made based on information provided by the Service Provider in the **Supplier, Tax and Bank Information form**, which will form part of the Standing Offer and should be supplied from time to time to IDRC for updates to the information.

5.3 Advance Payments

IDRC will make no advance on fees.

5.4 Conditions Precedent for Payment

The following sets out the conditions precedent that the Service Provider must comply with to ensure payment for Services and Deliverables pursuant to this Standing Offer:

- a) Completion and delivery of the information requested in the **Supplier, Tax and Bank Information form**.
- b) Satisfactory performance of Services and satisfactory completion of Deliverables.
- c) Proper completion of invoice(s) as set out in the **Invoice section** above.

IDRC will issue payment of fees, and travel expenses if applicable, according to IDRC’s standard payment period of **thirty (30) calendar days**. The **payment period is measured** from the date IDRC receives the duly completed Supplier, Tax and Bank Information form, or the date IDRC receives an acceptable invoice, or the date the Services and Deliverables are performed and delivered in acceptable condition as required in the Standing Offer, whichever is latest. If the content of the invoice or the requisite form is incomplete, if the Services have not been performed in accordance with this Standing Offer, or the Deliverables are not accepted by IDRC, the Service Provider will be notified and the payment period will be deferred until all deficiencies have been rectified to IDRC’s satisfaction.

IDRC will reimburse the Service Provider for applicable commodity taxes, net of input tax credits that have claimed directly from Canada Revenue Agency or the Service Provider’s country commodity tax offices.

IDRC will not pay more than one (1) day of fees per 24-hour period. IDRC will not pay any fee nor any travel expenses incurred after the Termination Date of the Standing Offer.

Following the Termination Date, and payment of the final invoices, all taxes due and owing in relation to the provision of Services pursuant to this Standing Offer are deemed to have been paid by IDRC. The Service Provider will be liable for any tax claims, debts, actions or demands in relation to the Services provided pursuant to this Standing Offer (hereinafter referred to as “Tax Claims”) and the Service Provider shall indemnify and hold IDRC harmless against said Tax Claims.

Special Standing Offer Conditions

Standing Offer Documents

The Specific Terms and Conditions of the Standing Offer, Attachment **A**- General Terms and Conditions of the Standing Offer, and the engagement Project Charters constitute the entire Standing Offer between the parties.

The Standing Offer documents are complementary and what is called for in any one shall be binding as if called for by all. The Standing Offer documents shall be interpreted as a whole and the intent of the whole rather than the interpretation of any particular part shall govern. In the event of a conflict between them, the Standing Offer documents shall have precedence among themselves in the order as listed above.

Standing Offer Acceptance and Signatures

By signing this Standing Offer, each party accepts the contents of the Standing Offer.

SERVICE PROVIDER

By: _____
Signed

Printed Name

Title

Date

IDRC

By: _____
Signed

Printed Name

Title

Date

General Terms and Conditions of the Standing Offer

A1. DEFINITIONS

For the purposes of this Standing Offer:

“Commencement Date” shall mean the date on which the Services are to commence.

“Confidential Information” shall mean any and all technical and non-technical information including patent, copyright, trade secret, and proprietary information, techniques, sketches, drawings, models, inventions, know-how, processes, apparatus, equipment, algorithms, software programs, software source documents, source codes, and formulae related to the current, future, and proposed products and services of IDRC, and includes, without limitation, IDRC’s information concerning research, experimental work, development, design details and specifications, engineering, financial information, procurement requirements, purchasing, manufacturing, and marketing plans and information.

“Consultant” shall mean either the individual, institution, corporation or partnership retained pursuant to this Standing Offer, and its employees, directors, officers, partners, subcontractors and agents, as applicable, and any other representative for whom the Consultant is responsible at law.

“Standing Offer” shall mean the **Specific Terms and Conditions of the Standing Offer, the engagement Project Charters and these General Terms and Conditions of the Standing Offer**, including any and all **attachments** incorporated therein by reference. In the event of a conflict between the Specific Terms and Conditions versus the attachments, the Specific Terms and Conditions shall prevail.

“Day” means seven and a half hours (7.5) hours, unless otherwise specified in the Standing Offer, and exclusive of meal breaks, with no provision for annual leave, statutory holidays and sick leave.

“Deliverables” means the items to be written, developed or prepared by the Consultant pursuant to this Standing Offer, including, without limitation, all works of authorship, reports, recordings, information, documents, materials, or software, whether in hard copy or electronic form.

“Derivatives” shall mean: 1. any translation, abridgement, revision, or other form in which an existing work may be recast, transformed, or adapted; 2. for patentable or patented material, any improvement thereon; and, 3. for material which is protected by trade secret, any new material derived from such existing trade secret material, including new material which may be protected by copyright, patent, and/or trade secret.

“IDRC” or *“the Centre”* means the International Development Research Centre.

“Services” mean the services to be provided by the Consultant in accordance with the Standing Offer, including the Deliverables as set out in the Standing Offer.

“*Termination Date*” shall mean the earlier of (a) the date on which all Services and Deliverables have been performed and delivered; (b) the end date as specified in the Standing Offer; and (c) the date on which the Standing Offer terminates by operation of the Termination provisions contained in this Standing Offer.

A2. TIME OF ESSENCE

Time shall be of the essence of every provision of this Standing Offer.

A3. ENTIRE AGREEMENT

This Standing Offer supersedes all previous Standing Offers, contracts and correspondence, oral or written, between IDRC and the Consultant, pertaining to the subject matter of this Standing Offer, and represents the whole and entire understanding between the parties. No modification, variation or amendment of it shall be binding upon the parties unless it is in writing and signed by both parties.

A4. NON-EXCLUSIVITY

This Standing Offer shall not grant the Consultant exclusivity of supply. IDRC may perform services or develop items similar or identical to the Services or Deliverables, or obtain them from any third party.

A5. WARRANTY

The Consultant covenants that it will provide its Services pursuant to this Standing Offer in a diligent and workmanlike manner, with regard to the best interests of IDRC, and warrants that its personnel possess the skill and experience necessary to the satisfactory performance of the Services.

A6. TAXES

IDRC is subject to applicable commodity and other tax legislation and regulations in Canada and is generally not exempt from paying HST/GST on goods and services it procures, unless otherwise specified in the Standing Offer. Additionally, IDRC is subject to applicable tax legislation and regulations in force in the countries where its regional offices are located.

IDRC will **withhold** and remit to the Canada Revenue Agency (CRA), **15% of fees and non-exempt travel expenses of non-Canadian resident** Consultants performing work in Canada unless the Consultant provides to IDRC a Contract-specific waiver from the CRA. Such funds can be reclaimed by the Consultant from the CRA or from their own governments, as the case may be. Non-Canadian resident Consultants that are travelling to Canada to perform work can contact the CRA to obtain additional information about the current regulations and waivers. The main CRA website can be found at <http://www.cra-arc.gc.ca>.

A7. INVOICES

Invoice requirements are noted in the **Invoices section** of the **Specific Terms and Conditions of the Standing Offer. (Section 4)**

A8. PAYMENTS

Conditions precedent for payment are noted in the **Payments section** of the **Specific Terms and Conditions of the Standing Offer. (Section 5)**

A9. TERMINATION

Termination for Cause: In addition to or in lieu of any other remedies that IDRC has in law or in equity, IDRC may terminate this Standing Offer immediately without notice in the event:

- a) The Consultant breaches any material term of this Standing Offer, and fails to remedy such breach within thirty (30) calendar days of receiving notice to do so by IDRC.
- b) IDRC, in its sole discretion, determines that the Consultant made a misrepresentation during the process of selection.
- c) The Consultant:
 - i. ceases to carry on business,
 - ii. commits an act of bankruptcy within the meaning of the Bankruptcy and Insolvency Act (*Bankruptcy and Insolvency Act, R.S., 1985, c. B-3*) or is deemed insolvent within the meaning of the Winding-up and Restructuring Act (*Winding-up and Restructuring Act, R.S., 1985, c. W-11*) or makes an assignment, against whom a receiving order has been made under the applicable bankruptcy legislation or in respect of whom a receiver, monitor, receiver-manager or the like is appointed, or
 - iii. becomes insolvent or makes an application to a court for relief under the Companies' Creditors Arrangement Act, the Bankruptcy and Insolvency Act or the Winding Up and Restructuring Act (*Companies' Creditors Arrangement Act, R.S., c. C-25*) or comparable local legislation.

Termination without Cause: IDRC may at any time by notice in writing suspend the work of the Consultant or any part thereof. This Standing Offer may be terminated in its entirety or in part by IDRC upon written notice. On such termination or suspension, the Consultant shall have no claim for damages, compensation, or loss of profit against IDRC except payment for Services performed and Deliverables submitted up to the date of notice of such suspension or termination, or completed thereafter in accordance with the notice.

A10. INSURANCE

The Consultant is responsible for taking out at its own expense any insurance deemed necessary while executing this Standing Offer.

If the Consultant will be working on-site at IDRC, the Consultant shall maintain during the term of this Standing Offer, Commercial General Liability insurance in the amount of not less than CAD 5,000,000.00 inclusive per occurrence, with IDRC named as "additional insured", unless otherwise specified in the Standing Offer.

Upon the request of IDRC, the Consultant shall provide the **insurer's certificate**.

A11. USE OF IDRC PROPERTY

Access to Information Systems and Electronic Communication Networks: During the course of this Standing Offer, the Consultant may be provided with access to IDRC information systems and electronic communication networks. The Consultant, on behalf of its/his/her employees, subcontractors and representatives, agrees to abide by IDRC policies concerning use of such information systems and networks. IDRC will provide the Consultant with any such policies upon commencement of Services pursuant to this Standing Offer, or as such policies are put into effect, and the Consultant will make such policies known to its personnel, and will take such steps as are necessary to ensure compliance with such policies.

Access to IDRC Premises: The parties agree that reasonable access to IDRC's premises by Consultant's authorized personnel and which is necessary for the performance of the Services hereunder, in accordance with the terms of this

Standing Offer, shall be permitted during normal business hours of IDRC. The Consultant agrees to observe all IDRC security requirements and measures in effect at IDRC's premises to which access is granted by this Standing Offer.

A12. SUB-CONTRACTORS, SUCCESSORS AND ASSIGNEES

The Consultant is prohibited from entering into any sub-contract, designating any successor or assigning any rights under this Standing Offer without the express written consent of IDRC.

A13. RELATIONSHIP WITH IDRC

Nothing in this Standing Offer shall be deemed in any way or for any purpose to constitute the parties hereto partners in the conduct of any business or otherwise. The Consultant shall have no authority to assume or create any obligation whatsoever, expressed or implied, in the name of IDRC, or to bind IDRC in any manner whatsoever.

The Consultant acknowledges and agrees that, in carrying out this Standing Offer, the Consultant is acting as an independent contractor and not as an employee of IDRC. The Consultant shall be responsible for all matters related to it or its employees including but not limited to deducting or remitting income tax, Canada Pension Plan contributions, Employer Insurance contributions or any other similar deductions required to be made by law for employees. The Consultant agrees to indemnify IDRC in respect of any such remittances which may be subsequently required by the relevant authorities, together with any related interest or penalties which IDRC may be required to pay.

A14. CONFIDENTIALITY OF INFORMATION

Non-Disclosure and Non-Use of Confidential Information: The Consultant agrees that it will not, without authority, make use of, disseminate or in any way disclose any Confidential Information to any person, firm or business.

The Consultant shall take all reasonable precautions at all times (and in any event, efforts that are no less than those used to protect its own confidential information) to protect Confidential Information from disclosure, unauthorized use, dissemination or publication, except as expressly authorized by this Standing Offer.

The Consultant agrees that it, he, or she shall disclose Confidential Information only to those of its, his, or her employees or subcontractors who need to know such information and certifies that such employees or subcontractors have previously agreed, either as a condition to employment or service or in order to obtain the Confidential Information, to be bound by terms and conditions substantially similar to those of this Standing Offer.

The Consultant will immediately give notice to IDRC of any unauthorized use or disclosure of the Confidential Information. The Consultant agrees to indemnify IDRC for all damages, costs, claims, actions and expenses (including court costs and reasonable legal fees) incurred by IDRC as a result of the Consultant's failure to comply with its obligations under this section. The Consultant further agrees to defend and participate in the defense of any claim or suit alleging that IDRC has a liability with regard to any unauthorized disclosure, provision or making available of any Confidential Information the Consultant may have acquired from a third party.

Exclusions from Nondisclosure and Non-use Obligations: The Consultant's obligations under the preceding subsection with respect to any portion of the Confidential Information shall terminate when the Consultant can document that:

- a) it was in the public domain at or subsequent to the time it was communicated to the Consultant by IDRC through no fault of the Consultant;
- b) it was rightfully in the Consultant's possession free of any obligation of confidence at or subsequent to the time it was communicated to Consultant by IDRC; or

- c) it was developed by the Consultant, its employees or agents independently of and without reference to any information communicated to the Consultant by IDRC.

A disclosure of Confidential Information (1) in response to a valid order by a court or other governmental body, (2) otherwise required by law, or (3) necessary to establish the rights of either party under this Standing Offer, shall not be considered to be a breach of this Standing Offer or a waiver of confidentiality for other purposes; provided, however, that the Consultant shall provide prompt written notice thereof to enable IDRC to seek a protective order or otherwise prevent such disclosure.

Ownership of Confidential Information and Other Materials: All Confidential Information and any Derivatives thereof, whether created by IDRC or the Consultant, remain the property of IDRC and no license or other rights to Confidential Information is granted or hereby implied.

The Consultant shall, on request, promptly return to IDRC all of its proprietary materials together with any copies thereof.

This section shall survive the termination of this Standing Offer.

A15. ASSIGNMENT OF COPYRIGHT AND WAIVER OF MORAL RIGHTS

In consideration of the fees paid, the Consultant, its employees, subcontractors, successors and assignees expressly agree to assign to IDRC any copyright arising from the Deliverables. The Consultant hereby agrees to waive in favour of IDRC any moral rights in the Deliverables. The Consultant shall secure any additional waivers of moral rights in the works in favour of IDRC, from personnel and subcontractors, as appropriate.

Furthermore, the Consultant may not use, reproduce or otherwise disseminate or authorize others to use, reproduce or disseminate such Deliverables without the prior written consent of IDRC.

A16. PATENT, TRADE MARK, TRADE SECRET AND COPYRIGHT INFRINGEMENT

The Consultant covenants that no Services or Deliverables to be provided to IDRC under this Standing Offer will infringe upon or violate the rights of any third parties, including such parties' intellectual property rights. Without limiting the generality of the foregoing, the Consultant represents and warrants that no Services or Deliverables provided pursuant to this Standing Offer will infringe any existing patent, trade mark, trade secret or copyright registered or recognized in Canada or elsewhere, with respect to or in connection with the intended use of the Services or Deliverables by IDRC.

The Consultant agrees to indemnify and hold IDRC harmless from and against any and all damages, costs, and expenses (including court costs and reasonable legal fees) incurred by IDRC as a result of the infringement or alleged infringement of any third party intellectual property rights, and further agrees to defend and participate in the defense of any claim or suit alleging that IDRC has a liability in this regard.

This section will survive termination of the Standing Offer.

A17. CONFLICT OF INTEREST

The Consultant must avoid participating in activities or being in situations that place it, him, or her, in a real, potential or apparent conflict of interest that has the potential of influencing the Services and Deliverables being contemplated by this Standing Offer.

The Consultant must not accept, directly or indirectly, for themselves or on behalf of any person or organization with whom they are in a close social, family or economic relationship, any gift, hospitality, or other benefit from any person, group, or organization having dealings with IDRC where such gift, hospitality, or other benefit could reasonably foreseeably influence the Consultant in the exercise of its, his or her official duties and responsibilities pursuant to this Standing Offer.

A18. COMPLIANCE WITH LAWS

In performing services under this Standing Offer, the Consultant shall be responsible for complying with all legislation of the country (countries) in which it, he, or she must work (including but not limited to laws pertaining to immigration, taxation, customs, employment and foreign exchange control).

It is the individual's responsibility to comply with the travel visa regulations of any country visited or in transit.

The overhead (included in fees) and allowances paid under this Standing Offer include provision for complying with national legislation of the countries the Consultant may visit (including Canada). IDRC will not entertain any claim for work visas, work permits, etc., or any other costs relating to compliance with the national legislation of any country in the world.

A19. GOVERNING LAW

This Standing Offer shall be governed and construed in accordance with the laws of the Province of Ontario, Canada. Where a dispute cannot be resolved by mutual agreement, the parties agree that any legal action or claim must be brought before the courts of the Province of Ontario, Canada, which will have exclusive jurisdiction over all such actions and claims.

A20. SEVERABILITY

The provisions of this Standing Offer are severable, and the invalidity or ineffectiveness of any part shall not affect or impair the validity and effectiveness of remaining parts or provisions of this Standing Offer.

A21. WAIVER

Failure by a party to enforce any right or to exercise any election provided for in this Standing Offer shall not be considered a waiver of such right or election. The exercise of any right or election of this Standing Offer shall not preclude or prejudice a party from exercising that or any other right or election in future.

A22. FORCE MAJEURE

Neither party shall be in default by reason of its delay or failure to perform its obligations by reason of strikes, lockout or other labour disputes (whether or not involving the party's employees), floods, riots, fires, acts of war or terrorism, explosions, travel advisories or any other cause beyond the party's reasonable control. Each party will use its best efforts to anticipate such delays and failures, and to devise means to eliminate or minimize them.

A23. NOTICES

Any notices, requests, or demands or other communication relating to this Standing Offer shall be in writing and may be given by: 1. hand delivery, 2. commercial courier, 3. facsimile, 4. registered mail, postage prepaid, or, 5. electronic mail.

Any notice so sent shall be deemed received as follows: 1. if hand delivered, on delivery, 2. if by commercial courier, on delivery, 3. if by registered mail, three (3) business days after so mailing, or, 4. if by facsimile or electronic e-mail, on the date sent. The initial address and facsimile number for notice are set out in this Standing Offer and may be changed by notice hereunder.

A24. REVIEW AND AUDIT

The Consultant agrees, if IDRC so requests at any time up to two (2) years following the Termination Date to:

- a) submit a complete financial accounting of expenses, supported by original (or certified copies of) invoices, timesheets or other documents verifying the transactions (excluding any receipts which have been submitted at the time of invoicing as deemed necessary according to the terms of the Standing Offer);
- b) give officers or representatives of IDRC reasonable access to all financial records relating to the Services and Deliverables to permit IDRC to audit the use of its funds. This shall include books of account, banking records and, in the case of individuals, credit card statements.

This section will survive termination of the Standing Offer.

A25. LANGUAGE

The parties have requested that this Standing Offer and all notices or other communications relating thereto be drawn up in English. Les parties ont exigé que ce contrat ainsi que tous les avis et toutes autres communications qui lui sont relatifs soient rédigés en Anglais.

ANNEX B – Mandatory Requirements Checklist

INSTRUCTIONS:

As stated in **Section 3.2.1 Mandatory Requirements**, to qualify as an eligible Proponent, you must meet all the following requirements.

As stated in **Section 4.5.2 Responses to the Statement of Work**, the Proponent **must provide detailed information relative to each requirement**.

All references to bilingual refer to English and French.

A MS Word version is available upon request to the RFSO Authority named on page 1

Mandatory Requirements		Compliant (yes or no)	Response
M1.	A minimum of five (5) years demonstrated sustained capacity and experience in providing internal audit, consulting and advisory services within the meaning of IDRC's Internal Audit Charter to Canadian Federal Institutions or Canadian Crown Corporations.		
M2.	Demonstrated ability to provide core audit teams that function verbally and in writing in both official languages. At a minimum at least one member of each proposed audit team must be able to function in both official languages.		
M3.	Confirm resource availability in Ottawa who work directly for Proponent organization (sub-contractors will not be accepted).		
M4.	Provide curriculum vitae (maximum of two (2) pages) for principal interlocutor (and their alternate) along with proposed core team *** that meet the following requirements: Partner/Managing Director (Principal Interlocutor) - 9+ years of relevant* experience and professional qualifications (namely CPA or CIA). Project Manager / Leader - 7+ years of relevant* experience and designated professional**. Senior Auditor - 4+ years of relevant* experience and designated professional**. Auditor - 2+ years of relevant* experience and working towards		

	<p>professional designation**.</p> <p><i>* Relevant internal audit, advisory or consulting experience should be aligned with the subject areas in s.2.4.1</i></p> <p><i>** Professional Designation includes: CPA, CIA, CGAP, CISA or other relevant designation</i></p> <p><i>***There is an understanding that titles within your firm might be different than the resource categories identified here.</i></p>		
<p>M5.</p>	<p>Proponents must clearly state hourly rates for the following resource categories (as described in s.2.4.2):</p> <ul style="list-style-type: none"> • Partner/Managing Director (Principal Interlocutor) • Project Manager / Leader • Senior Auditor • Auditor • Subject Matter Expert <p>Proponents should also state and explain any additional fees, not related to resource categories.</p>		
<p>M6.</p>	<p>Client references must be provided for previous work performed within the past two (2) years from the RFSO closing date which is similar to the scope of work described in section 2.4:</p> <ul style="list-style-type: none"> • Two references for the Partner/Managing Director and principal and alternate interlocutors. • Two references for the Project Manager(s)/Leader(s). • One reference for all other proposed resources. <p>This shall include: company name, client contact name, contact title, contact telephone number, email address, services period, and brief description of services provided.</p> <p>IDRC will contact references for lead Proponents only.</p>		
<p>M7.</p>	<p>Provide two (2) resource scenarios providing the internal audit service requirements for each of the following engagements:</p> <ul style="list-style-type: none"> • ESG Audit; • Information Technology General Controls (ITGC) Audit; • Cybersecurity Audit; and, • Procurement Audit. <p>Proposed engagements are presented to you for bidding purposes only and may be subject to change following the selection process.</p> <p>Resource scenarios must include the following information by audit phase (planning, fieldwork and reporting):</p> <ul style="list-style-type: none"> • Estimated hours for each resource • Key responsibilities and deliverables for each resource • All assumptions must be stated 		

M8.	Proponent's representatives must possess current Government of Canada security clearance at the Reliability level, at a minimum.		
M9.	Proponent must declare any real, apparent or potential conflicts of interest/conflicts of duties in providing internal audit services at IDRC.		

ANNEX C – Rated Requirements Checklist

INSTRUCTIONS:

As stated in **Section 3.2.2 Rated Requirements**, the following requirements will be evaluated according to the degree to which they meet or exceed IDRC's requirements.

As stated in **Section 4.3 Response to the Statement of Work**, the Proponent **must provide detailed information relative to each Rated Requirement**. Indicate in the table, where in the Proponent's Proposal the response to the Rated Requirement can be found:

Example:

#	Rated Requirements	Response
	RESOURCES	
R1.	Demonstrate knowledge and understanding of IDRC.	See page 18, Annex B, section 1.1

All references to bilingual refer to English and French.

All fee implications related to the responses must be identified in the financial proposal. In order to obtain technical points for their bid submission, Proponents must respond to the corresponding rated requirement by providing a description explaining, demonstrating, substantiating, or justifying their capability or approach to meet the requirement. Proponents' responses should be relevant, thorough, clear, and concise.

In addition to any other obligations contained in the resulting Standing Offer, the Proponent has been awarded technical points and will be contractually obligated to provide all services described in any of its responses to this Annex, in accordance with and at the prices contained in the Proponent's response to Annex B and its Financial Proposal. Each rated technical criterion should be addressed separately.

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	Rated Requirement	Response
R1	<p>Maximum Points: 15</p> <p>Demonstration of Proponent's knowledge and understanding of IDRC as a Crown Corporation and its governance and accountability structure; and apply that knowledge to describe how internal audit can provide value to IDRC and contribute to the achievement of the Strategy 2030 through a range of internal audit services.</p> <p>Points will be awarded in the following way:</p> <p>0% = No information provided</p> <p>25% = Information provided demonstrates a minimal understanding of the requirement and value proposition has significant weaknesses</p> <p>50% = Information provided somewhat demonstrates a good understanding and value proposition has little to no weaknesses</p>	

	<p>75% = Information provided demonstrates a good understanding and value proposition has no weaknesses</p> <p>100% = Information provided demonstrates an in depth and accurate understanding of the requirements and value proposition is clear, achievable and appropriate</p>	
R2	<p>Maximum Points: 15</p> <p>Proposed approach and methodology for providing a range of internal audit services appropriate for IDRC given its mandate and size. The Proponent should include examples of the following templates: risk assessments, working papers, engagement report and status reports on engagement progress.</p> <p>The Proponent should also include current internal audit trends and best practices appropriate for IDRC and demonstrate the Proponent's approach to staying up to date in these areas.</p> <p>Points will be awarded in the following way:</p> <p>0% = No information provided</p> <p>25% = Weak approach and methodology based loosely on recognized standards</p> <p>50% = Somewhat good approach and methodology based on recognized standards</p> <p>75% = Good approach and methodology based on recognized standards</p> <p>100% = Approach and methodology are clear, easily applied, appropriate for IDRC and are in line with applicable and recognized standards and guidelines</p>	
R3	<p>Maximum Points: 15</p> <p>Experience and capacity of the firm to undertake the full range of IDRC's program of Internal Audit work. Assessment will be based on:</p> <ul style="list-style-type: none"> • Five (5) project summaries each demonstrating relevant* internal audits conducted by the Proponent within the last three (3) years. • Corporate business model of Proponent's Ottawa office including: number of employees by resource level (see definitions of resource levels in section 2.4.2) and subject area (see definitions of subject areas in section 2.4.1). • A company or firm profile demonstrating the capacity to provide prospectively for the replacement of team members and senior level staff continuity over at least a three (3) year period. • Capacity of the firm to provide resources**, corresponding to the various levels described in section 2.4.2, in IDRC's Regional Office cities (New Delhi, India; Nairobi, Kenya; Montevideo, Uruguay; 	

	<p>Amman, Jordan; and Dakar, Senegal) to provide internal audit services.</p> <ul style="list-style-type: none"> • Capacity of the firm to provide subject matter expert resources (see definitions of resource levels in section 2.4.2) in a broad set of areas relevant* to IDRC.** <p>* Relevant is defined as having experience in providing internal audit services (as described in section 2.4.1) to Crown Corporations, international organizations, or NGOs with an international presence in Canada, India, Kenya, Senegal, Jordan and Uruguay in a subject area, related to those described in section 2.4.1.</p> <p>** Resources may include alternative or supplementary staff resources available in subsidiary offices or centres of excellence in Canada and in countries or regions where IDRC has regional offices and method of contracting with these offices. Proponents should note that if resources are requested to provide Services in regional office locations, travel will not be reimbursed except in exceptional circumstances approved by the Project Authority.</p> <p>Points will be awarded in the following way: 0% = No information provided 25% = Experience and capacity are not clearly demonstrated or not considered to be relevant to IDRC 50% = Experience and capacity are somewhat clearly described and relevant 75% = Experience and capacity are clearly described and relevant 100% = Experience and capacity are clearly described, extremely relevant and viable</p>	
<p>R4</p>	<p>Maximum Points: 15</p> <p>Capability, including quality and level of expertise, of proposed core team resources to undertake IDRC's Internal Audit plan including linguistic profile, relevant* experience and professional qualifications and designations of individuals proposed, as demonstrated in the curriculum vitae provide in Annex B, M4. **</p> <p>* Relevant is defined as having experience in providing internal audit services (as described in section 2.4.1), to Crown Corporations, international organizations, or NGO's with an international presence in Canada, India, Kenya, Senegal, Jordan and Uruguay</p> <p>**Client reference feedback provided in Annex B M7 will be used in awarding points under this requirement.</p>	

	<p>Points will be awarded in the following way: 0% = No information provided 25% = Capability, experience and qualifications of proposed individuals are not clear or relevant 50% = Capability, experience and qualifications of proposed individuals are somewhat clear and relevant 75% = Capability, experience and qualifications of proposed individuals are clear and relevant 100% = Capability, experience and qualifications of proposed individuals are clearly described, extremely relevant and exceed the Mandatory Requirements</p>	
R5	<p>Maximum Points: 10 Proposed approach and description of responsibilities for key roles related to project management in the following areas:</p> <ul style="list-style-type: none"> • Performance management, including managing the budget and level of effort for agreed upon deliverables • Client relationship management and satisfaction • Quality assurance • Communication • Knowledge sharing, including the ability to knowledge transfer amongst resources assigned to IDRC, from one engagement to the next and the transition to new team members; and, the ability to share knowledge from engagements with the IDRC Internal Audit function • Adjusting to changing timelines, as is sometimes required and would be communicated by the Project Authority <p>Points will be awarded based on feasibility and alignment to best practices in the following way: 0% = No information provided 25% = Response is not feasible and not aligned to recognized standards 50% = Response is somewhat clear, feasible and aligned to recognized standards 75% = Response is clear feasible and aligned to recognized standards 100% = Response is very clear, easily implemented, effective and aligned to best practices.</p>	
R6	<p>Maximum Points: 10 Appropriateness and best value of resource scenarios (see Annex B, M7) to meet IDRC needs and help the Internal Audit function complete its schedule of audits on time and on budget.</p>	

	<p>Points will be awarded in the following way:</p> <p>0% = No information provided</p> <p>25% = Response is not practical, successful completion of engagements is doubtful and value would not be provided to IA and IDRC</p> <p>50% = Response is somewhat practical, engagements would probably be completed, little or no value would be provided to IA and IDRC</p> <p>75% = Response is practical, engagements would be successful and value would be provided to IA and IDRC</p> <p>100% = Response is clear and practical, engagements would be completed successfully and value to IA and IDRC is easily demonstrated</p>	
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ANNEX D – 2022-2023 Internal Audit Plan

Provided as separate document.

ANNEX E – Internal Audit Charter

Link to the Internal Audit Charter (English): [Internal Audit Charter \(idrc.ca\)](https://www.idrc.ca/en/our-work/publications-and-reports/2022-2023-internal-audit-plan)

Link to the Internal Audit Charter (French): [Charte d'audit interne](https://www.idrc.ca/fr/our-work/publications-and-reports/2022-2023-internal-audit-plan)