



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

**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

**BID SOLICITATION
DEMANDE DE SOUMISSIONS**

**Proposal To: Office of the Auditor General of
Canada**

The Bidder offers to provide to Canada the goods, services or both listed in the bid solicitation in accordance with the conditions set out in the bid solicitation and at the prices set out in the bid.

**Offre au : Bureau du vérificateur général du
Canada**

Le soumissionnaire offre de fournir au Canada les biens, services ou les deux énumérés dans la demande de soumissions aux conditions prévues dans la demande de soumissions et aux prix indiqués dans la soumission.

Solicitation Closes / L'invitation prend fin

At – à : January 15, 2024
**14:00 Eastern Daylight Time /
14h00 Heure avancée de l'Est**

On - le : 15 janvier 2024

Title/Titre: IT Audit Methodology, Training, Advice and Practice Review	
Solicitation No / N° de l'invitation : RFP 410	Date of Solicitation / Date de l'invitation December 19, 2023 19 décembre 2023
Address Enquiries to / Adresser toutes questions à Soo Yeon Cho suppliers@oag-bvg.gc.ca	
Destination of Goods, Services and Construction / Destination des biens, services et construction Specified Herein Précisé dans les présentes	
Instructions: Municipal taxes are not applicable. Unless otherwise specified in the bid solicitation, all prices quoted must be net prices in Canadian funds including Canadian customs duties, excise taxes, and must be FOB, including all delivery charges to destination(s) as indicated. The amount for Applicable Taxes is to be shown as a separate item.	
Instructions: Les taxes municipales ne s'appliquent pas. Sauf indication contraire dans la demande de soumissions, tous les prix indiqués doivent être des prix nets, en dollars canadiens, comprenant les droits de douane canadiens, la taxe d'accise et doivent être FAB, y compris tous frais de livraison à la (aux) destination(s) indiquée(s). Le montant des taxes applicables doit apparaître séparément.	
Supplier Name and Address / Nom et adresse du fournisseur Telephone No. / N° de telephone:	
Name and title of person authorized to sign on behalf of supplier (type or print) / Nom et titre de la personne autorisée à signer au nom du fournisseur (caractère d'imprimerie) Name/Nom _____ Title/Titre _____ Signature _____ Date _____	

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RFP 410: IT AUDIT METHODOLOGY, TRAINING, ADVICE, AND PRACTICE REVIEW

Bid solicitation # RFP 410 is issued for the provision of professional services of a Contractor to provide IT Audit Methodology, Training, Advice and IT Audit Practice Review as further described in the Annex A-Statement of Work.

PART 1 – GENERAL INFORMATION

1.1 Introduction

The bid solicitation is divided into seven parts plus attachments and annexes, as follows:

- Part 1 General Information: provides a general description of the requirement;
- Part 2 Bidder Instructions: provides the instructions, clauses and conditions applicable to the bid solicitation;
- Part 3 Bid Preparation Instructions: provides Bidders with instructions on how to prepare their bid;
- Part 4 Evaluation Procedures and Basis of Selection: indicates how the evaluation will be conducted, the evaluation criteria that must be addressed in the bid, and the basis of selection;
- Part 5 Certifications and Additional Information: includes the certifications and additional information to be provided;
- Part 6 Security, Financial and Other Requirements: includes specific requirements that must be addressed by Bidders; and
- Part 7 Resulting Contract Clauses: includes the clauses and conditions that will apply to any resulting contract.

The Attachments include Pricing Schedule, Minimum Mandatory Resource Qualifications and Experience and Technical Criteria.

The Annexes include the Statement of Work and the Basis of Payment.

1.2 Summary

The Office of the Auditor General of Canada requires professional services of a Contractor to provide IT Audit Methodology, Training, Advice and IT Audit Practice Review as further described in the Annex A-Statement of Work. The period of the Contract is three (3) years from Contract award, plus an irrevocable option for the OAG to extend the term for up to two (2) additional one (1) year periods.

1.3 Security

There are security requirements associated with this requirement. For additional information, consult Part 6 - Security, Financial and Other Requirements, and Part 7 - Resulting Contract Clauses.

1.4 Trade Agreements

The requirement is subject to the provisions of the Canadian Free Trade Agreement (CFTA), the Canada–Chile Free Trade Agreement, the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), the Canada–Colombia Free Trade Agreement, the Canada-European Union

Comprehensive Economic and Trade Agreement (CETA), the Canada–Honduras Free Trade Agreement, the Canada–Korea Free Trade Agreement, the Canada–Panama Free Trade Agreement, the Canada–Peru Free Trade Agreement, the Canada–Ukraine Free Trade Agreement, the Canada-United Kingdom Trade Continuity Agreement, and the World Trade Organization–Agreement on Government Procurement (WTO-GPA).

1.5 Debriefings

Bidders may request a debriefing on the results of the bid solicitation process. Bidders should make the request to the Contracting Authority within 15 working days from receipt of the results of the bid solicitation process. The debriefing may be in writing, by telephone or in person.

PART 2 – BIDDER INSTRUCTIONS

2.1 Standard Instructions, Clauses and Conditions

All instructions, clauses and conditions identified in the bid solicitation by number, date and title are set out in the [Standard Acquisition Clauses and Conditions Manual](https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual) (https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual) issued by Public Works and Government Services Canada.

Bidders who submit a bid agree to be bound by the instructions, clauses and conditions of the bid solicitation and accept the clauses and conditions of the resulting contract.

The [2003](#) (2022-06-08) Standard Instructions - Goods or Services - Competitive Requirements, are incorporated by reference into and form part of the bid solicitation, with the following modifications:

- a) Section 01, Integrity provisions –bid, is deleted in its entirety.
- b) Section 02, Procurement Business Number, is deleted in its entirety.
- c) Section 03, Standard instructions, clauses and conditions, is amended as follows:

Delete: “Pursuant to the Department of Public Works and Government Services Act (S.C. 1996, c. 16), the instructions, clauses and conditions identified in the bid solicitation and resulting contract by number, date, and title are incorporated by reference into and form part of the bid solicitation and resulting contract as though expressly set out in the bid solicitation and resulting contract.”

Insert: “The instructions, clauses and conditions identified in the bid solicitation and resulting contract by number, date, and title are incorporated by reference into and form part of the bid solicitation and resulting contract as though expressly set out in the bid solicitation and resulting contract.”

- d) Section 05, Submission of bids – Subsection 2(d) is amended as follows:

Delete: “send its bid only to the specified Bid Receiving Unit of Public Works and Government Services Canada (PWGSC) specified in the bid solicitation or, to the address specified in the bid solicitation, as applicable;”

Insert: “send its bid only to the Office of the Auditory General (OAG) organization receiving the bids as specified on page 1 of the bid solicitation;”

- e) Section 06, Late bids, is deleted in its entirety and replaced by the following:

“OAG will return or delete bids delivered after the stipulated solicitation closing date and time.”

- f) Section 07, Delayed bids, is deleted in its entirety and replaced by the following:

“It is the responsibility of the Bidder to ensure that their entire bid submission has been received. Bidders must not assume that all documents have been received unless Canada confirms receipt of each document. Due to the possibility of e-mail rejection and/or other technical issues, bidders are requested to allow sufficient time before the closing time and date to submit their bid and for OAG to confirm receipt. Bid documents received after the closing time and date will not be accepted.

- g) Section 08, Transmission by facsimile or by epost Connect, is deleted in its entirety.

h) Section 20, Further Information – Subsection 2 is deleted in its entirety.

i) Add Section 22, Technical Difficulties of Bid Transmission:

“Despite anything to the contrary in (05), (06) or (08) of the Standard Instructions, where a Bidder has commenced transmission of its bid through an electronic submission method (such as facsimile or Canada Post Corporation's (CPC) Connect service, or other online service) in advance of the bid solicitation closing date and time, but due to technical difficulties, Canada was unable to receive or decode the entirety of the Bid by the deadline, Canada may nonetheless accept the entirety of the Bid received after the bid solicitation closing date and time, provided that the Bidder can demonstrate the following:

- i. The bidder contacted Canada in advance of the bid solicitation closing date and time to attempt to resolve its technical difficulties; OR
- ii. The electronic properties of the Bid documentation clearly indicate that all components of the Bid were prepared in advance of the bid solicitation closing date and time.”

j) Add Section 23, Completeness of the Bid:

“After the closing date and time of this bid solicitation, Canada will examine the Bid to determine completeness. The review for completeness will be limited to identifying whether any information submitted as part of the bid can be accessed, opened, and/or decoded. This review does not constitute an evaluation of the content, will not assess whether the Bid meets any standard or is responsive to all solicitation requirements, but will be solely limited to assessing completeness. Canada will provide the Bidder with the opportunity to submit information found to be missing or incomplete in this review within two business days of notice.

Specifically, the bid will be reviewed and deemed to be complete when the following elements have been submitted by the bidder:

1. That certifications and securities required at bid closing are included.
2. That bids are properly signed, that the bidder is properly identified.
3. Acceptance of the terms and conditions of the bid solicitation and resulting contract.
4. That all documents created prior to bid closing but due to technical difficulties Canada was unable to receive them, have been properly submitted and received by Canada.
5. All certifications, declarations and proofs created prior to bid closing but due to technical difficulties Canada was unable to receive them, have been properly submitted and received by Canada.”

2.2 Submission of Bids

Bids must be submitted only to the email address specified below by the date and time indicated on page 1 of the bid solicitation:

suppliers@oag-bvg.gc.ca

2.3 Former Public Servant – Competitive Bid

Contracts awarded to former public servants (FPS) in receipt of a pension or of a lump sum payment must bear the closest public scrutiny, and reflect fairness in the spending of public funds. In order to comply with Treasury Board policies and directives on contracts awarded to FPSs, bidders must provide

the information required below before contract award. If the answer to the questions and, as applicable the information required have not been received by the time the evaluation of bids is completed, Canada will inform the Bidder of a time frame within which to provide the information. Failure to comply with Canada's request and meet the requirement within the prescribed time frame will render the bid non-responsive.

Definitions

For the purposes of this clause, "former public servant" is any former member of a department as defined in the Financial Administration Act, R.S., 1985, c. F-11, a former member of the Canadian Armed Forces or a former member of the Royal Canadian Mounted Police. A former public servant may be:

- a) an individual;
- b) an individual who has incorporated;
- c) a partnership made of former public servants; or
- d) a sole proprietorship or entity where the affected individual has a controlling or major interest in the entity.

"lump sum payment period" means the period measured in weeks of salary, for which payment has been made to facilitate the transition to retirement or to other employment as a result of the implementation of various programs to reduce the size of the Public Service. The lump sum payment period does not include the period of severance pay, which is measured in a like manner.

"pension" means a pension or annual allowance paid under the Public Service Superannuation Act (PSSA), R.S., 1985, c. P-36, and any increases paid pursuant to the Supplementary Retirement Benefits Act, R.S., 1985, c. S-24 as it affects the PSSA. It does not include pensions payable pursuant to the Canadian Forces Superannuation Act, R.S., 1985, c. C-17, the Defence Services Pension Continuation Act, 1970, c. D-3, the Royal Canadian Mounted Police Pension Continuation Act, 1970, c. R-10, and the Royal Canadian Mounted Police Superannuation Act, R.S., 1985, c. R-11, the Members of Parliament Retiring Allowances Act, R.S. 1985, c. M-5, and that portion of pension payable to the Canada Pension Plan Act, R.S., 1985, c. C-8.

Former Public Servant in Receipt of a Pension

As per the above definitions, is the Bidder a FPS in receipt of a pension? Yes () No ()

If so, the Bidder must provide the following information, for all FPSs in receipt of a pension, as applicable:
name of former public servant;
date of termination of employment or retirement from the Public Service.

By providing this information, Bidders agree that the successful Bidder's status, with respect to being a former public servant in receipt of a pension, will be reported on departmental websites as part of the published proactive disclosure reports in accordance with Contracting Policy Notice: 2019-01 and the Guidelines on the Proactive Disclosure of Contracts.

Work Force Adjustment Directive

Is the Bidder a FPS who received a lump sum payment pursuant to the terms of the Work Force Adjustment Directive? Yes () No ()

If so, the Bidder must provide the following information:

- a) name of former public servant;
- b) conditions of the lump sum payment incentive;
- c) date of termination of employment;
- d) amount of lump sum payment;
- e) rate of pay on which lump sum payment is based;
- f) period of lump sum payment including start date, end date and number of weeks;

- g) number and amount (professional fees) of other contracts subject to the restrictions of a work force adjustment program.

2.4 Enquiries - Bid Solicitation

All enquiries must be submitted in writing to the Contracting Authority no later than three (3) calendar days before the bid closing date. Enquiries received after that time may not be answered.

Bidders should reference as accurately as possible the numbered item of the bid solicitation to which the enquiry relates. Care should be taken by Bidders to explain each question in sufficient detail in order to enable Canada to provide an accurate answer. Technical enquiries that are of a proprietary nature must be clearly marked "proprietary" at each relevant item. Items identified as "proprietary" will be treated as such except where Canada determines that the enquiry is not of a proprietary nature. Canada may edit the question(s) or may request that the Bidder do so, so that the proprietary nature of the question(s) is eliminated and the enquiry can be answered to all bidders. Enquiries not submitted in a form that can be distributed to all bidders may not be answered by Canada.

2.5 Applicable Laws

Any resulting contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario.

Bidders may, at their discretion, substitute the applicable laws of a Canadian province or territory of their choice without affecting the validity of their bid, by deleting the name of the Canadian province or territory specified and inserting the name of the Canadian province or territory of their choice. If no change is made, it acknowledges that the applicable laws specified are acceptable to the bidders.

2.6 Bid Challenge and Recourse Mechanisms

- (a) Several mechanisms are available to potential suppliers to challenge aspects of the procurement process up to and including contract award.
- (b) Canada encourages suppliers to first bring their concerns to the attention of the Contracting Authority. Canada's [Buy and Sell](#) website, under the heading "[Bid Challenge and Recourse Mechanisms](#)" contains information on potential complaint bodies such as:
- Office of the Procurement Ombudsman (OPO)
 - Canadian International Trade Tribunal (CITT)
- (c) Suppliers should note that there are **strict deadlines** for filing complaints, and the time periods vary depending on the complaint body in question. Suppliers should therefore act quickly when they want to challenge any aspect of the procurement process.

PART 3 – BID PREPARATION INSTRUCTIONS

3.1 Bid Preparation Instructions

Canada requests that the Bidder submits its bid in separate sections as follows:

- Section I: Technical Bid (one (1) electronic copy by email in PDF or Word format)
- Section II: Financial Bid (one (1) electronic copy by email in PDF or Word format)
- Section III: Certifications (one (1) electronic copy by email in PDF or Word format)
- Section IV: Additional Information (one (1) electronic copy by email in PDF or Word format)

Due to the nature of the bid solicitation, bids transmitted by CPC Connect service and by facsimile will not be accepted.

Prices must appear in the financial bid only. No prices must be indicated in any other section of the bid.

Canada requests that bidders follow the format instructions described below in the preparation of their bid:

- (a) use 8.5 x 11 inch (216 mm x 279 mm) paper; and
- (b) use a numbering system that corresponds to the bid solicitation.

Section I: Technical Bid

In their technical bid, bidders should demonstrate their understanding of the requirements contained in the bid solicitation and explain how they will meet these requirements. Bidders should demonstrate their capability and describe their approach in a thorough, concise and clear manner for carrying out the work.

The technical bid should address clearly and in sufficient depth the points that are subject to the evaluation criteria against which the bid will be evaluated. Simply repeating the statement contained in the bid solicitation is not sufficient. In order to facilitate the evaluation of the bid, Canada requests that bidders address and present topics in the order of the evaluation criteria under the same headings. To avoid duplication, Bidders may refer to different sections of their bids by identifying the specific paragraph and page number where the subject topic has already been addressed.

Part 4, Evaluation Procedures, contains additional instructions that bidders should consider when preparing their technical bid.

Section II: Financial Bid

- A.** Bidders must submit their financial bid in Canadian funds and in accordance with the pricing schedule detailed in Attachment 1 to Part 3.
- B.** Bidders must submit their rate FOB destination; Canadian customs duties and excise taxes included, as applicable; and Applicable Taxes excluded.
- C.** When preparing their financial bid, Bidders should review clause 4.1.2, Financial Evaluation, of Part 4 of the bid solicitation; and article 7.6, Payment, of Part 7 of the bid solicitation.

Section III: Certifications

In Section III of their bid, bidders should provide the certifications required under Part 5 and, as applicable, any associated additional information.

Section IV: Additional Information

In Section IV of their bid, bidders should provide:

1. their legal name;
2. the name of the contact person (provide also this person's mailing address, phone and facsimile numbers and email address) authorized by the Bidder to enter into communications with Canada with regards to their bid, and any contract that may result from their bid;
3. for Part 2, article 2.3, Former Public Servant, of the bid solicitation: the required answer to each question; and, if the answer is yes, the required information;
4. for Part 6, article 6.1, Security Requirement, of the bid solicitation:
 - a) for each individual who will require access to classified or protected information, assets or sensitive work sites:
 - 1) the name of the individual;
 - 2) the date of birth of the individual; and
 - 3) if available, information confirming the individual meets the security requirement as indicated in Part 7 - Resulting Contract Clauses;

ATTACHMENT 1 TO PART 3, PRICING SCHEDULE

The Bidder should complete this pricing schedule and include it in its financial bid. The Bidder must respond to this pricing schedule by inserting in its financial bid for each Part (A and B) as specified below.

Unless otherwise indicated, the Bidder must provide:

- I. A firm, all inclusive, price for Part A – Price for Methodology quoted in Canadian dollars;
- II. A firm, all inclusive, hourly rate of each resource category as identified in Part B, quoted in Canadian dollars.

The rates specified below, when quoted by the Bidder, include the total estimated cost of all travel and living expenses that may need to be incurred for:

- a. Work described in Part 7, Resulting Contract Clauses, of this bid solicitation required to be performed within the National Capital Region (NCR). The NCR is defined in the National Capital Act, R.S.C. 1985, c. N-4, S.2.
- b. travel between the successful bidder's place of business and the NCR; and
- c. the relocation of resources

in order to satisfy the terms of any resulting contract. These expenses cannot be charged directly and separately from the professional fees to any contract that may result from the bid solicitation.

Part A – Firm, All-inclusive Price for Methodology

Prices offered shall remain unchanged for the entire duration of the Contract term including option years.

The Bidder shall note that the OAG will not purchase all 12 Methodologies at once at the contract award. The OAG will determine how many and which methodologies will be purchased over the contract period based on the operational requirements and priorities.

Name of Technology	Price (\$)	Applicable Taxes (GST, HST, PST)
Generic application (i.e. in-house developed applications)		
SAP (i.e. ECC and S/4 HANA)		
MS Dynamics (i.e. Great Plains, DAX, D365)		
PeopleSoft Financials and/or Human Resources Management System		
Oracle Financials		
Mainframe: Applicable to RACF, TSS, ACF2, Z/OS, Control-M, CA/7, TWS and CICS		
Windows Server and Active Directory		
UNIX based operating systems (i.e. AIX, HP-UX, Linux and Unix)		
iSeries/AS400		
DB2 Database		
Oracle Database		
MSSQL Database		
Sub Total of Part A		SUM

Part B – Firm, All-inclusive Hourly Rate of each resource category

These firm, all-inclusive hourly rates are applicable to;

- Section III.1 of the Annex A, Statement of Work, IT Audit Methodology for updates and 10 additional technologies based on the hourly rate of the manager level resource;
- Section III.2 of the Annex A, Statement of Work, IT Audit Training based on the hourly rate of the resource providing the service;
- Section III.3 of the Annex A, Statement of Work, IT Audit Methodology Advice based on the hourly rate of the resource providing the service; and
- Section III.4 of the Annex A, Statement of Work, IT Audit Practice Review based on the hourly rate of the resource provide the service .

Notwithstanding the foregoing, for IT Audit training, section III.2 of the Annex A Statement of Work, occasional travel may be required, and the Contractor will be reimbursed for the authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for overhead or profit, in accordance with the meal and private vehicle allowances specified in Appendices B, C and D of the National Joint Council Travel Directive, and with the other provisions of the directive referring to "travellers", rather than those referring to "employees". Canada will not pay the Contractor any incidental expense allowance for authorized travel.

Annual Travel Budget : \$5,000

All travel must have the prior authorization of the OAG and all payments are subject to government audit.

Resource Category	Hourly Ceiling Rate (Year 1,2,3)	Hourly Ceiling Rate (Option Year 1)	Hourly Ceiling Rate (Option Year 2)	*Average Hourly Ceiling Rate (all 5 years)
A. Partner	\$	\$	\$	Canada will calculate
B. Manager	\$	\$	\$	Canada will calculate
C. Senior Auditor/Consultant	\$	\$	\$	Canada will calculate
D. Auditor/Consultant	\$	\$	\$	Canada will calculate

*Average hourly ceiling rate of each resource category = (hourly ceiling rate (year 1,2,3) x 3 + hourly ceiling rate option year 1 + hourly ceiling rate option year 2) /5

Definition of an Hour/Proration

An hour is defined as 60 minutes exclusive of meal breaks. Payment will be for hours actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked which is more or less than an hour will be prorated to reflect actual time worked in accordance with the following formula:

$$\text{(Minutes worked} \times \text{applicable firm hourly rate)} \div 60 \text{ minutes.}$$

- i. All proposed personnel must be available to work outside normal office hours during the duration of the Contract.
- ii. No overtime charges will be authorized under the Contract. All time worked will be compensated according to paragraph above.

PART 4 – EVALUATION PROCEDURES AND BASIS OF SELECTION

4.1 Evaluation Procedures

- (a) Bids will be assessed in accordance with the entire requirement of the bid solicitation including the technical evaluation criteria.
- (b) An evaluation team composed of representatives of Canada will evaluate the bids.

4.1.1 Technical Evaluation

4.1.1.1 Joint Venture Experience

- a) Where the Bidder is a joint venture with existing experience as that joint venture, it may submit the experience that it has obtained as that joint venture.

Example: A bidder is a joint venture consisting of members L and O. A bid solicitation requires that the bidder demonstrate experience providing maintenance and help desk services for a period of 24 months to a customer with at least 10,000 users. As a joint venture (consisting of members L and O), the bidder has previously done the work. This bidder can use this experience to meet the requirement. If member L obtained this experience while in a joint venture with a third party N, however, that experience cannot be used because the third party N is not part of the joint venture that is bidding.

- b) A joint venture bidder may rely on the experience of one of its members to meet any given technical criterion of this bid solicitation.

Example: A bidder is a joint venture consisting of members X, Y and Z. If a solicitation requires: (a) that the bidder have 3 years of experience providing maintenance service, and (b) that the bidder have 2 years of experience integrating hardware with complex networks, then each of these two requirements can be met by a different member of the joint venture. However, for a single criterion, such as the requirement for 3 years of experience providing maintenance services, the bidder cannot indicate that each of members X, Y and Z has one year of experience, totaling 3 years. Such a response would be declared non-responsive.

- c) Joint venture members cannot pool their abilities with other joint venture members to satisfy a single technical criterion of this bid solicitation. However, a joint venture member can pool its individual experience with the experience of the joint venture itself. Wherever substantiation of a criterion is required, the Bidder is requested to indicate which joint venture member satisfies the requirement. If the Bidder has not identified which joint venture member satisfies the requirement, the Contracting Authority will provide an opportunity to the Bidder to submit this information during the evaluation period. If the Bidder does not submitted this information within the period set by the Contracting Authority, its bid will be declared non-responsive.

Example: A bidder is a joint venture consisting of members A and B. If a bid solicitation requires that the bidder demonstrate experience providing resources for a minimum number of 100 billable days, the bidder may demonstrate that experience by submitting either:

- Contracts all signed by A;
- Contracts all signed by B; or
- Contracts all signed by A and B in joint venture, or
- Contracts signed by A and contracts signed by A and B in joint venture, or
- Contracts signed by B and contracts signed by A and B in joint venture.

that show in total 100 billable days.

- d) Any Bidder with questions regarding the way in which a joint venture bid will be evaluated should raise such questions through the Enquiries process as early as possible during the bid solicitation period.

4.1.1.2 Mandatory Technical Criteria

Refer to Attachment 1 to Part 4, Minimum Mandatory Resource Qualifications and Experience

Refer to Attachment 2 to Part 4, Technical Criteria

4.1.2 Financial Evaluation

Refer to 4.2.1.5 of section 4.2 Basis of Selection.

4.2 Basis of Selection

4.2.1 Basis of Selection - Highest Combined Rating of Technical Merit (70%) and Price (30%). The following selection process will be conducted.

4.2.1.1 To be declared responsive, a bid must:

- a. comply with the requirements of the bid solicitation;
- b. meet all mandatory evaluation criteria; and,
- c. obtain the required minimum points required for the technical evaluation criteria (Criterion C – Resource Capability – IT Audit Practice Review) which are subject to point rating.

4.2.1.2 Bids not meeting (a) or (b) or (c) will be declared non-responsive.

4.2.1.3 The selection will be based on the highest responsive combined rating of technical merit and price. The ratio will be 70% for the technical merit and 10% for Part A of the price and 20% for Part B of the price.

4.2.1.4 To establish the technical merit score, the overall technical score for each responsive bid will be determined as follows: total number of points obtained / maximum number of points available multiplied by the ratio of 70%.

4.2.1.5 To establish the pricing score, the score for each responsive bid will be determined as follows:

- a. Part A – Sum of prices of methodology for 12 technologies named in the Attachment 1 to Part 3, Pricing Schedule will be identified and a pricing score of Part A, determined as follows, will be allocated to each responsive bid: the lowest sum of Part A of responsive bids / the sum of Part A of each responsive bid x 10.
- b. Part B - Sum of weighted average hourly ceiling rate for each resource category (average hourly ceiling rate of Partner x 20% plus average hourly ceiling rate of Manager x 50% plus average hourly ceiling rate of Senior Auditor x 30%) will be identified and a pricing score of Part B, determined as follows, will be allocated to each responsive bid: the lowest sum of weighted average hourly ceiling rate of Part B of responsive bids / the sum of weighted average hourly ceiling rate of Part B of each responsive bid x 20
- c. Scores of Part A and B will be combined.

4.2.1.6 For each responsive bid, the technical merit score and the pricing score will be added to determine its combined rating.

4.2.1.7 Neither the responsive bid obtaining the highest technical score nor the one with the lowest evaluated price will necessarily be accepted. The responsive bid with the highest combined rating of technical merit and price will be recommended for award of a contract.

The table below illustrates an example where all three bids are responsive and the selection of the contractor is determined by a 70/30 ratio of the technical merit and price, respectively. The total available points in technical requirement equals 135.

Basis of Selection – Highest Combined Rating Technical Merit (70%) and Price (Part A 10% + Part B 20%)

		Bidder 1	Bidder 2	Bidder 3
Overall Technical Score		115/135	89/135	92/135
Bid Evaluated Price (Part A)		\$20,000.00	\$30,000.00	\$25,000.00
Bid Evaluated Price (Part B)		\$350	\$320	\$300
Calculations	Technical Merit Score	$115/135 \times 70 = 59.63$	$89/135 \times 70 = 46.15$	$92/135 \times 70 = 47.70$
	Pricing Score (Part A)	$20/20 \times 10 = 10$	$20/30 \times 10 = 6.67$	$20/25 \times 10 = 8$
	Pricing Score (Part B)	$300/350 \times 20 = 17.14$	$300/320 \times 20 = 18.75$	$300/300 \times 20 = 20$
Combined Rating		86.77	71.57	75.70
Overall Rating		1st	3rd	2nd

ATTACHMENT 1 to PART 4, Minimum Mandatory Resource Qualifications and Experience

The following table provides the minimum mandatory qualifications and experiences for each Resource Category. This criteria must be met by each of the Bidder's proposed resources. When applicable, each resource proposed with a university degree or college diploma, must possess, at a minimum, a certificate from a recognized Canadian university or college, or the equivalent as established by a recognized Canadian academic credentials assessment service, if obtained outside Canada. The list of recognized organizations can be found under the [Canadian Information Centre for International Credentials](#) website.

Resource Categories and Requirements	Systems and Information Technology Audits
Partners /Managing Directors	
1. Education and Designations	<ul style="list-style-type: none"> • Designation in an IT related field (CISA , CISSP, CISM or CRISC designation); and • Undergraduate university degree (e.g. Bachelor's degree or equivalent or higher)
2. Minimum Experience	Within the last fifteen (15) years, ten (10) cumulative years IT and systems audit experience, including five (5) years managing engagements
Managers	
1. Education and Designations	<ul style="list-style-type: none"> • Designation in an IT related field (CISA , CISSP, CISM or CRISC designation); and • Undergraduate university degree (e.g. Bachelor's degree or equivalent or higher)
2. Minimum Experience	Within the last ten (10) years, eight (8) cumulative years IT and systems audit experience, including three (3) years managing engagements
Senior Auditors/Consultants	
1. Education and Designations	<ul style="list-style-type: none"> • Designation in an IT related field (CISA , CISSP, CISM or CRISC designation); and • Undergraduate university degree (e.g. Bachelor's degree or equivalent or higher)
2. Minimum Experience	Within the last five (5) years, two (2) cumulative years IT and systems audit experience, including one (1) year supervisory experience
Auditors/Consultants	
1. Education and Designations	University degree in an IT related field
2. Minimum Experience	Within the last five (5) years, one (1) cumulative year IT and systems audit experience

ATTACHMENT 2 TO PART 4, TECHNICAL CRITERIA

1. Mandatory Technical Criteria

The bid must meet the mandatory technical criteria specified below.

Bids which fail to meet the mandatory technical criteria will be declared non-responsive. Each mandatory technical criterion should be addressed separately.

#	Mandatory Requirements	Compliant	
		Yes	No
M1	The Bidder must certify that all resources proposed meet the minimum mandatory qualifications as set out in the ATTACHMENT 1 TO PART 4, Minimum Mandatory Resource Qualifications and Experience and provide a list of resources including their full names, resource level, and which part of the Statement of Work each resource will perform (IT Audit Methodology, IT Audit Training, IT Audit Advice, and IT Audit Practice Review) following the team composition requirements as per the Statement of Work, Section IV.		

2. Point Rated Technical Criteria

Bids which meet all the mandatory technical criteria will be evaluated and scored as specified in the tables inserted below.

Bids which fail to obtain the required minimum number of points specified will be declared non-responsive. Each point rated technical criterion should be addressed separately.

Notes:

- i. Should more than 1 resource be proposed per resource category, only the first resource of each category in the order of presentation will be evaluated.
- ii. Where the Bidder is asked to demonstrate the number of years of experience, an aggregated engagement duration in months will be used to evaluate. Overlapping periods between contracts will be counted only once.

Rated Requirements			
Criteria	Scoring Matrix	Max	Min
A. Bidder Capability			
Demonstration should be submitted in the form of a summary of contracts completed within 10 years from the bid closing date including brief description of clients, IT technologies involved, engagement period (start and end date – month and year), and work performed.			
A1. The Bidder should demonstrate that it has experience in auditing and applying IT audit methodology for the 12 essential technologies (5 application systems and 7 infrastructure systems) developed by the Bidder in support of financial statement audits.	<ul style="list-style-type: none"> The points will be awarded proportionally based on the number of technologies the Bidder demonstrated its experience in. Each technology will be allocated 2 points, and the Bidder can earn up to 24 points. 	24	
A2. The Bidder should demonstrate that it has experience in developing and providing training for the 12 essential technologies (5 application systems and 7 infrastructure systems) developed by the Bidder in support of financial statement audits.	<ul style="list-style-type: none"> The points will be awarded proportionally based on the number of technologies the Bidder demonstrated its experience in. Each technology will be allocated 1 point, and the Bidder can earn up to 12 points. 	12	

<p>A3. The Bidder should demonstrate the number of years of experience in auditing and applying IT audit methodology developed by the Bidder in support of financial statement audits.</p>	<ul style="list-style-type: none"> • The Bidder demonstrated 10 or more years of experience (14 pts) • The Bidder demonstrated more than 8 but less than 10 years of experience (9 pts) • The Bidder demonstrated more than 5 but less than 8 years of experience (4 pts) • The Bidder demonstrated 5 or less years of experience (0 pts) 	<p>14</p>	
<p>B. Resource Capability – Auditing and applying IT audit methodology, training and other skills Provide detailed Curriculum Vitae of resources for one Partner, one Manager, one Senior Auditor/Consultant addressing the requirements below. Each resource proposed by the Bidder will be evaluated out of 35 points and the scores for all resources will be averaged.</p>			
<p>B1. The Bidder should demonstrate that the resource has experience in auditing and applying IT audit methodology for the 12 essential technologies as listed in section III.1 of the Statement of Work in support of financial statement audits. For the Partner and Manager resources, their experience in leading and managing audit engagements throughout which the IT audit methodology is applied for the 12 essential technologies is acceptable.</p>	<ul style="list-style-type: none"> • The points will be awarded proportionally based on the number of technologies the resource has experience in. 1.25 points are allocated to each technology and the resource can earn up to 15 points. 	<p>15</p>	
<p>B2. The Bidder should demonstrate that the resource has experience in delivering training for at least 1 of the 12 essential technologies as listed in Section III.1 of the Statement of Work by addressing the following criteria:</p> <ul style="list-style-type: none"> • Has in-depth knowledge and hands-on experience in the subject matter presented; • Is capable of providing real-life examples and independently addressing clients' questions in the subject matter presented; and • Has recent experience within the past 3 years applying the IT audit methodology in audit engagements. 	<ul style="list-style-type: none"> • The response fully covers the criterion by providing a thorough level of detail. (15 pts) • The response covers the majority of the aspects of the criterion by providing a significant level of detail. (12 pts) • The response covers the broad aspects of the criterion by providing an adequate level of detail. (9 pts) • The response covers some aspects of the criterion by providing some level of detail. (6 pts) • The response barely covers the criterion by providing very few or no details. (3 pts) • The response did not address the criterion. (0 pts) 	<p>15</p>	
<p>B3. The Bidder demonstrated that the resource has an accounting designation such as Chartered Professional Accountant (CPA) OR is bilingual in English and French. Bilingualism means the person can communicate orally and in writing in both languages without any assistance and with minimal errors.</p>	<ul style="list-style-type: none"> • The resource has either an accounting designation or is bilingual. (5 pts) • The resource does not have an accounting designation nor is bilingual. (0 pts) 	<p>5</p>	
<p>C. Resource Capability – IT Audit Practice Review Demonstration should be submitted in the form of summaries of 2 engagements completed or ongoing, but at least halfway through the total engagement period, within 5 years from the bid closing date</p>			

<p>including a description of clients, IT technologies involved, engagement period (start and end date – month and year), and work performed. The Bidder is allowed to propose a different set of resources from the resources proposed for Rated Requirement B to perform the IT Audit Practice Review.</p> <p>Each engagement summary can score up to the points indicated per each resource level and the scores between 2 summaries will be averaged.</p>			
<p>C1. The Bidder should demonstrate the Partner resource has experience in leading, managing or performing IT Audit Practice Reviews of complex files.</p>	<ul style="list-style-type: none"> • The resource has experience with highly complex file(s) involving 5 or more IT technologies per review. (3 pts) • The resource has experience with moderately complex file(s) involving 4 IT technologies per review. (2 pts) • The resource has experience with moderately complex file(s) involving 3 IT technologies per review. (1 pt) • The Bidder failed to address the criterion or the resource has experience with non-complex file(s) involving 2 or less IT technologies per review. (0 pts) 	3	8
<p>C2. The Bidder should demonstrate the Manager resource has experience in managing or performing IT Audit Practice Reviews of complex files.</p>	<ul style="list-style-type: none"> • The resource has experience with highly complex file(s) involving 5 or more IT technologies per review. (3 pts) • The resource has experience with moderately complex file(s) involving 4 IT technologies per review. (2 pts) • The resource has experience with moderately complex file(s) involving 3 IT technologies per review. (1 pt) • The Bidder failed to address the criterion or the resource has experience with non-complex file(s) involving 2 or less IT technologies per review. (0 pts) 	3	
<p>C3. The Bidder should demonstrate the Senior Auditor resource has experience in performing IT Audit Practice Reviews of complex files.</p>	<ul style="list-style-type: none"> • The resource has experience with highly complex file(s) involving 5 or more IT technologies per review. (9 pts) • The resource has experience with moderately complex file(s) involving 4 IT technologies per review. (6 pts) • The resource has experience with moderately complex file(s) involving 3 IT technologies per review. (3 pt) • The Bidder failed to address the criterion or the resource has experience with non-complex file(s) involving 2 or less IT technologies per review. (0 pts) 	9	
<p>Total Technical Score</p>			100

PART 5 – CERTIFICATIONS AND ADDITIONAL INFORMATION

Bidders must provide the required certifications and additional information to be awarded a contract.

The certifications provided by bidders to Canada are subject to verification by Canada at all times. Unless specified otherwise, Canada will declare a bid non-responsive, or will declare a contractor in default if any certification made by the Bidder is found to be untrue, whether made knowingly or unknowingly, during the bid evaluation period or during the contract period.

The Contracting Authority will have the right to ask for additional information to verify the Bidder's certifications. Failure to comply and to cooperate with any request or requirement imposed by the Contracting Authority will render the bid non-responsive or constitute a default under the Contract.

5.1 Certifications Precedent to Contract Award and Additional Information

The certifications and additional information listed below should be submitted with the bid but may be submitted afterwards. If any of these required certifications or additional information is not completed and submitted as requested, the Contracting Authority will inform the Bidder of a time frame within which to provide the information. Failure to provide the certifications or the additional information listed below within the time frame specified will render the bid non-responsive.

5.1.1 Federal Contractors Program for Employment Equity - Bid Certification

By submitting a bid, the Bidder certifies that the Bidder, and any of the Bidder's members if the Bidder is a Joint Venture, is not named on the Federal Contractors Program (FCP) for employment equity "FCP Limited Eligibility to Bid List" available at the bottom of the page of the [Employment and Social Development Canada \(ESDC\) - Labour's](https://www.canada.ca/en/employment-social-development/programs/employment-equity/federal-contractor-program.html#) website (<https://www.canada.ca/en/employment-social-development/programs/employment-equity/federal-contractor-program.html#>).

Canada will have the right to declare a bid non-responsive if the Bidder, or any member of the Bidder if the Bidder is a Joint Venture, appears on the "FCP Limited Eligibility to Bid List" at the time of contract award.

5.1.2 Additional Certifications Precedent to Contract Award

5.1.2.1 Status and Availability of Resources

SACC *Manual* clause [A3005T](#) (2010-08-16) Status and Availability of Resources

5.1.2.2 Education and Experience

SACC *Manual* clause [A3010T](#) (2010-08-16) Education and Experience

PART 6 – SECURITY, FINANCIAL AND OTHER REQUIREMENTS

6.1 Security Requirement

Before the award of a contract, all Bidder personnel requiring access to OAG's classified or protected information, networks and/or office space must possess a valid Government of Canada Security status and/or Clearance at a minimum level of "Reliability Status". Bidders are to provide the full name(s) and dates of birth of all such individuals together with evidence of the required security clearance(s). Such individuals will be expected to understand and adhere to the Government of Canada's Policy on Government Security and supporting tools (effective July 1, 2019) which include the Directive on Identity Management and the Directive on Security Management and any other relevant directive that may be implemented by the Government of Canada from time to time.

Bidders are reminded to obtain the required security clearance promptly. Any delay in the award of a contract to permit time for receipt of the required security clearance will be at the sole discretion of the Contract Authority.

PART 7 – RESULTING CONTRACT CLAUSES

The following clauses and conditions apply to and form part of any contract resulting from the bid solicitation.

7.1 Statement of Work

The Contractor must perform the Work in accordance with the Statement of Work in Annex A.

7.2 Standard Clauses and Conditions

All clauses and conditions identified in the Contract by number, date and title are set out in the [Standard Acquisition Clauses and Conditions Manual](https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual) (<https://buyandsell.gc.ca/policy-and-guidelines/standard-acquisition-clauses-and-conditions-manual>) issued by Public Works and Government Services Canada.

7.2.1 General Conditions

[2035](#) (2022-12-01), General Conditions - Higher Complexity - Services, apply to and form part of the Contract, with the following modifications:

- a) Section 01, Interpretation, is amended as follows:

Delete: "Canada", "Crown", "His Majesty" or "the Government" means His Majesty the King in right of Canada as represented by the Minister of Public Works and Government Services and any other person duly authorized to act on behalf of that minister or, if applicable, an appropriate minister to whom the Minister of Public Works and Government Services has delegated his or her powers, duties or functions and any other person duly authorized to act on behalf of that minister.

Insert: "Canada", "Crown", "His Majesty" or "the Government" means His Majesty the King in right of Canada as represented by the Auditor General of Canada and any other person duly authorized to act on behalf of the Auditor General.

- b) Section 02, Standard clauses and conditions, is amended as follows:

Delete: Pursuant to the *Department of Public Works and Government Services Act*, S.C. 1996, c. 16, the clauses and conditions identified by number, date and title in the Contract are incorporated by reference and form part of the Contract as though expressly set out in the Contract.

Insert: The clauses and conditions identified by number, date and title in the Contract are incorporated by reference and form part of the Contract as though expressly set out in the Contract.

- c) Section 41, Integrity provisions – contract, is deleted in its entirety.

7.2.2 Supplemental General Conditions

[4007](#) (2022-12-01), Canada to own intellectual property rights in Foreground Information, apply to and form part of the Contract.

7.2.3 Inspection and Acceptance

The Project Authority is the Inspection Authority. All reports, deliverable items, documents, goods and all services rendered under the Contract are subject to inspection by the Inspection Authority or representative. 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 Inspection Authority, as submitted, the Inspection Authority will have the right to reject it or require its correction at the sole expense of the Contractor before recommending payment.

7.2.4 Specific Person(s)

The Contractor must provide the services of the following person(s) to perform the Work as stated in the Contract: _____ *(to be inserted at contract award)*.

7.3 Security Requirement

Before the award of a contract, all Bidder personnel requiring access to OAG's classified or protected information, networks and/or office space must possess a valid Government of Canada Security status and/or Clearance at a minimum level of "Reliability Status". Bidders are to provide the full name(s) and dates of birth of all such individuals together with evidence of the required security clearance(s). Such individuals will be expected to understand and adhere to the Government of Canada's Policy on Government Security and supporting tools (effective July 1, 2019) which include the Directive on Identity Management and the Directive on Security Management and any other relevant directive that may be implemented by the Government of Canada from time to time.

7.4 Term of Contract

7.4.1 Period of the Contract

The period of the Contract is from date of Contract to _____ *(To be inserted at contract award.)* inclusive.

7.4.2 Option to Extend the Contract

The Contractor grants to Canada the irrevocable option to extend the term of the Contract by up to two (2) additional one (1) year periods under the same conditions. The Contractor agrees that, during the extended period of the Contract, it will be paid in accordance with the applicable provisions as set out in the Annex B – Basis of Payment.

Canada may exercise these options at any time by sending a written notice to the Contractor at least 30 calendar days before the expiry date of the Contract. The options may only be exercised by the Contracting Authority, and will be evidenced for administrative purposes only, through a contract amendment.

7.5 Authorities

7.5.1 Contracting Authority

The Contracting Authority for the Contract is:

Name: Soo Yeon Cho
Title: Senior Advisor, Contracting and Procurement
Office of the Auditor General of Canada
Address: 240 Sparks Street
E-mail address: sooyeon.cho@oag-bvg.gc.ca

The Contracting Authority is responsible for the management of the Contract and any changes to the Contract must be authorized in writing by the Contracting Authority. The Contractor must not perform work in excess of or outside the scope of the Contract based on verbal or written requests or instructions from anybody other than the Contracting Authority.

7.5.2 Project Authority

The Project Authority for the Contract is:

Name: _____ *(To be inserted at contract award.)*

Title: _____

Organization: _____

Address: _____

Telephone: ___- ___- ____

Facsimile: ___- ___- ____

E-mail address: _____

The Project Authority is the representative of the department or agency for whom the Work is being carried out under the Contract and is responsible for all matters concerning the technical content of the Work under the Contract. Technical matters may be discussed with the Project Authority; however, the Project Authority has no authority to authorize changes to the scope of the Work. Changes to the scope of the Work can only be made through a contract amendment issued by the Contracting Authority.

7.5.3 Contractor's Representative

(To be inserted at contract award.)

7.6 Payment

7.6.1 Basis of Payment

7.6.1.1 Part A – Firm, All-inclusive Prices for Methodology

The Contractor will be paid a firm, all-inclusive price for methodology for a satisfactory delivery of methodology in accordance with the Basis of Payment in Annex B. Customs duty are included and Applicable Taxes are extra.

7.6.1.2 Part B – Firm, All-inclusive Hourly Rate of each resource category

The Contractor will be paid a firm, all-inclusive Hourly Rate of each resource category for the satisfactory completion of the work as described and requested in the Work Order in accordance with the Basis of Payment in Annex B. Customs duty are included and Applicable Taxes are extra.

This firm, all-inclusive hourly rates are applicable to;

- Section III.1 of the Annex A, Statement of Work, IT Audit Methodology for updates and 10 additional technologies based on the hourly rate of the manager level resource;
- Section III.2 of the Annex A, Statement of Work, IT Audit Training based on the hourly rate of the resource providing the service;
- Section III.3 of the Annex A, Statement of Work, IT Audit Methodology Advice based on the hourly rate of the resource providing the service; and
- Section III.4 of the Annex A, Statement of Work, IT Audit Practice Review based on the hourly rate of the resource provide the service .

7.6.2 Limitation of Expenditure

The limitation of expenditure under this Contract is \$_____ *(to be inserted at contract award)*. Customs duty are included and Applicable Taxes are extra.

7.6.3 Canada's Total Liability

- A. Canada's total liability to the Contractor under the Contract must not exceed \$ _____ *(to be inserted at contract award)*. Customs duties are included and Applicable Taxes are extra.
- B. No increase in the total liability of Canada or in the price of the Work resulting from any design changes, modifications or interpretations of the Work, will be authorized or paid to the Contractor unless these design changes, modifications or interpretations have been approved, in writing, by the Contracting Authority before their incorporation into the Work. The Contractor must not perform any work or provide any service that would result in Canada's total liability being exceeded before obtaining the written approval of the Contracting Authority. The Contractor must notify the Contracting Authority in writing as to the adequacy of this sum:
1. when it is 75 percent committed, or
 2. four (4) months before the Contract expiry date, or
 3. As soon as the Contractor considers that the contract funds provided are inadequate for the completion of the Work, whichever comes first.
- C. If the notification is for inadequate contract funds, the Contractor must provide to the Contracting Authority a written estimate for the additional funds required. Provision of such information by the Contractor does not increase Canada's liability.

7.6.4 Method of Payment

SACC Manual clause [H1008C](#) (2008-05-12), Monthly Payment

7.6.5 Discretionary Audit

SACC Manual clause [C0705C](#) (2010-01-11), Discretionary Audit

7.7 Invoicing Instructions

The Contractor must submit invoices in accordance with the section entitled "Invoice Submission" of the general conditions. Invoices cannot be submitted until all work identified in the invoice is completed.

Each invoice must be supported by:

- a) a copy of time sheets to support the time claimed;
- b) a copy of the monthly progress report.

Invoices must be distributed as follows:

- a) The original must be forwarded to the following email address for certification and payment:
finance@oag-bvg.gc.ca
- b) One (1) copy must be forwarded to the Project Authority identified under the section entitled "Authorities" of the Contract.

7.8 Certifications and Additional Information

7.8.1 Compliance

Unless specified otherwise, the continuous compliance with the certifications provided by the Contractor in its bid or precedent to contract award, and the ongoing cooperation in providing additional information are conditions of the Contract and failure to comply will constitute the Contractor in default. Certifications are subject to verification by Canada during the entire period of the Contract.

7.9 Applicable Laws

The Contract must be interpreted and governed, and the relations between the parties determined, by the laws in force in _____. *(insert the name of the province or territory as specified by the Bidder in its bid, if applicable.)*

7.10 Priority of Documents

If there is a discrepancy between the wording of any documents that appear on the list, the wording of the document that first appears on the list has priority over the wording of any document that subsequently appears on the list.

- (a) the Articles of Agreement;
- (b) the general conditions 2035 (2022-12-01), General Conditions - Higher Complexity - Services;
- (c) Annex A, Statement of Work;
- (d) Annex B, Basis of Payment;
- (e) the Contractor's bid dated _____ *(Insert the date (year-month-day) of the bid. If the bid was clarified or amended, at time of contract award, add, as applicable: ", as clarified on _____ (year-month-day)" "and" ", as amended on _____ (year-month-day).)*

7.11 Foreign Nationals

SACC Manual clause [A2001C](#) (2006-06-16), Foreign Nationals (Foreign Contractor)
SACC Manual clause [A2000C](#) (2006-06-16), Foreign Nationals (Canadian Contractor)

7.12 Insurance

SACC Manual clause [G1005C](#) (2016-01-28), Insurance

7.13 Proactive Disclosure of Contracts with Former Public Servants

By providing information on its status, with respect to being a former public servant in receipt of a [Public Service Superannuation Act](#) (PSSA) pension, the Contractor has agreed that this information will be reported on departmental websites as part of the published proactive disclosure reports, in accordance with [Contracting Policy Notice: 2019-01](#) of the Treasury Board Secretariat of Canada.

7.14 Dispute Resolution

- (a) The parties agree to maintain open and honest communication about the Work throughout and after the performance of the contract.
- (b) The parties agree to consult and co-operate with each other in the furtherance of the contract and promptly notify the other party or parties and attempt to resolve problems or differences that may arise.
- (c) If the parties cannot resolve a dispute through consultation and cooperation, the parties agree to consult a neutral third party offering alternative dispute resolution services to attempt to address the dispute.
- (d) Options of alternative dispute resolution services can be found on Canada's Buy and Sell website under the heading "[Dispute Resolution](#)".

ANNEX A, STATEMENT OF WORK

I. Background:

The Office of the Auditor General of Canada (OAG) conducts independent audits and studies that provide objective information, advice and assurance to Parliament, territorial legislatures, boards of Crown corporations, government and Canadians. The OAG's head office is located in Ottawa and its four regional offices are located in Vancouver, Edmonton, Montréal and Halifax. Please see www.oag-bvg.gc.ca for further information about the OAG.

In support of IT audit related work executed on financial statement audits, the (OAG) requires professional services of a Contractor on an as requested basis to provide the OAG IT audit team with IT audit methodology, to deliver technical training targeted to the OAG's requirements to enhance the team's technical knowledge and expertise in auditing IT general controls (ITGC) in support of financial statement audits, and to provide technical advice related to the acquired methodology. In addition, the OAG requires a Contractor to provide the OAG with an evaluation of the application of the acquired ITGC methodology for a financial statement audit with planned reliance on IT dependencies (i.e. automated application controls or calculations, reports and/or IT dependent manual controls).

II. Objective:

The OAG requires a Contractor to provide the OAG with:

1. IT Audit Methodology: Providing and updating IT audit methodology for technologies requested;
2. IT Audit Methodology Training: Preparing IT audit methodology training materials and delivering training on auditing the technologies requested;
3. IT Audit Methodology Advice: Providing IT audit methodology advice on an 'as and when requested basis'; and
4. IT Audit Practice Review: Assessing compliance of audit files with professional standards and methodology in order to identify both areas of improvement, as well as any instances of non-compliance so that appropriate follow-up or remedial action can be taken if necessary.

III. Description of Deliverables / Scope of Work:

1. IT Audit Methodology

The Contractor must develop and deliver technical IT audit methodology for each technology on an 'as and when requested basis'. The IT audit methodology provided must be tailored to OAG's objectives in performing IT audits supporting financial statement audit opinions in the context of a government legislative audit.

The IT audit methodology delivered by the Contractor must be detailed and tailored to cover how to audit ITGCs for the specific technology. This must include providing detailed audit programs and working papers (or content that can be turned into working papers) on how to test ITGCs for the specified technology. Audit programs should include information on the objectives and design of each specific control being tested, possible challenges, sources of evidence, how to test the implementation of the control, how to test the operating effectiveness (i.e. attribute criteria) and common deficiencies encountered.

The methodology provided by the Contractor must be independent of any proprietary tool and must not rely on any auditing software. For further clarity, the methodology must be able to be applied manually and independently by the OAG in the future without the use of any audit tool or software. The Contractor

shall further acknowledge their responsibilities relating to the Intellectual Property Infringement as provided in the resulting contract clauses, General Condition [2035](#) (2022-12-01) Section 25. Intellectual Property and infringement and royalties.

All methodology materials provided by the Contractor must:

- i. Be delivered in Microsoft Word or Excel format;
- ii. Be tailored to the specified technology; and
- iii. Be delivered in English.

On an annual basis, the Contractor may be requested to assess if any of the IT audit methodologies delivered in the past are out of date and indicate what changes to the audit programs are required. As part of the annual request, the Contractor may be requested to either update previously provided methodology or provide new detailed audit programs for the identified out of date methodologies.

The IT audit methodology must be aligned and not in contra to the provisions of the Canadian Auditing Standards (CAS) and the Standards for Financial Reporting.

Technologies covered in the IT Audit methodology:

IT audit methodology must be readily available and be provided within 10 business days upon request by the OAG for the following essential technologies.

Essential Technologies

Financial application systems:

- Generic application (i.e. in-house developed applications)
- SAP (i.e. ECC and S/4 HANA)
- MS Dynamics (i.e. Great Plains, DAX, D365)
- PeopleSoft Financials and/or Human Resources Management System
- Oracle Financials

Infrastructure systems:

- Mainframe: Applicable to RACF, TSS, ACF2, Z/OS, Control-M, CA/7, TWS and CICS
- Windows Server and Active Directory
- UNIX based operating systems (i.e. AIX, HP-UX, Linux and Unix)
- iSeries/AS400
- DB2 Database
- Oracle Database
- MSSQL Database

Additional Technologies and Tools Related to IT Audit

IT audit methodology may be requested for, but not limited to, the following additional areas and be provided within 4 weeks or a timeframe acceptable to the OAG upon request:

- JD Edwards Enterprise One
- Cloud computing (i.e. Azure and AWS)
- ADABAS Database
- Robotic Process Automation
- Distributed Ledger software (i.e. Blockchain type technology)
- Identity and Access Management (IAM)/ Privileged Access Management (PAM) Tools (i.e. SailPoint)
- Source Code management (i.e. Endeavor, Azure DevOps, Team Foundation Server (TFS))
- System conversions and system implementations

- Review of Third Party Audit Reports (i.e. System and Organization Controls (SOC) reports)
- Risk Assessment specific to IT General Controls

2. IT Audit Training

The Contractor must develop and deliver tailored IT audit training based on the OAG's needs and IT audit methodology on an 'as and when requested basis'.

Each training must be delivered by a maximum of two (2) instructors who:

- Have in-depth knowledge and hands-on experience in the subject matter presented;
- Are capable of providing real-life examples and independently addressing the OAG's questions in the subject matter presented;
- Have recent experience within the past 3 years applying the frameworks in auditing IT; and
- Have been reviewed and approved by the OAG, in writing, prior to the training. The Contractor must provide the name(s) of the instructor(s) and their relevant experience.

The training will be:

- Scheduled with the mutual consent of the Contractor and the OAG;
- Held in the National Capital Region (location to be determined) or delivered virtually, as mutually agreed by the OAG and the Contractor; and
- Delivered in English; however a bilingual instructor would be considered an asset.

All training materials provided and taught by the Contractor must:

- Be prepared and provided to the OAG contact at least five (5) business days before the course's scheduled delivery date;
- Be delivered in Word, Excel, PowerPoint or PDF format;
- Be independent of any proprietary tool and not rely on any auditing software;
- Be tailored to included technology specific scenarios (i.e. examples of output expected based on IT audit methodology provided) or hands on exercises; and
- Be delivered in English.

The Contractor must:

- Provide a mutually agreed-upon principal point of contact for each training event;
- Provide a mutually agreed upon on-line training platform. Current the OAG approved platforms include Microsoft Teams, Zoom and Webex; and
- Notify the OAG contact if there are changes to individuals providing the training within a minimum of 20 business days of any planned event.

In support of the Contractor delivering IT Audit Training, the OAG is responsible to:

- Provide an OAG principal point of contact;
- Discuss and review the IT audit methodology and training materials prior to the training;
- Provide the Contractor with a finalized number of participants at least five (5) business days before the course's scheduled delivery date; and
- Provide a suitable training facility and audio-visual equipment when the training location is on-site at the OAG offices.

Each training must be preceded by the delivery of the IT audit methodology.

The Contractor may be requested to develop training updates based on the OAG's needs and leading practices, for each of the technologies outlined in section III.1 above. This will include updating the OAG

on any changes to methodology, approach, control attributes and scoping requirements if and when applicable.

3. IT Audit Methodology Advice

- A. Twice a year, the Contractor must provide updates on IT trends which may include those relating to changes in auditing IT and are to be provided by an individual with an appropriate level of practical experience (from Senior Auditor to Partner level). These updates may be as a result of, but not limited to:
- Cyber Security
 - New tools and technologies
 - Awareness of industry practices
- B. The Contractor must be available to provide advice to the OAG on an 'as and when requested basis'. Advice may be in the form of answering questions from the OAG around the training provided, the implementation of the methodology to OAG files, IT audit related issues or troubleshooting the use of the methodology and documents provided by the Contractor. Advice may be requested using the work order process described in 4. Work Orders under VII. Other Consideration of the Statement of Work.

4. IT Audit Practice Review

The Contractor must annually perform one (1) practice review covering the work performed on ITGCs including risk assessment and identification of IT dependencies in support of a financial statement audit. The technologies to be covered through the practice review include but are not limited to those mentioned in Section III.1.

The scope of the practice review will be as follows:

- i. Practice review work may include interviews, obtaining documentation, analyzing information and providing recommendations on auditing practices;
- ii. Practice reviewer will review a pre-determined audit file selected by the OAG to ensure conclusions on controls and IT dependencies tested are appropriate and supported by sufficient evidence found in the audit files;
- iii. Practice review will only be conducted on files that have been completed;
- iv. Practice review will be limited to up to two (2) applications and their supporting infrastructure (i.e. database and operating system) per file as selected by the OAG;
- v. The OAG is expected to provide prompt access to all audit files (electronic and paper);
- vi. File review should be conducted within a reasonable timeframe (i.e. over a two (2) month period) by a Senior Auditor level resource or above ;
- vii. Ongoing discussions between the practice reviewer(s) and the OAG IT Audit team who conducted the file work should occur throughout the practice review process; the IT Audit Director responsible for the audit file should be made aware of the matters to be discussed at the final debriefing;
- viii. The practice reviewer will review that the work has been performed in accordance with professional standards and that methodology has been appropriately applied;
- ix. The practice reviewer will review that appropriate consultations have taken place and the resulting conclusions have been documented and implemented;
- x. The practice reviewer will review that the work performed supports the conclusions reached and is appropriately documented;
- xi. The practice reviewer will review that the evidence obtained is sufficient and appropriate to support the conclusion;
- xii. The practice reviewer will evaluate the severity and disposition of identified control deficiencies and whether it has been sufficiently documented and appropriately supported;

- xiii. The practice reviewer will review the IT audit completion memo and confirm that there are no unresolved deficiencies;
- xiv. After completing the review, the practice reviewers will verbally brief the engagement IT Audit Director and the Principal responsible for Audit Engagement Assistance (AEA), if required, on the findings of the review;
- xv. A draft report to the engagement IT Audit Director is to be issued in Microsoft Word Format for the practice review work performed per file within two weeks of the verbal briefing;
- xvi. The report should identify if the OAG is not in compliance with professional standards or methodology and a summary of the findings and recommendations for improvement;
- xvii. The IT Audit Director responsible for the particular file reviewed is expected to provide comments on the factual accuracy of the findings (if any) within five working days of receiving the draft report;
- xviii. The practice reviewer should aim to obtain the agreement of the engagement IT Audit Director on any findings. When this is not possible, any disagreements should be documented in the report;
- xix. The final report will be distributed to the IT Audit Directors and AEA Principal. This report will be signed off by the IT Audit Director, AEA Principal and the practice reviewer; and
- xx. For each file reviewed a separate report will be produced.

In support of the Contractor performing IT Audit Practice Review, the OAG is responsible for:

- i. Facilitating Contractor's access to the OAG intranet site for all pertinent OAG audit guidance and audit tools and a description or guidance of how they are used will be made available to Contractor's resource;
- ii. Providing an OAG laptop with audit software to Contractor's resource for the duration of the work;
- iii. Facilitating the Contractor's access to relevant information and data, including internal working paper files and any supporting documents; and
- iv. Responding to the Contractor's questions related to files selected for review within 2 business days.

IV. Minimum Mandatory Resource Qualifications and Experience:

The table below provides the minimum qualifications relevant to each Resource Category. Contractors MUST propose resource(s) that meet or exceed minimum qualification listed. The OAG expects that a team of up to fifteen (15) resources may be required to do the work of IT Audit methodology, training and advisory services (Section III.1, III.2 and III.3) and the team must include at a minimum of one (1) partner, one (1) manager and one (1) senior auditor/consultant. The remaining members of the team are to be determined by the Contractor. For the work of IT Audit Practice Review (Section III.4), The OAG expects that a team of resources consisting of a minimum of three (3) individuals – one (1) partner, one (1) manager and one (1) senior auditor/consultant may be required to do the work which could be different set of resources from the team for IT Audit methodology, training and advisory services (Section III.1, III.2 and III.3) It should be noted that the level of auditor/consultant resource is not required for the IT Audit Practice Review and there are additional qualifications required for trainers as described in the Section III.2 IT Audit training.

The OAG will request the Curriculum Vitae of proposed resources for every engagement during the contract period and validate their qualifications. The OAG reserves the right to reject any resource that does not satisfy the minimum mandatory qualification.

Resource Categories and Requirements	Systems and Information Technology Audits
Partners /Managing Directors	

Resource Categories and Requirements	Systems and Information Technology Audits
1. Education and Designations	<ul style="list-style-type: none"> • Designation in an IT related field (CISA , CISSP, CISM or CRISC designation); and • Undergraduate university degree (e.g. Bachelor's degree or equivalent or higher)
2. Minimum Experience	Within the last fifteen (15) years, ten (10) cumulative years IT and systems audit experience, including five (5) years managing engagements
Managers	
1. Education and Designations	<ul style="list-style-type: none"> • Designation in an IT related field (CISA , CISSP, CISM or CRISC designation); and • Undergraduate university degree (e.g. Bachelor's degree or equivalent or higher)
2. Minimum Experience	Within the last ten (10) years, eight (8) cumulative years IT and systems audit experience, including three (3) years managing engagements
Senior Auditors/Consultants	
1. Education and Designations	<ul style="list-style-type: none"> • Designation in an IT related field (CISA , CISSP, CISM or CRISC designation); and • Undergraduate university degree (e.g. Bachelor's degree or equivalent or higher)
2. Minimum Experience	Within the last five (5) years, two (2) cumulative years IT and systems audit experience, including one (1) year supervisory experience
Auditors/Consultants	
1. Education and Designations	University degree in an IT related field
2. Minimum Experience	Within the last five (5) years, one (1) cumulative year IT and systems audit experience

V. Timelines:

The work by the Contractor will begin on the date of the contract award for a period of three (3) years with an irrevocable option for the OAG to extend the term for up to two (2) additional one (1) year periods.

VI. Estimated Level of Effort:

Section III.1 and III.2 IT Audit Methodology and IT Audit Training

The estimated level of effort **per technology** in hours which can be shared across all levels of resource however cannot exceed the total amount is indicated in the table below. The level of effort for the development of tailored IT Audit methodology (III.1) indicated below is only applicable to 10 additional technologies listed in the Statement of Work, Section III.1.

Level of Effort Per Technology Requested (Across Partner to Auditor level)

Activity	Application System (maximum hours)	Infrastructure System (maximum hours)
Development of tailored IT Audit methodology (III.1)	15	15
Training preparation and delivery of training (III.2)	35	25
Total	50	40

It is expected that there will be two (2) training events delivered throughout the year. The order of the training event is to be determined based on the OAG operational requirements. The methodology/training dates will be set with the mutual consent of the Contractor and the OAG.

The estimated level of effort per technology requested in hours for the development of the IT audit methodology updates and for the instructor preparation and delivery of training updates is indicated in the table below.

Level of Effort Per Technology Requested (Across Partner to Auditor level)		
Activity	Application System (maximum hours)	Infrastructure System (maximum hours)
Methodology updates (III.1)	5	5
Training updates (III.2)	10	10
Total	15	15

It is expected that there will be up to three (3) methodology and training updates delivered throughout the year. The order of the training update events is to be determined based on OAG operational requirements. The methodology/training dates will be set with the mutual consent of the Contractor and the OAG.

Section III.3 IT Audit Methodology Advice

- i. The Contractor must provide advice in the form of updates on IT Audit methodology trends twice a year. For this advice, the expected level of effort is no more than 2 hours per session up to a maximum of 4 hours at the Partner and Manager level. The Contractor would present the updates in person or virtually as mutually agreed with the OAG.
- ii. The Contractor will provide IT audit specific advice as requested by the OAG. The estimated level of effort is up to 30 hours per year across all resource levels. The level of Contractor resource to provide the advice must be mutually agreed upon between the OAG and the Contractor at the out-set of the inquiry sought depending on the nature and complexity of the advice requested.

Section III.4 IT Audit Practice Review

The estimated time commitment for all applications, infrastructure and IT dependencies is up to 60 hours in total. This time in hours is for the review of the files, the draft report and the final report as indicated in the table below.

Total Estimated Level of Effort Per File Reviewed	
Activity	Maximum Hours
File Practice Review	55 hours
Draft Report	3 hours

Final Report	2 hours
Total	60 hours – This time may include a maximum of 15 hours at the Partner level and 15 hours at the Manager level.

The inclusion of the foregoing volumetric data in respect of the level of effort does not represent a commitment by the OAG that future requirement for the services will be consistent with this data.

VII. Other Considerations:

1. License to Intellectual Property Rights in Background Information

The Contractor grants to Canada a license to use the Background Information to the extent that it is reasonably necessary for Canada to exercise fully all its rights in the deliverables and in the Foreground Information including but not limited to reproducing all deliverables in a different format (such as Excel or Word) or translation. This license is non-exclusive, perpetual, irrevocable, worldwide, fully-paid and royalty-free. The Contractor shall acknowledge all stipulations relating to the Intellectual Property as provided in the resulting contract clauses, Supplemental General Condition [4007 \(2022-12-01\)](#).

2. Location of Work and Travel Requirements

The training will be delivered either virtually or in the National Capital Region, to be confirmed at a later date by the OAG.

For the delivery of IT Audit training, section III.2 of the Annex A Statement of Work, occasional travel may be required, and the Contractor will be reimbursed for the authorized travel and living expenses reasonably and properly incurred in the performance of the Work, at cost, without any allowance for overhead or profit, in accordance with the meal and private vehicle allowances specified in Appendices B, C and D of the [National Joint Council Travel Directive](#), and with the other provisions of the directive referring to "travellers", rather than those referring to "employees". Canada will not pay the Contractor any incidental expense allowance for authorized travel. All travel must have the prior authorization of the OAG and all payments are subject to government audit.

3. Language of Work

Bilingual (English and French) resources are preferred but not mandatory. At a minimum all Contractor's resources must be able to communicate orally and in writing in English. Each proposed resource's bilingual capability should be indicated in the Curriculum Vitae.

4. Security

Any resources proposed for IT Audit Methodology and IT Audit Training will have no access to protected information nor to protected assets or sensitive work sites therefore are exempted from security screening. The resources proposed for IT Audit Advice and IT Audit Practice Review are required to obtain and maintain a valid Government of Canada Security Status and/or Clearance at a minimum level of "Reliability Status" before engagements.

Section of SOW	Security Requirements for Resources	Access to Information up to PROTECTED B?	Access to OAG Premises?	Access to OAG Laptop?
IT Audit Methodology	None	No	No	No
IT Audit Training	None	No	No	No
IT Audit Advice	Reliability	Yes	Yes	No
IT Audit Practice Review	Reliability	Yes	Yes	Yes

5. Work Orders

All work to be delivered on an 'as and when requested basis' must be authorized in advance by the OAG Project Authority in accordance with Work Order process described below. A Work Order is required before any work is undertaken.

The OAG may request Work required under the Contract by delivering a written notice (Work Order Request) to the Contractor specifying the proposed work. The Work Order Request will specify, among other things, the tasks, deliverables, and level of effort for the required Work. Within two (2) days after Contractor's receipt of the Work Order Request, or such period of time as may be expressly requested by the OAG in the Work Order Request, the Contractor shall deliver to the OAG a written response to the Work Order Request (Work Order Response). After receiving any Work Order Response, the OAG may, in its sole discretion, (1) issue a written direction to the Contractor to authorize the specified Work in accordance with the terms of the Work Order Response (Work Order); (2) issue a written direction to the Contractor advising of any requested revisions or modifications to the Work Order Response, in which case the Contractor shall provide an updated Work Order Response within seven (7) days after the Contractor's receipt of the Work Order Request, or such shorter period of time as may be expressly requested by the OAG in the written direction; or (3) reject the Work Order Response. In any event, for greater certainty, the OAG may, in its sole discretion, terminate, in whole or in part, the Contract or any work hereunder, at any time during the term of the Contract, whether or not any Work Order Request or Work Order Response has been delivered.

ANNEX B, BASIS OF PAYMENT

A - Contract Period (From date of Contract to _____ *(to be inserted at contract award)*)

During the period of the Contract, for Work performed in accordance with the Contract, the Contractor will be paid as specified below.

1.0 Part A - Firm, All-inclusive Prices for IT Audit Methodology

Name of Technology	Price (\$)
Generic application (i.e. in-house developed applications)	
SAP (i.e. ECC and S/4 HANA)	
MS Dynamics (i.e. Great Plains, DAX, D365)	
PeopleSoft Financials and/or Human Resources Management System	
Oracle Financials	
Mainframe: Applicable to RACF, TSS, ACF2, Z/OS, Control-M, CA/7, TWS and CICS	
Windows Server and Active Directory	
UNIX based operating systems (i.e. AIX, HP-UX, Linux and Unix)	
iSeries/AS400	
DB2 Database	
Oracle Database	
MSSQL Database	

2.0 Part B- Firm, All-inclusive Hourly Rate of each resource category

The Contractor will be paid all inclusive firm hourly rates as follows:

Category	Name	Firm, All-inclusive Hourly Rate
Partner		
Manager		
Senior Auditor/Consultant		
Auditor/Consultant		

Definition of an Hour/Proration

An hour is defined as 60 minutes exclusive of meal breaks. Payment will be for hours actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked which is more or less than an hour will be prorated to reflect actual time worked in accordance with the following formula:

$$(\text{Minutes worked} \times \text{applicable firm hourly rate}) \div 60 \text{ minutes}$$

- i. All proposed personnel must be available to work outside normal office hours during the duration of the Contract.
- ii. No overtime charges will be authorized under the Contract. All time worked will be compensated according to paragraph above.

B - Option to Extend the Term of the Contract

This section is only applicable if the option to extend the Contract is exercised by Canada.

During the extended period of the Contract specified below, the Contractor will be paid as specified below to perform all the Work in relation to the Contract extension.

B1 - Extended Contract Period

The period of the contract is from _____ to _____ *(to be inserted at contract award)*

1.0 Part A - Firm, All-inclusive Prices for IT Audit Methodology

Name of Technology	Price (\$)
Generic application (i.e. in-house developed applications)	
SAP (i.e. ECC and S/4 HANA)	
MS Dynamics (i.e. Great Plains, DAX, D365)	
PeopleSoft Financials and/or Human Resources Management System	
Oracle Financials	
Mainframe: Applicable to RACF, TSS, ACF2, Z/OS, Control-M, CA/7, TWS and CICS	
Windows Server and Active Directory	
UNIX based operating systems (i.e. AIX, HP-UX, Linux and Unix)	
iSeries/AS400	
DB2 Database	
Oracle Database	
MSSQL Database	

2.0 Part B - Firm, All-inclusive Hourly Rate of each resource category

The Contractor will be paid all inclusive firm hourly rates as follows:

Category	Name	Firm, All-inclusive Hourly Rate
Partner		
Manager		
Senior Auditor/Consultant		
Auditor/Consultant		

Definition of an Hour/Proration

An hour is defined as 60 minutes exclusive of meal breaks. Payment will be for hours actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked which is more or less than an hour will be prorated to reflect actual time worked in accordance with the following formula:

$$(\text{Minutes worked} \times \text{applicable firm hourly rate}) \div 60 \text{ minutes.}$$

- i. All proposed personnel must be available to work outside normal office hours during the duration of the Contract.
- ii. No overtime charges will be authorized under the Contract. All time worked will be compensated according to paragraph above.

B2 - Extended Contract Period

The period of the contract is from _____ to _____ *(to be inserted at contract award)*

1.0 Part A - Firm, All-inclusive Prices for IT Audit Methodology

Name of Technology	Price (\$)
Generic application (i.e. in-house developed applications)	
SAP (i.e. ECC and S/4 HANA)	
MS Dynamics (i.e. Great Plains, DAX, D365)	
PeopleSoft Financials and/or Human Resources Management System	

Oracle Financials	
Mainframe: Applicable to RACF, TSS, ACF2, Z/OS, Control-M, CA/7, TWS and CICS	
Windows Server and Active Directory	
UNIX based operating systems (i.e. AIX, HP-UX, Linux and Unix)	
iSeries/AS400	
DB2 Database	
Oracle Database	
MSSQL Database	

2.0 Part B - Firm, All-inclusive Hourly Rate of each resource category

The Contractor will be paid all inclusive firm hourly rates as follows:

Category	Name	Firm, All-inclusive Hourly Rate
Partner		
Manager		
Senior Auditor/Consultant		
Auditor/Consultant		

Definition of an Hour/Proration

An hour is defined as 60 minutes exclusive of meal breaks. Payment will be for hours actually worked with no provision for annual leave, statutory holidays and sick leave. Time worked which is more or less than an hour will be prorated to reflect actual time worked in accordance with the following formula:

$$(\text{Minutes worked} \times \text{applicable firm hourly rate}) \div 60 \text{ minutes.}$$

- iii. All proposed personnel must be available to work outside normal office hours during the duration of the Contract.
- iv. No overtime charges will be authorized under the Contract. All time worked will be compensated according to paragraph above.