



**RETURN BIDS TO:  
RETOURNER LES SOUMISSIONS À:**

Office of the Auditor General of Canada  
Bureau du vérificateur général du Canada  
E-mail: [suppliers@oag-bvg.gc.ca](mailto:suppliers@oag-bvg.gc.ca)

**REVISION TO A REQUEST FOR SUPPLY  
ARRANGEMENT/  
RÉVISION À UNE DEMANDE POUR UN  
ARRANGEMENT EN MATIÈRE  
D'APPROVISIONNEMENT**

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

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

<b>Title/Titre:</b> Audit and Related Services (ARS) / Services d'audit et services associés (ASA)	
<b>Solicitation No / N° de l'invitation :</b> 369	<b>Date</b> 2022-11-14
	<b>Amendment No. – No modif.</b> 003
<b>Date of the Original Request for Supply Arrangement</b> 22-10-28 <b>Date de Demande pour un arrangement en matière d'app. originale</b>	
<b>Address Enquiries to / Adresser toutes questions à</b> Cooper, Beth – <a href="mailto:suppliers@oag-bvg.gc.ca">suppliers@oag-bvg.gc.ca</a>	
<b>Telephone No. / N° de téléphone</b> 613-952-0213 (5215)	
<b>Destination of Goods, Services and Construction / Destination des biens, services et construction</b>  Specified Herein Précisé dans les présentes	
<b>Security / Sécurité</b> This request for a Supply Arrangement does not contain a security requirement. / Cette Demande pour un arrangement ne contient pas d'exigence de sécurité.	
<b>Instructions:</b> See Herein <b>Instructions:</b> Voir aux présentes	
<b>Vendor Name and Address / Raison sociale et adresse du fournisseur</b>          <b>Telephone No. / N° de telephone:</b>	
<b>Name and title of person authorized to sign on behalf of vendor (type or print) / Nom et titre de la personne autorisée à signer au nom du fournisseur (caractère d'imprimerie)</b>  Name/Nom _____ Title/Titre _____  Signature _____ Date _____	

<p><b>Solicitation Closes / L'invitation prend fin</b></p> <p>At – à :</p> <p><b>14:00 Eastern Standard Time / 14h00 Heure Normale de l'Est</b></p> <p>On - le :</p> <p><b>9 December 2022 / 9 décembre 2022</b></p>
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**This solicitation amendment is raised to provide answers to Supplier questions in relation to this solicitation, and to modify the articles as described in 2. Amendments, below.**

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## **1. Questions and Answers**

**Question 1: a.** “I wanted to check whether we should be providing a new response for the relevant streams, even though we have qualified as a supplier in years past?”

**b.** “Why was the RFSA not sent to our contracting team directly as has been done in the past?”

**Answer 1: a.** The Request for Supply Arrangement (RFSA) #396 posted by the Office of the Audit General of Canada (OAG) on CanadaBuys on 28 October 2022 is a new method of supply for the provision of Audit and Related Services. This new RFSA will replace the previous method of supply, the Standing Offer Agreements (SOA) resulting from the Request for Standing Offer solicitations 256 (Audit and Related Services) and 264 (Special Examination and Related Services), whose terms will be expiring on 31 December 2022.

All Suppliers seeking to qualify to provide the audit and related services described in RFSA #369, whether new Suppliers or previous Standing Offer holders, must submit an arrangement for each stream or sub-stream for which they are requesting qualification.

**b.** The RFSA is a new solicitation to establish a pre-qualified pool of Suppliers to provide audit and related services to the OAG. The solicitation is subject to trade agreements requiring open tendering, where a Notice of Proposed Procurement is published on the Government Electronic Tendering Service (CanadaBuys) and any supplier may submit a bid.

**Question 2:** “re: Solicitation Closing Date - Given the quick turnaround for this solicitation, and the level of detail required, will the Crown kindly grant and extension of the closing date by two weeks to December 9, 2022?”

**Answer 2:** Amendment 1 posted 10 November 2022 on CanadaBuys modified the RFSA closing date from 25 November 2022 to 9 December 2022.

**Question 3:** “re: Submission documents - Can the Crown please clarify if it requires sub-streams to each be submitted as separate proposals? For example, if Bidders are pursuing Sub-Streams 3A, 3B, and 3C, can these be submitted in a single proposal?”

**Answer 3:** A separate arrangement must be submitted, in a separate email and with each section (Section 1 – Technical arrangement and Section 2 – Certifications) separately attached, for each stream or sub-stream for which a Supplier is requesting qualification.

**Question 4:** “re: Mandatory Criteria - The Mandatory Criteria for all streams references "outside client organizations". Can the Crown please: **a.** clarify the definition of "outside client organizations" and **b.** confirm that Bidders are able to use prior OAG engagements to satisfy these Mandatory Criteria?”

**Answer 4: a.** “Outside client organizations” means a client not related to the Supplier. An entity will be considered to be “related” to a Supplier if:

- 1) they are the same legal entity (i.e., the same natural person, corporation, partnership, limited liability partnership, etc.);

- 2) they are "related persons" or "affiliated persons" according to the Canada Income Tax Act;
- 3) the entities have now or in the two years before bid closing had a fiduciary relationship with one another (either as a result of an agency arrangement or any other form of fiduciary relationship); or
- 4) the entities otherwise do not deal with one another at arm's length, or each of them does not deal at arm's length with the same third party.

**b.** Yes, Suppliers may refer to prior OAG work in their responses to any mandatory technical criteria.

**Question 5:** "re: Sub-Stream 4A - On page 26-27 of the RFSA, the MT2 Criterion for Sub-Stream 4A (Insurance policy liabilities) notes that "Only actuarial services contracts demonstrating the review of an appointed actuary's work, in support of an audit, related to amounts included in the financial statements for **pension and employee future benefits liabilities**, including reviewing assumptions and methodology, will be accepted." Please confirm that the bolded section intended to reference "financial statements for **insurance contracts**"."

**Answer 5:** Yes, A.2.4.1 Sub-Stream 4A, MT2 paragraph two should read "Only actuarial services contracts demonstrating the review of an appointed actuary's work, in support of an audit, related to amounts included in the financial statements for insurance contracts, including reviewing assumptions and methodology, will be accepted."

**Question 6:** "re: Sub-Stream 4B - Similarly, on page 27 of the RFSA, the MT2 Criterion for Sub-Stream 4B (employee benefits) notes that "Only actuarial services contracts demonstrating the review of an appointed actuary's work, in support of an audit, related to amounts included in the financial statements for **insurance contracts**, including reviewing assumptions and methodology, will be accepted." Please confirm that the bolded section intended to reference "financial statements for **pension and employee future benefits liabilities**"."

**Answer 6:** Yes, A.2.4.2 Sub-Stream 4B, MT2 paragraph two should read "Only actuarial services contracts demonstrating the review of an appointed actuary's work, in support of an audit, related to amounts included in the financial statements for pension and employee future benefits liabilities, including reviewing assumptions and methodology, will be accepted."

**Question 7.** "Based on Section 3, we understand Canada requests that Suppliers submit separate arrangements for each stream/sub-stream. However, we would like to request if it would be acceptable for Suppliers interested in responding to all streams to submit one (1) bid with divided sections to differentiate each stream instead of separate bids per stream?"

**Answer 7.** See Answer 3. The OAG is satisfied with this requirement.

## 2. Amendments

Request for Supply Arrangement (RFSA) #369 - Audit and Related Services is hereby amended as follows:

- a. Attachment A, Article A.2.4.1 (Sub-Stream 4A – Audit Conclusion on Insurance policy liabilities, including but not limited to Insurance Premium/Claims' and Workers' Compensation Actuarial Valuations) is MODIFIED as follows:

**DELETE:**

“Only actuarial services contracts demonstrating the review of an appointed actuary’s work, in support of an audit, related to amounts included in the financial statements for pension and employee future benefits liabilities, including reviewing assumptions and methodology, will be accepted.”

**INSERT:**

“Only actuarial services contracts demonstrating the review of an appointed actuary’s work, in support of an audit, related to amounts included in the financial statements for insurance contracts, including reviewing assumptions and methodology, will be accepted.”

- b. Attachment A, Article A2.4.2 (Sub-Stream 4B - Audit Conclusion on Employee Benefits’, including but not limited to Pension Benefits, workmen’s compensation, post-retirement dental, health and life insurance as well as other benefits related to sick leave, actuarial valuations) is MODIFIED as follows:

**DELETE:**

“Only actuarial services contracts demonstrating the review of an appointed actuary’s work, in support of an audit, related to amounts included in the financial statements for insurance contracts, including reviewing assumptions and methodology, will be accepted.”

**INSERT:**

“Only actuarial services contracts demonstrating the review of an appointed actuary’s work, in support of an audit, related to amounts included in the financial statements for pension and employee future benefits liabilities, including reviewing assumptions and methodology, will be accepted.”

All other terms and conditions remain unchanged.