



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

**REQUEST FOR SUPPLY ARRANGEMENT/
DEMANDE POUR UN ARRANGEMENT EN
MATIÈRE D'APPROVISIONNEMENT**

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

We hereby offer to provide to His Majesty the King in Right of Canada, as represented by the Auditor General of Canada, in accordance with the terms and conditions set out herein or attached hereto, the goods, services, and construction detailed herein and on any attached sheets.

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

Nous offrons par la présente de fournir au Sa Majesté le Roi du chef du Canada, représenté par le vérificateur général du Canada, aux conditions énoncées ou incluses par référence dans la présente et aux annexes ci-jointes, les biens, services et construction énumérés ici et sur toute feuille ci-annexée.

Solicitation Closes / L'invitation prend fin

At – à :

**14:00 Eastern Standard Time /
14h00 Heure Normale de l'Est**

On - le :

**1 January 2100 /
1 janvier 2100**

Title/Titre: Ongoing Opportunity to Qualify - Audit and Related Services (ARS) / Opportunité continue de se qualifier - Audit et services associés (ASA)	
Solicitation No / N° de l'invitation : 369/B	Date of Solicitation / Date de l'invitation 12 April 2023 / 12 avril 2023
Address Enquiries to / Adresser toutes questions à Cho, Soo Yeon (Alex) suppliers@oag-bvg.gc.ca	
Telephone No. / N° de téléphone 613-952-0213	
Destination of Goods, Services and Construction / Destination des biens, services et construction Specified Herein Précisé dans les présentes	
Security / Sécurité This request for a Supply Arrangement does not contain a security requirement. / Cette Demande pour un arrangement ne contient pas d'exigence de sécurité.	
Instructions: See Herein Instructions: Voir aux présentes	
Vendor Name and Address / Raison sociale et adresse du fournisseur Telephone No. / N° de telephone:	
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) Name/Nom _____ Title/Titre _____ Signature _____ Date _____	

BID SOLICITATION FOR SUPPLY ARRANGEMENTS FOR AUDIT AND RELATED SERVICES (ARS) FOR THE OFFICE OF THE AUDITOR GENERAL OF CANADA

This is a request to solicit bids for Supply Arrangements (SA's) for the provision of Audit and Related Services (ARS) to the Office of the Auditor General of Canada (OAG). Suppliers capable of meeting the requirements of this solicitation are invited to submit an arrangement. This document will serve to refresh the SAs in place for the provision of ARS and to maintain the current SAs awarded under SA369. Existing Suppliers are not required to re-qualify for any categories for which they already have a SA although they must otherwise comply with the requirements of the bid solicitation.

AUDIT AND RELATED SERVICES (ARS) FOR OFFICE OF THE AUDITOR GENERAL OF CANADA (OAG)

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PART 1 - GENERAL INFORMATION

1.1 Introduction

The Request for Supply Arrangements (RFSA) is divided into six parts plus attachments and annexes, as follows:

- Part 1 General Information: provides a general description of the requirement;
- Part 2 Supplier Instructions: provides the instructions applicable to the clauses and conditions of the RFSA;
- Part 3 Arrangement Preparation Instructions: provides Suppliers with instructions on how to prepare the arrangement to address the evaluation criteria specified;
- Part 4 Evaluation Procedures and Basis of Selection: indicates how the evaluation will be conducted, the evaluation criteria which must be addressed in the arrangement and the basis of selection;
- Part 5 Certifications and Additional Information: includes the certifications and additional information to be provided; and
- Part 6 6A, Supply Arrangement, 6B, Bid Solicitation, and 6C, Resulting Contract Clauses:
 - 6A, includes the Supply Arrangement (SA) with the applicable clauses and conditions;
 - 6B, includes the instructions for the bid solicitation process within the scope of the SA;
 - 6C, includes general information for the conditions which will apply to any contract entered into pursuant to the SA.

The Attachments and Annexes include:

- List of attachments to Part 4 (Evaluation Procedures and Basis of Selection)
 - Attachment A –Technical Evaluation Criteria
- List of Annexes to Part 6 (Supply Arrangement)
 - Annex A – Statement of Requirements
 - Annex B – Qualified Streams

1.2 Acronyms, Definitions and Key Terms

Words defined in the Standard Instructions and used in this RFSA have the meanings given to them in the Standard Instructions. Also, the following words have the following meanings:

“Audit Data Analytics” means the science and art of discovering and analyzing patterns, identifying anomalies, and extracting other useful information in data underlying or related to the subject matter of an audit through analysis, modeling, and visualization for the purpose of planning or performing the audit. Specifically, ADA uses a wide range of scientific methods, processes, statistical analysis, and advanced analytics technologies, including machine learning and predictive modeling to explore entire populations of audit related data.

“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.

“Existing Supplier” refers to a supplier that currently has a valid ARS Supply Arrangement that was awarded as a results of OAG solicitation #369.

“New Supplier” refers to a supplier that does not currently hold a valid ARS Supply Arrangement.

ACRONYMS	
ADA	Audit Data Analytics
ARS	Audit and Related Services
CETA	Canada-European Union Comprehensive Economic and Trade Agreement
CFTA	Canadian Free Trade Agreement
CISD	Canadian Industrial Security Directorate
CITT	Canadian International Trade Tribunal
CPTPP	Comprehensive and Progressive Agreement for Trans-Pacific Partnership
ESDC	Employment and Social Development Canada
FCP	Federal Contractors Program
FPS	Former Public Servant
IT	Information Technology
NPP	Notice of Proposed Procurement
OAG	Office of the Auditor General of Canada
OPO	Office of the Procurement Ombudsman
PSIB	Procurement Strategy for Indigenous Business
RFP	Request for Proposal
RFSA	Request for Supply Arrangement
SA	Supply Arrangement
WTO-AGP	World Trade Organization Agreement on Government Procurement

1.3 Summary

This solicitation is a Request for Supply Arrangement to satisfy the Office of the Auditor General of Canada’s requirement for the provision of Audit and Related Services (ARS) to locations throughout Canada, excluding any locations in areas subject to any of the Comprehensive Land Claims Agreements. All suppliers capable of meeting the requirements of this RFSA are invited to submit an arrangement for a SA.

This RFSA does not preclude the OAG from using another method of supply to meet same or similar needs.

1.3.1 Who should submit an arrangement?

Please refer to section 6.6 of Part 6A, Supply Arrangement, for details on the quarterly refresh periods and for information on who should submit an arrangement.

1.3.2 Streams

ARS includes the following streams of services:

Stream 1 - Financial Audit: providing assurance services on financial statements

Stream 2 - Data Analytics: providing services for assurance level evidence in support of audit through analysis of data

Stream 3 - Financial Instruments Audit and Related Consulting Services: providing services which include valuation, Presentation and Disclosures of Financial Instruments and Derivatives

Sub-Stream 3A –Financial Instruments Valuation

Sub-Stream 3B – Private Market Valuation

Sub-Stream 3C – Financial Instruments and Derivatives Presentation and Disclosures

Stream 4 - Actuarial Services: providing services of assistance on auditing insurance liabilities and/or employee benefit liabilities

Sub-Stream 4A - Audit Conclusion on Insurance policy liabilities

Sub-Stream 4B - Audit Conclusion on Employee Benefits

Stream 5 - Special Examination: providing services of assurance on operating effectiveness of systems and practices under audit

For Streams 1, 2 and 5:

Arrangements will be evaluated on a stream basis. It is not necessary to submit an arrangement for all streams to be issued a SA. Therefore, if a supplier wishes to submit an arrangement for services in only one specific stream, it may do so.

For Streams 3 and 4:

Arrangements will be evaluated on a sub-stream basis. It is not necessary to submit an arrangement for all sub-streams to be issued a SA. Therefore, if a Supplier wishes to submit an arrangement for services in only one specific sub-stream, it may do so.

Suppliers are reminded of the importance of reading this document in its entirety, as well as all documents incorporated by reference.

1.4 Trade Agreements

The requirement is subject to the provisions of the World Trade Organization Agreement on Government Procurement (WTO-AGP), the Canadian Free Trade Agreement (CFTA), the Comprehensive and Progressive Agreement for Trans-Pacific Partnership (CPTPP), the Canada-European Union Comprehensive Economic and Trade Agreement (CETA), the Canada-United Kingdom Trade Continuity Agreement, the Canada – Chile Free Trade Agreement, the Canada – Colombia Free Trade Agreement, the Canada – Honduras Free Trade Agreement, the Canada – Korea Free Trade Agreement, the Canada – Panama Free Trade Agreement, the Canada – Peru Free Trade Agreement, and the Canada – Ukraine Free Trade Agreement.

1.5 Identified Users

The SA(s) resulting from this solicitation may be used by Identified Users to fulfill the requirements of the OAG. Only “pre-qualified Suppliers” awarded a SA via this solicitation and qualified for the relevant stream(s) will be eligible to provide the services.

1.6 Debriefings

Suppliers may request a debriefing on the results of the request for supply arrangements process. Suppliers should make the request to the Supply Arrangement Authority within 15 working days of receipt of the results of the request for supply arrangements process. The debriefing may be in writing, by telephone or in person, at the OAG's discretion.

PART 2 - SUPPLIER INSTRUCTIONS

2.1 Standard Instructions, Clauses and Conditions

All instructions, clauses and conditions identified in the Request for Supply Arrangements (RFSA) 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.

Suppliers who submit an arrangement agree to be bound by the instructions, clauses and conditions of the RFSA and accept the clauses and conditions of the Supply Arrangement.

2.1.1 Standard Instructions, Clauses and Conditions

The [2008](#) (2022-03-29) Standard Instructions - Request for Supply Arrangements - Goods or Services, are incorporated by reference into and form part of the RFSA, with the following modifications:

(a) General information is amended as follows:

Delete: Public Works and Government Services Canada (PWGSC)

Insert: Office of the Auditor General of Canada (OAG)

(b) Section 01, Integrity provisions—arrangement, is deleted in its entirety.

(c) Section 02, Procurement Business Number, is deleted in its entirety.

(d) 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 RFSA and resulting supply arrangement by number, date and title are incorporated by reference into and form part of the RFSA and resulting supply arrangement as though expressly set out in the RFSA and resulting supply arrangement.”

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

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

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

Insert: “send its arrangement only to the Office of the Auditor General (OAG) at the email address specified on page 1 of the RFSA;”

(f) Section 05, Submission of arrangements – Subsection 4 is amended as follows:

Delete: 60 days

Insert: 180 days

(g) Section 06, Late arrangements, is deleted in its entirety and replaced by the following:

“OAG will delete arrangements delivered after the stipulated RFSA closing date and time.”

(h) Section 07, Delayed arrangements, is deleted in its entirety and replaced with the following;

"It is the responsibility of the Supplier to ensure that their entire arrangement submission has been received electronically by the closing time.

Canada will not be responsible for any failure attributable to the transmission or receipt of the arrangement including, but not limited to, the following:

- i. receipt of garbled, corrupted or incomplete arrangement;
- ii. illegibility of the arrangement; or
- iii. security of arrangement data.

Arrangements received after the closing time and date will not be accepted. Misrouting or other electronic delivery issues resulting in late submission of bids will not be accepted."

(i) Section 08, Transmission by facsimile or by CPC Connect, is deleted in its entirety.

(j) Section 19, Further Information – Subsection 2 is deleted in its entirety.

(k) Section 20, Code of Conduct for Procurement – arrangement, is modified to extend the application of the Code to contracts awarded by the OAG.

2.2 Former Public Servant - Notification

Service contracts awarded to former public servants in receipt of a pension or a lump sum payment must bear the closest public scrutiny and reflect fairness in the spending of public funds. Therefore, the bid solicitation will require that you provide information that, were you to be a successful Supplier, your status with respect to being a former public servant in receipt of a pension or a lump sum payment, will be required to report this information on the departmental websites as part of the published proactive disclosure reports generated in accordance with Treasury Board policies and directives on contracts with former public servants, [Contracting Policy Notice 2012-2](#) and the [Guidelines on the Proactive Disclosure of Contracts](#).

2.3 Federal Contractors Program for Employment Equity - Notification

The Federal Contractors Program (FCP) for employment equity requires that some contractors make a formal commitment to Employment and Social Development Canada (ESDC) - Labour to implement employment equity. In the event that this Supply Arrangement would lead to a contract subject to the Federal Contractors Program (FCP) for employment equity, the bid solicitation and resulting contract templates would include such specific requirements. Further information on the Federal Contractors Program (FCP) for employment equity can be found on [Employment and Social Development Canada \(ESDC\) - Labour's](#) website.

2.4 Designation as Set Aside - Notification

Subsequent procurement requirements executed within the framework of the SA may be designated by Identified Users as a set-aside under the federal government's Procurement Strategy for Indigenous Business (PSIB). In these specific cases the subsequent procurement requirement will be set aside from the international trade agreements under the provision each has for measures with respect to Aboriginal peoples or for set-asides for small and minority businesses. Further to Article 800 of the CFTA, the CFTA would not apply to these future procurements.

Also, these subsequent procurement requirements will only be distributed to those SA Holders that have qualified as an Indigenous Business in the applicable stream or sub-stream. See Part 5 of this RFSA for further details.

2.5 Enquiries - Request for Supply Arrangements

All enquiries must be submitted in writing to the Supply Arrangement Authority no later than fifteen (15) calendar days before the Request for Supply Arrangements (RFSA) closing date. Enquiries received after that time may not be answered.

Suppliers should reference as accurately as possible the numbered item of the RFSA to which the enquiry relates. Care should be taken by Suppliers to explain each question in sufficient detail in order to enable Canada to provide an accurate answer. Technical enquiries which the Supplier assesses as including proprietary information are expected to be clearly marked "proprietary" at each relevant item. Items identified as "proprietary" will be treated as such. Canada may request that Suppliers edit the question(s), so that the proprietary nature of the question(s) is eliminated, and the enquiry can be provided to all Suppliers. Enquiries not submitted in a form that can be distributed to all Suppliers may not be answered by Canada.

2.6 Applicable Laws

The Supply Arrangement (SA) and any contract awarded under the SA must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario, Canada.

Suppliers may, at their discretion, substitute the applicable laws of a Canadian province or territory of their choice without affecting the validity of the arrangement, 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 Suppliers.

2.7 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 Supply Arrangement 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 - ARRANGEMENT PREPARATION INSTRUCTIONS

3.1 Arrangement Preparation Instructions

Canada requests that Suppliers provide separate arrangements for each stream or sub-stream for which they are requesting qualification and that each arrangement be presented in separate sections as follows:

Section I: Technical Arrangement – one (1) electronic copy in PDF or MS Word format; and
Section II: Certifications – one (1) electronic copy in PDF or MS Word format.

Only an arrangement submitted in one (1) email for one stream or sub-stream, with each section separately attached will be evaluated.

Arrangements must be sent to suppliers@oag-bvg.gc.ca and received by the RFSA closing date identified on page 1.

Canada requests that Suppliers follow the format instructions described below in the preparation of their arrangement:

- (a) use 8.5 x 11 inch (216 mm x 279 mm) page set up;
- (b) use a numbering system that corresponds to the RFSA;
- (c) include a table of contents; and
- (d) include a title page at the front of each section that includes the title, date, solicitation number, Supplier's name and address and contact information of its representative.

Submission of Multiple Arrangements per stream or sub-stream:

- (a) A Supplier, including related entities, will be permitted, under each stream or sub-stream, to participate in the submission of:
 - 1) one arrangement by the Supplier on its own and one arrangement from a related entity to the Supplier submitted in a joint venture that includes at least one party that is not related to the Supplier;
 - 2) two arrangements submitted in joint venture, each of which contains one or more related entities, where at least one of the joint ventures includes at least one party that is not a related entity to the Supplier; or
 - 3) two arrangements, each of which is from the Supplier and a related entity to the Supplier on its own.
- (b) The submission of multiple arrangements under a stream or sub-stream, except as set out in (a), is not permitted in response to this RFSA. If a Supplier or any related entities participate in more than one arrangement (not in accordance with (a)), Canada will provide those Suppliers with 2 working days to identify the arrangements to be considered by Canada. Failure to meet this deadline will result in all the affected arrangements being disqualified. If multiple arrangements are submitted, each arrangement must be a physically separate document, clearly marked as a separate arrangement. Each arrangement will be evaluated independently without regard to other arrangements submitted and, therefore, every arrangements must be complete.
- (c) For the purposes of this Article, regardless of the jurisdiction where any of the entities concerned is incorporated or otherwise formed as a matter of law (whether that entity is a natural person, corporation, partnership, etc.), 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.
- (d) The Supplier must, if requested by the Supply Arrangement Authority, confirm whether another entity is a related entity as defined under (c) or provide a list of the entities that meet the definition of 1, 2, 3 or 4. The Supply Arrangement Authority has the right to ask for additional information to verify the Supplier's confirmation or information. If the Supplier does not submit the requested information within the period set by the Supply Arrangement Authority, its arrangement will be disqualified.

3.1.1 Section I: Technical Arrangement

In the technical arrangement, Suppliers are strongly encouraged to submit the information that demonstrates their understanding of the requirements contained in this RFSA and how they meet these requirements, including the evaluation criteria in Attachment A.

This section should address clearly and in sufficient depth the points that are subject to the evaluation criteria against which the arrangement will be evaluated. Suppliers are requested to provide detailed information to describe where, when and how work experience was acquired. Failure to provide such information, or simply repeating the statement contained in the solicitation is not sufficient and the Supplier may be declared non-responsive.

For any requirements that specify a particular time period (e.g., 2 years) of experience, Canada will not evaluate any information about experience if the technical arrangement does not include the relevant dates (month and year) for the experience claimed (i.e., the start date and end date). In the case where the timelines of two or more contracts or experience overlap, the duration of time common to each contract or experience will not be counted more than once.

In order to facilitate the evaluation of the arrangement, Canada requests that Suppliers address and present topics in the order of the evaluation criteria under the same headings. To avoid duplication, Suppliers may refer to different sections of their arrangements by identifying the specific paragraph and page number where the subject topic has already been addressed.

Joint venture experience

- (a) Where the Supplier 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 Supplier is a joint venture consisting of members L and O. A RFSA requires that the Supplier 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 Supplier has previously done the work. This Supplier 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 submitting an arrangement.

- (b) A joint venture Supplier may rely on the experience of one of its members to meet any given technical criterion of this RFSA.

Example: A Supplier is a joint venture consisting of members X, Y and Z. If a RFSA requires: (a) that the Supplier have 3 years of experience providing maintenance service, and (b) that the Supplier 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 Supplier 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 RFSA. 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 Supplier is requested to indicate which joint venture member satisfies the requirement. If the Supplier has not identified which joint venture member satisfies the requirement, the Supply Arrangement Authority will provide an opportunity to the Supplier to submit this information during the evaluation period. If the Supplier does not submit this information within the period set by the Supply Arrangement Authority, its arrangement will be declared non-responsive.

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

- Contracts all signed by A;
- Contracts all signed by B;
- Contracts all signed by A and B in joint venture;
- 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 Supplier with questions regarding the way in which a joint venture Arrangement will be evaluated should raise such questions through the Enquiries process as early as possible during the RFSA solicitation period.

3.1.2 Section II: Certifications

It is a requirement that Suppliers submit the certifications and additional information required under Part 5.

Regions and Metropolitan Areas - the following Regions and Metropolitan Areas may receive professional services under the SAs resulting from this RFSA:

Regions:

Atlantic
Quebec
National Capital
Ontario
Western
Pacific
Remote/Virtual Access

Metropolitan Areas:

Halifax
Montreal
National Capital
Vancouver
Edmonton

In submitting an arrangement to this RFSA, Suppliers will have the opportunity to select which Regions and Metropolitan Areas they wish to provide services to, should their arrangement result in the issuance of a SA. See Part 5 of this RFSA.

PART 4 - EVALUATION PROCEDURES AND BASIS OF SELECTION

4.1 Evaluation Procedures

Arrangements will be assessed in accordance with the entire requirement of the RFSA including the technical evaluation criteria. There are several steps in the evaluation methodology, which are described below. Even though the evaluation and selection will be conducted in steps, the fact that Canada has proceeded to a later step does not mean that Canada has conclusively determined that the Supplier has successfully passed all the previous steps. Canada may conduct steps of the evaluation in parallel.

An evaluation team composed of representatives of Canada will evaluate the arrangements. Canada may hire any independent consultant, or use any Government resources, to evaluate any arrangement. Not all members of the evaluation team will necessarily participate in all aspects of the evaluation.

- (a) **Requests for Clarifications:** If Canada seeks clarification from the Supplier about its arrangement, the Supplier will have two working days (or a longer period if specified in writing by the SA Authority) to provide the necessary information to Canada.
- (b) **Requests to Verify Information in the Arrangement:** If Canada seeks to verify information from the Supplier about information in its arrangement, the following process will apply:
 - 1) Through independent research: Canada may use any information, whether it is included in the arrangement or comes from another source, including Canada's internal resources, other Government of Canada entities or third parties (i.e. entities external to the Government of Canada), that Canada considers advisable, to conduct a comprehensive verification of the information contained in the arrangement.
 - 2) Whenever information provided by the Supplier differs from the information gathered through the independent research or the information in the arrangement cannot be validated, Canada may notify the Supplier in writing and identify to the extent possible the portion of information in the arrangement that is the subject of concern(s). In some situations, for security reasons, it may not be possible for Canada to provide any information to the Supplier.
 - 3) Any written notice will provide the Supplier with one opportunity to submit additional information about the subject of concern(s) within fourteen (14) calendar days (or a longer period if specified in writing by the Supply Arrangement Authority) following the day on which Canada's written notification is sent to the Supplier.
 - 4) If the Supplier submits additional information during the allotted time, Canada will review and assess this information.
 - a. If in Canada's opinion, the concern(s) remain or the information in the arrangement cannot be validated, for evaluation purposes the information of concern in the arrangement will not be evaluated.
 - b. If in Canada's opinion, the concern(s) has been clarified and the information in the arrangement has been verified, the information in the arrangement will be evaluated. Any additional information provided by the Supplier under this subsection will only be consider for purposes of this sub-article (b).
 - 5) If the Supplier does not submit additional information and if in Canada's opinion, the concern(s) remain or the information in the arrangement cannot be validated, for evaluation purposes the information of concern in the arrangement will not be evaluated.

4.1.1 Technical Evaluation

Mandatory Technical Criteria

- (a) Each arrangement will be reviewed to determine whether it meets the mandatory technical criteria of the RFSA. Any element in the RFSA with the words “must”, “require” or “mandatory” is mandatory. Arrangements that do not comply with each and every mandatory technical criteria will be declared non-responsive and be disqualified.
- (b) The mandatory technical criteria are described in Attachment A – Technical Evaluation Criteria.

4.1.2 Financial Evaluation

No financial evaluation of arrangements is required to be issued a SA.

4.2 Basis of Selection

The evaluation steps are as follows:

4.2.1 Step 1 – Technical Evaluation:

An arrangement must comply with the requirements of the RFSA and meet all mandatory technical evaluation criteria to be declared responsive.

4.2.2 Step 2 – Selection and Issuance of Supply Arrangements:

Each responsive arrangement will be recommended for the issuance of a SA for the streams or sub-streams being applied for according to the conditions identified in Part 6 – Supply Arrangement and Resulting Contract Clauses.

Where a Supplier qualifies as an Indigenous Business this will be indicated in the applicable SA.

Suppliers should note that the issuance of all SAs is subject to Canada's internal approvals process. If such approval is not given, the SA will not be issued.

All Suppliers will be notified in writing regarding the outcome of this RFSA.

PART 5 – CERTIFICATIONS AND ADDITIONAL INFORMATION

Suppliers must provide the required certifications and additional information to be issued a supply arrangement (SA).

The certifications provided by Suppliers to Canada are subject to verification by Canada at all times. Unless specified otherwise, Canada will declare an arrangement non-responsive, or will suspend a resulting supply arrangement if any certification made by the Supplier is found to be untrue whether made knowingly or unknowingly during the arrangement evaluation period, or during the period of any supply arrangement arising from this RFSA.

The Supply Arrangement Authority will have the right to ask for additional information to verify the Supplier's certifications. Failure to comply and to cooperate with any request or requirement imposed by the Supply Arrangement Authority will render the arrangement non-responsive.

Joint Venture (JV) Arrangements: Unless expressly provided otherwise during the evaluation period, any certification required to be made by the Supplier must be made by the designated representative on behalf of the entire JV.

5.1 Certifications Precedent to the Issuance of a Supply Arrangement and Additional Information

The certifications and additional information listed below should be submitted with the arrangement, but may be submitted afterwards. If any of these required certifications or additional information is not completed and submitted as requested, the Supply Arrangement Authority will inform the Supplier 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 provided will render the arrangement non-responsive.

5.1.1 Set-Aside for Indigenous Business – Self-Identification Requested

This self-identification is optional and available for those Suppliers that seek qualification for subsequent procurement requirements that will be set aside under the federal government Procurement Strategy for Indigenous Business.

- (a) Subsequent procurement requirements issued to SA holders may be designated as set aside under the federal government Procurement Strategy for Indigenous Business. For more information on Indigenous business requirements of the Set-aside Program for Indigenous Business see [Annex 9.4](#), of the Public Services and Procurement Canada *Supply Manual*.
- (b) A Supplier seeking to qualify for subsequent procurement requirements that are designated as set aside under the Federal government Procurement Strategy for Indigenous Business is requested to:
 - 1) certify that it meets, and understands that it must continue to meet throughout the duration of the Arrangement, the requirements described in the above-mentioned annex.
 - 2) agree that any subcontractor it engages under any resulting contract must satisfy the requirements described in the above-mentioned annex.
- (c) The Supplier must check one applicable box below:
 - () The Supplier is an Indigenous business that is a sole proprietorship, band, limited company, co-operative, partnership or not-for-profit organization.
 - () The Supplier is either a joint venture consisting of two or more Indigenous businesses or a joint venture between an Indigenous business and a non-Indigenous business.

- (d) The Supplier must, upon request by Canada, provide all information and evidence supporting this certification. The Supplier must ensure that this evidence will be available for audit during normal business hours by a representative of Canada, who may make copies and take extracts from the evidence. The Supplier must provide all reasonably required facilities for any audits.
- (e) By submitting an arrangement, the Supplier certifies that the information submitted by the Supplier in response to the above requirements is accurate and complete.

5.1.2 Owner/Employee Certification - Set-aside for Indigenous Business

If requested by the Supply Arrangement Authority, the Supplier must provide the following certification for each owner and employee who is Indigenous:

1. I am an owner of _____ (*insert name of business*), and an Indigenous person, as defined in [Annex 9.4](#) of the Public Services and Procurement Canada *Supply Manual*, entitled "Requirements for the Set-aside Program for Indigenous Business".
2. I certify that the above statement is true and consent to its verification upon request by Indigenous Services Canada.

Printed name of owner

Signature of owner

Date

5.1.3 Firm Profile

Suppliers are requested to include the Firm Profile Form with their arrangements. It provides a common form in which suppliers can provide administrative information needed for evaluation and supply arrangement award, such as a contact name, etc. Using the form to provide this information is not mandatory, but it is the recommended format. If the OAG determines that the information required by the Firm Profile Form is incomplete or requires correction, the OAG will provide the Supplier with an opportunity to do so.

Item	Information Requested	Supplier Response
1	Legal Name of Supplier:	
2	Business Association: (for example, corporation, joint venture, partnership, sole proprietorship)	
3	Business Address: (including street address, city, country and postal code or their equivalents)	
4	Telephone and Facsimile Numbers (if applicable):	
5	Point of Contact for any resulting Supply Arrangement: After a successful evaluation and award, the option to change the point of contact will be available by sending an email to	Name: Title: Telephone No: E-mail Address:

Item	Information Requested	Supplier Response
	the Supply Arrangement Authority at any time during the term of the Supply Arrangement.	
6	Supplier's GST/HST/QST registration number: (Suppliers are solely responsible for obtaining their own advice regarding tax laws in various Canadian jurisdictions).	
7	Language Preference: Please indicate the Supplier's language preference. The selected language preference may be used by Identified Users to send solicitation documents to your company in the language of your choice.	<input type="checkbox"/> English or <input type="checkbox"/> French
8	<p>Regions: Please indicate all the Regions to which the Supplier is prepared to provide services. Having selected a Region such as 'Quebec' does not mean that a Metropolitan Area like Montreal is automatically included. Make sure to select all Metropolitan Areas, in item 9 below, to which the Supplier wishes to offer services.</p> <p>As stated in Part 1, the Regions exclude any locations subject to any of the Comprehensive Land Claims Agreements.</p> <p>For further information on Regions see section 6.2 (Bid Solicitation Process).</p>	<input type="checkbox"/> Atlantic Region Defined as the entire provinces of New Brunswick, Nova Scotia, Prince Edward Island, and Newfoundland, including Labrador. <input type="checkbox"/> Quebec Region Defined as the province of Quebec with the exception of the National Capital Region. <input type="checkbox"/> National Capital Region The NCR is defined in the National Capital Act, Revised Statutes of Canada (R.S.C.) 1985, Chapter N-4, Segment 2. The National Capital Act is available on the Justice Website. <input type="checkbox"/> Ontario Region Defined as the province of Ontario with the exception of the National Capital Region. <input type="checkbox"/> Western Region Defined as the entire provinces of Alberta, Saskatchewan and Manitoba. <input type="checkbox"/> Pacific Region Defined as the entire province of British Columbia. <input type="checkbox"/> Remote/Virtual Access Covers all of Canada and is used when there is no preference in terms of where the work is performed.
9	<p>Metropolitan Areas: Please indicate all the Metropolitan Areas to which the Supplier is prepared to provide services. Having selected a Region such as 'Quebec' does not mean that a Metropolitan Area like Montreal is</p>	<input type="checkbox"/> Halifax Bounded on the west by a north-south line running from Kentville to Bridgewater, on the north by a west-east line running from Kentville to Truro, on the east by a line north-south line from Truro to Tangier, on the south by the Atlantic Ocean.

Item	Information Requested	Supplier Response
	<p>automatically included. Make sure to select all Metropolitan Areas to which the Supplier wishes to offer services.</p> <p>For further information on Metropolitan Areas see section 6.2 (Bid Solicitation Process).</p>	<p><input type="checkbox"/> Montreal Bounded on the west by the Ontario border and a north-south line running from Ste-Agathe-des-Monts to Carillon, as far north as Louiseville, on the east by a north-south line from Louiseville, passing by Drummondville, to Bromont, on the south by the United States of America (USA) border.</p> <p><input type="checkbox"/> National Capital The NCR is defined in the National Capital Act, Revised Statutes of Canada (R.S.C.) 1985, Chapter N-4, Segment 2. The National Capital Act is available on the Justice Website.</p> <p><input type="checkbox"/> Vancouver Bounded on the west by the Strait of Georgia, on the south by the USA border and by a north-south line from Lions Bay to Abbotsford.</p> <p><input type="checkbox"/> Edmonton Bounded on the west by a north-south line running from Westlock to Gainford, on the north by a west-east line running from Westlock to Vegreville, on the east by north-south line from Vegreville to Ponoka, on the south by an east-west line from Ponoka to Gainford.</p>

PART 6 - SUPPLY ARRANGEMENT AND RESULTING CONTRACT CLAUSES

A. SUPPLY ARRANGEMENT

6.1 Arrangement

The Supply Arrangement covers the services described in Annex A, Statement of Requirements, which are identified in Annex B, Qualified Streams.

When applicable Annex B will also identify those Suppliers that have qualified as an Indigenous Business.

Subsequent procurements issued to the Supply Arrangement holders does not include services to locations in areas subject to any of the Comprehensive Land Claims Agreements (CLCA).

6.2 Standard Clauses and Conditions

All clauses and conditions identified in the Supply Arrangement and resulting contract(s) 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.

6.2.1 General Conditions

[2020](#) (2022-12-01) General Conditions - Supply Arrangement - Goods or Services, apply to and form part of the Supply Arrangement, 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.

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 in the Supply Arrangement by number, date and title are incorporated by reference into the Supply Arrangement and form part of any contract resulting from the Supply Arrangement as though expressly set out in the Supply Arrangement and resulting contract.

Insert: The clauses and conditions identified in the Supply Arrangement by number, date and title are incorporated by reference into the Supply Arrangement and form part of any contract resulting from the Supply Arrangement as though expressly set out in the Supply Arrangement and resulting contract.

(c) Section 16, Integrity provisions – Supply Arrangement, is deleted in its entirety.

(d) Section 18, Code of Conduct for Procurement – Supply Arrangement, is modified to extend the application of the Code to contracts awarded by the OAG.

6.3 Term of Supply Arrangement

6.3.1 Period of the Supply Arrangement

The Supply Arrangement has no defined end-date and will remain valid until such time as Canada no longer considers it to be advantageous to use it. Canada may, by notice in writing to all SA Suppliers and by posting on the Buyandsell.gc.ca website (<https://buyandsell.gc.ca/procurement-data/tenders>), cancel this SA or its stream(s) by giving all SA Suppliers at least 30 calendar days' notice of the cancellation.

The period for awarding contracts under the Supply Arrangement begins _____. (*to be inserted at award of the resulting Arrangement*)

6.4 Authorities

6.4.1 Supply Arrangement Authority

The Supply Arrangement Authority is:

Name: Soo Yeon (Alex) Cho
Title: Senior Contracting and Procurement Advisor
Office of the Auditor General of Canada

Telephone: 613-952-0213
E-mail address: SooYeon.Cho@oag-bvg.gc.ca

The Supply Arrangement Authority is responsible for the issuance of the Supply Arrangement, its administration and its revision, if applicable.

6.4.2 Supplier's Representative

This individual is the central point of contact within the Supplier for all matters pertaining to this SA. The Supplier confirms that this individual has the authority to bind the Supplier. It is the Supplier's sole responsibility to ensure that the information related to the Supplier Representative is correct. If a replacement or a new Supplier Representative is required, the Supplier will inform the SA Authority by e-mail.

And provide the following information:

Name: _____
Telephone: _____
Email: _____

The Supplier may designate another individual to represent the Supplier for administrative and technical purposes under any contract resulting from this SA.

6.5 Identified Users

The Identified Users are the members of the Contracting and Procurement Unit at the Office of the Auditor General of Canada.

6.6 Ongoing Opportunity for Qualification

Opportunities for additional qualification are intended to be made available by Canada through quarterly RFSA refresh solicitations. These refreshes will be posted on the Government Electronic Tendering Service (GETS) and will allow:

- (a) New Suppliers to submit an arrangement in order to qualify for an SA;
- (b) Existing Suppliers to submit an arrangement in order to qualify for streams or sub-streams for which it has not already been awarded an SA; or
- (c) Existing Suppliers to submit a request to update the Regions and Metropolitan Areas they have identified they are capable of providing services.
- (d) Existing Suppliers to submit a request to qualify as an Indigenous Business.

Participation in the refresh solicitations is entirely optional and not required to maintain any SA.

The schedule for the refresh solicitations is anticipated to align with the Government of Canada fiscal year quarters, as demonstrated in the table below; therefore, for every fiscal year that these SAs remain valid, it is anticipated that there will be four (4) refresh Periods.

Refresh Period	Opening Date (first business day of the month):	Closing Date (last business day of the month):	Estimated Date of Award
Q1	April	June	End of September
Q2	July	September	End of December
Q3	October	December	End of March
Q4	January	March	End of June

6.7 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 the Supply Arrangement;
- (b) the general conditions 2020 (2022-12-01), General Conditions - Supply Arrangement - Goods or Services;
- (c) Annex A, Statement of Requirements;
- (d) Annex B, Qualified Streams;
- (e) the Supplier's arrangement dated _____ (*insert date of arrangement*) as clarified on _____ **or** as amended _____. (*Insert date(s) of clarification(s) or amendment(s), if applicable*).

6.8 Certifications

6.8.1 Compliance

Unless specified otherwise, the continuous compliance with the certifications provided by the Supplier in its arrangement or precedent to issuance of the Supply Arrangement (SA), and the ongoing cooperation in providing additional information are conditions of issuance of the SA and failure to comply will constitute the Supplier in default. Certifications are subject to verification by Canada during the entire period of the SA.

6.8.2 Language Preference

After a successful evaluation and award, the option to change the language preference will be available by sending an email to the Supply Arrangement Authority at any time during the term of the Supply Arrangement.

6.9 Applicable Laws

The Supply Arrangement (SA) and any contract resulting from the SA must be interpreted and governed, and the relations between the parties determined, by the laws in force in Ontario, Canada.

6.10 Indigenous Business Certification (when applicable)

Subsequent procurement requirements issued to SA holders may be designated as set aside under the federal government Procurement Strategy for Indigenous Business. For more information on Indigenous business requirements of the Set-aside Program for Indigenous Business see [Annex 9.4](#), of the Public Services and Procurement Canada *Supply Manual*.

A Supplier who has qualified as an Indigenous Business understands that it must continue to meet throughout the duration of the Arrangement, the requirements described in the above-mentioned annex. This is a qualification requirement as described under the General Conditions 2020 (2020-01-28) s.06.

B. BID SOLICITATION

6.1 Bid Solicitation Documents

The bid solicitation documents will be based on the Low Dollar Value (Simple) or High Complexity (HC) bid solicitation template, based on the estimated dollar value and complexity of the requirement. The latest version of the template and terms and conditions will be used at time of bid solicitation. A copy of the standard procurement templates can be requested by Suppliers from the Supply Arrangement Authority.

The bid solicitation will contain as a minimum the following:

- (a) security requirements;
- (b) a complete description of the Work to be performed;
- (c) [2003](#), Standard Instructions - Goods or Services - Competitive Requirements; or [2004](#), Standard Instructions - Goods or Services - Non-competitive Requirements;
- (d) bid preparation instructions;
- (e) instructions for the submission of bids (address for submission of bids, bid closing date and time);
- (f) evaluation procedures and basis of selection;
- (h) certifications; and,
- (i) resulting contract clauses.

6.2 Bid Solicitation Process

Only Suppliers who have been issued a SA in the applicable stream or sub-stream can be invited to submit bids for specific requirements within the scope of the Supply Arrangement (SA).

The Identified Users will have the following options when determining the number of Suppliers to invite in the applicable stream or sub-stream:

Requirement Valued below \$40,000 (applicable taxes included):

1. Invite all Suppliers to submit bids in the applicable stream or sub-stream.
2. Invite some Suppliers to submit bids in the applicable stream or sub-stream. The methodology used to identify the Suppliers will be one of the following:
 - a. Invite only those Suppliers identifying interest in a relevant Region or Metropolitan Area as identified in the specific bid requirements
 - b. Random selection
3. Identified Users may, when in their opinion it is more cost effective and efficient, invite one Supplier.

The bid solicitation will be emailed directly to eligible Supplier(s).

Requirement Valued at or below \$100,000 (applicable taxes included), but greater than \$40,000 (applicable taxes included):

1. Invite all Suppliers to submit bids in the applicable stream or sub-stream.
2. Invite a minimum of two (2) Suppliers in the applicable stream or sub-stream. The methodology used to identify the Suppliers will be one of the following:
 - a. Invite only those Suppliers identifying interest in a relevant Region or Metropolitan Area as identified in the specific bid requirements
 - b. Random selection

The bid solicitation will be emailed directly to eligible Supplier(s).

Requirement Valued Above \$100,000 (applicable taxes included):

1. Invite all Suppliers to submit bids in the applicable stream or sub-stream.

A Notice of Proposed Procurement (NPP) identifying the requirements will be posted on GETS. The bid solicitation will be emailed directly to eligible Supplier(s).

6.2.1 Set-Aside for Indigenous Business

Only Suppliers who have qualified as an Indigenous Business will be invited to bid on procurement requirements executed within the framework of the SA that are designated by an Identified Users as set-aside under the federal government's Procurement Strategy for Indigenous Business (PSIB).

C. RESULTING CONTRACT CLAUSES

The conditions of any contract awarded under the Supply Arrangement will be based on the Low Dollar Value (Simple) or High Complexity (HC) bid solicitation template and general conditions 2035. These model resulting contract clauses contain samples of the terms that will form the basis for any future resulting contracts under the ARS Supply Arrangement method of supply.

To the extent possible, these articles are written as they will appear in any future resulting contracts, however, individual resulting contract clauses may be modified to suit requirements. For example, the term of the resulting contract and the basis of payment clauses may all be tailored to individual requirements.

The statement of work and basis of payment are specific to each requirement.

ATTACHMENT A

TECHNICAL EVALUATION CRITERIA

A1 STREAMS AND MINIMUM MANDATORY RESOURCE REQUIREMENTS

The streams and minimum mandatory resource requirements are described in Annex A, Statement of Requirements.

A2 MANDATORY TECHNICAL CRITERIA

Suppliers are advised to read carefully the SACC Manual Standard Instructions 2008, paragraph 04, Definition of a Supplier: "Supplier" means the person or entity (or, in the case of a joint venture, the persons or entities) submitting an arrangement. It does not include the parent, subsidiaries or other affiliates of the Supplier, or its subcontractors.

A2.1 Stream 1 – Financial Audits

#	Mandatory Technical Criteria
MT1	<p>The Supplier must demonstrate it has resources who have the authority to sign audit opinions on financial statements in accordance with generally accepted auditing standards in Canada by providing the following:</p> <ul style="list-style-type: none"> i. A summary demonstrating the Supplier's experience providing opinions on audit of financial statements for a minimum of five (5) years within the past ten (10) years from the month of the Request for Supply Arrangement posting date; and ii. Documentation from the provincial or territorial CPA institute demonstrating that the Supplier or the Supplier's resource has the authority to sign audit opinions in accordance with the provincial or territorial CPA institute requirements.
MT2	<p>The Supplier must demonstrate having completed four (4) audits of financial statements for different outside client organizations, within the period which begins five (5) years from the Request for Supply Arrangement posting date and with a value greater than \$40,000 (including applicable taxes) by providing the following for each audit:</p> <ul style="list-style-type: none"> i. A copy of the signed audit opinion on the financial statements in accordance with Canadian generally accepted auditing standards; ii. A statement of the total amount billed; iii. Start and end date (month and year); and iv. Name of client organization.
MT3	<p>The Supplier must demonstrate that it has a system of quality control for audits and reviews of financial statements and other assurance engagements that meets the Canadian Standard on Quality Control (CSQC 1) or Canadian Standard on Quality Management (CSQM 1) by providing the results from the most recent annual monitoring exercise demonstrating; the period covered, work performed, deficiencies noted and plan to remedy deficiencies (if any).</p>

A2.2 Stream 2 – Data Analytics

#	Mandatory Technical Criteria
MT1	<p>Criterion: The Supplier must demonstrate having completed four (4) Audit Data Analytics contracts for different outside client organizations, within the period which begins five (5) years from the Request for Supply Arrangement posting date and with a value greater than \$40,000 (including applicable taxes).</p> <p>Only Audit Data Analytics contracts that incorporated computer programming and data science principles, and a statistical approach where the results provided audit evidence to support the audit opinion on financial statements audit or direct engagements, in accordance with Canadian generally accepted auditing standards, will be accepted.</p> <p>The Supplier is requested to demonstrate compliance by providing the following information for each contract:</p> <ul style="list-style-type: none"> - Start and End Date (month and year); - The name of the client organization; - A statement of the total amount billed for the Audit Data Analytics contract; - Description of the audit problem to solve, the data analytics approach and statistical model implemented, representations and algorithms used, how the solution was implemented, the result of the analysis and its interpretation, and the conclusion reached.

A2.3 Stream 3 – Financial Instruments Audit and Related Consulting Services

A2.3.1 Sub-Stream 3A – Financial Instruments Valuation

#	Mandatory Technical Criteria
MT1	<p>Criterion: The Supplier must demonstrate having completed four (4) Financial Instruments valuation contracts for different outside client organizations, within the period which begins five (5) years from the Request for Supply Arrangement posting date and with a value greater than \$30,000 (including applicable taxes).</p> <p>The Supplier is requested to demonstrate compliance by providing the following information for each contract:</p> <ul style="list-style-type: none"> - Start and End Date (month and year); - Name of client organization; - A statement of the total amount billed for the Financial Instruments valuation contract; - Description of the work requested by the client, audit steps and methodology used, and types of Financial Instruments for which the fair value was determined.

A.2.3.2 Sub-Stream 3B – Private Market Valuations

#	Mandatory Technical Criteria
MT1	<p>Criterion: The Supplier must demonstrate having completed four (4) private market valuation contracts for different outside client organizations, within the period which begins five (5) years from the Request for Supply Arrangement posting date and with a value greater than \$30,000 (including applicable taxes).</p>

#	Mandatory Technical Criteria
	<p>The Supplier is requested to demonstrate compliance by providing the following information for each contract:</p> <ul style="list-style-type: none"> - Start and End Date (month and year); - Name of client organization; - A statement of the total amount billed for the private markets valuation contract; - Description of the work requested by the client, audit steps and methodology, and the private market investments for which fair value was determined.

A.2.3.3 Sub-Stream 3C – Financial Instruments and Derivatives Presentation and Disclosures

#	Mandatory Technical Criteria
<p>MT1</p>	<p>Criterion: The Supplier must demonstrate having completed four (4) financial instruments or derivatives presentation and disclosures contracts on the interpretation of the International Financial Reporting Standards or the Public Sector Accounting Standards for different outside client organizations, within the period which begins five (5) years from the Request for Supply Arrangement posting date and with a value greater than \$30,000 (including applicable taxes).</p> <p>The Supplier is requested to demonstrate compliance by providing the following information for each contract:</p> <ul style="list-style-type: none"> - Start and End Date (month and year); - Name of client organization; - A statement of the total amount billed for the financial instruments or derivatives presentation and disclosures contract; - A description of the contract, including the work requested by the client, and work performed; or a copy of the final report provided to the client organization.

A2.4 Stream 4 – Actuarial Services

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

#	Mandatory Technical Criteria
<p>MT1</p>	<p>The Supplier must demonstrate they have at least one Partner* that is a Fellow of the Canadian Institute of Actuaries (FCIA) by providing a letter of good standing.</p> <p><i>*The anticipated tasks of a 'Partner' are defined in Section 3 of the Statement of Requirements.</i></p>
<p>MT2</p>	<p>Criterion: The Supplier must demonstrate having completed actuarial services contracts for four (4) different outside client organizations, within the period which begins five (5) years from the Request for Supply Arrangement posting date and with a value greater than \$15,000 (including applicable taxes).</p> <p>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.</p>

#	Mandatory Technical Criteria
	<p>The Supplier is requested to demonstrate compliance by providing the following information for each contract:</p> <ul style="list-style-type: none"> - Start and End Date (month and year); - Name of client organization; - A statement of the total amount billed for the actuarial contract; - Description of the actuarial contract, including the scope of work and activities performed.

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

#	Mandatory Technical Criteria
MT1	<p>The Supplier must demonstrate they have at least one Partner* that is a Fellow of the Canadian Institute of Actuaries (FCIA) by providing a letter of good standing.</p> <p><i>*The anticipated tasks of a 'Partner' are defined in Section 3 of the Statement of Requirements.</i></p>
MT2	<p>Criterion: The Supplier must demonstrate having completed actuarial services contracts for four (4) different outside client organizations, within the period which begins five (5) years from the Request for Supply Arrangement posting date and with a value greater than \$15,000 (including applicable taxes).</p> <p>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.</p> <p>The Supplier is requested to demonstrate compliance by providing the following information for each contract:</p> <ul style="list-style-type: none"> - Start and End Date (month and year); - Name of client organization; - A statement of the total amount billed for the actuarial contract; - Description of the actuarial contract, including the scope of work and activities performed.

A2.5 Stream 5 – Special Examination Audit and Related Services

#	Mandatory Technical Criteria
MT1	<p>Criterion: The Supplier must demonstrate having completed three (3) contracts where the work included evaluating and concluding on the adequacy of the design, implementation and operating effectiveness of systems, programs or processes against stated objectives for different outside client organizations, within the period which begins six (6) years from the Request for Supply Arrangement posting date and with a value greater than \$25,000 (including applicable taxes).</p>

#	Mandatory Technical Criteria
	<p>The Supplier is requested to demonstrate compliance by providing the following information for each contract:</p> <ul style="list-style-type: none">- Start and End Date (month and year);- Client organization name;- A statement of the total amount billed for the contract;- Description of the contract, including the scope of work and a summary of the activities performed.

ANNEX "A"

STATEMENT OF REQUIREMENTS

1.0 BACKGROUND

1.1 Context

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.

The OAG's mandate for audit applies to any domain in which the federal and territorial governments operate, covering a broad range of issues and topics. The OAG may therefore require audit and related services in any domain of government operations that could possibly be defined within the scope of an audit, including, but not limited to, procurement, IT systems and controls, health, information management and technology, human resource management, public administration, quantitative analysis, and environment and sustainable development.

The OAG also has a specific mandate related to the environment and sustainable development, carried out by the Commissioner of the Environment and Sustainable Development (CESD), on behalf of the Auditor General. Please see www.oag-bvg.gc.ca for further information about the OAG.

1.2 Objective

The OAG requires Suppliers to provide audit and related services to supplement its internal resources and expertise. The OAG may require Supplier's resources to be integrated as part of an audit team comprised of OAG staff, may require an entire audit team, or may require one or more experts with specialized skills and knowledge related to underlying audit subject matter. The OAG may also require the Supplier's resources to provide advisory services or contribute to strategic audit planning activities. Services may be required and requested from multiple streams for a single requirement.

The Supplier's resources may be required to perform work at OAG headquarters in Ottawa, any of the OAG's regional offices, and at various other locations depending on the nature of the project and the entity being audited. Services will be provided in one or both official languages, English and French. These services are comprised of the five (5) service delivery streams described below in this Statement of Requirements.

2.0 STREAMS AND MINIMUM MANDATORY REQUIREMENTS

2.1 Stream 1 — Financial Audits

The OAG has statutory responsibilities for the audit of the financial statements of the Government of Canada, the financial statements of the three territorial governments; the financial audits of federal and territorial Crown Corporations, and organizations; and other financial audit and direct engagements.

The OAG's financial audits provide assurance that financial statements are presented fairly in accordance with the applicable financial reporting framework of the audited entity, such as International Financial Reporting Standards (IFRSs), Canadian Public Sector Accounting Standards, or Canadian accounting standards for pension plans.

In addition to providing an audit opinion on financial statements, financial audits of the federal government and related organizations have the following two additional components, where appropriate: (a) an opinion on whether transactions coming to the notice of the auditors are in compliance with specified laws and regulations; (b) a report on any other matters the Auditor General considers to be of significance and of a nature that should be brought to the attention of Parliament.

All financial audits are conducted in accordance with Canadian generally accepted auditing standards. As part of a financial audit, auditors obtain sufficient and appropriate audit evidence to provide a basis for the audit opinion. Audit procedures on the financial transactions and balances include testing controls within the organization, performing analytical procedures or executing testing procedures.

The tasks that may be required and requested under this stream include but are not limited to:

- (a) Understanding the audited entity and its environment, assessing risks, and determining a risk based audit strategy;
- (b) Developing detailed audit programs;
- (c) Preparing drafts of the audit planning report for presentation to the audited entity's Audit Committee (or equivalent);
- (d) Completing an internal control assessment, including testing key controls;
- (e) Performing and documenting the audit work in accordance with the established audit programs and in accordance with Canadian generally accepted auditing standards;
- (f) Reviewing work of audit team members;
- (g) Preparing drafts of the audit results report for presentation to the audited entity's Audit Committee (or equivalent); and
- (h) Providing advisory services in other specialized areas such as accounting, auditing and tax.

While these services are normally conducted in support of specific financial audits, the OAG may also request these services for other engagements from time to time subject to specific requirements.

Additional information on financial audits can be obtained by consulting the OAG website at www.oag-bvg.gc.ca under the heading "What We Do"—"Financial audit".

Minimum Mandatory Qualifications and Experience for Resource Categories:

The following are the minimum mandatory requirements that must be met by the Supplier's resources identified under each applicable resource category for work to be performed under this stream. Identified Users cannot reduce these minimum requirements but, if necessary, Identified Users may increase these requirements at the bid solicitation stage.

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 are generally described in article 3.0 – Description of Resource Categories.

Resource Categories and Requirements for Stream 1	Financial Audit
Partner	
1. Education and Designations	<ul style="list-style-type: none"> Accounting designation [Chartered Professional Accountant (CPA); Chartered Professional Accountant, Chartered Accountant (CPA, CA); Chartered Professional Accountant, Certified General Accountant (CPA, CGA); Chartered Professional Accountant, Certified Management Accountant (CPA, CMA)]
2. Minimum Experience	Within the past 15 years, must have a minimum of 10 years of financial audit, accounting or related experience, including at least 5 years as an engagement partner.
Senior Manager	
1. Education and Designations	<ul style="list-style-type: none"> Accounting designation (CPA; CPA, CA; CPA, CGA; CPA,CMA)
2. Minimum Experience	Within the past 10 years, must have a minimum of 8 years of financial audit, accounting or related experience, including at least 3 years managing audit engagements.
Manager	
1. Education and Designations	<ul style="list-style-type: none"> Accounting designation (CPA; CPA, CA; CPA, CGA; CPA, CMA)
2. Minimum Experience	<p>Within the last 8 years, must have:</p> <ul style="list-style-type: none"> 4 years of financial audit, accounting or related experience acquired post receipt of accounting designation; and 2 years of external audit of financial statements experience, including experience in leading and supervising audits of financial statements.
Senior Auditor/Consultant	
1. Education and Designations	<ul style="list-style-type: none"> Accounting designation (CPA; CPA, CA; CPA, CGA; CPA,CMA)
2. Minimum Experience	Within the last 5 years, must have a minimum of 2 years financial audit experience acquired post receipt of accounting designation.
Auditor/Consultant	
1. Education and Designations	<ul style="list-style-type: none"> Accounting designation (CPA; CPA, CA; CPA, CGA; CPA, CMA)

Resource Categories and Requirements for Stream 1	Financial Audit
2. Minimum Experience	Within the last 5 years, must have 2 years of financial audit experience.
Junior Auditor/Consultant	
1. Education and Designations	<ul style="list-style-type: none"> • A degree or diploma relevant to the stream; and • Registered as a CPA student
2. Minimum Experience	Within the last 3 years, must have a minimum of 6 months of financial audit experience.
Audit Consultant	
The specific minimum mandatory requirements will be defined at the bid solicitation stage, in keeping with the stream or sub-stream as described in the Statement of Requirements.	

2.2 Stream 2 – Data Analytics

The OAG requires Audit Data Analytics (ADAs) services to support its efforts to continuously modernize, evolve and improve its approaches, tools and products. This stream involves the conduct of a broad range of Audit Data Analytics to provide solutions for audit engagements in support of effective, timely and informed decision making necessary to deliver audit services in the most efficient manner.

With the increased importance of data to the OAGs audited entities' financial and decision making processes, Audit Data Analytics play an increasing role in maintaining relevant, effective and efficient audits by supporting the identification and assessment of risks through an understanding of the audited entity and its environment and/or by providing sufficient and appropriate assurance level evidence on which to base an audit conclusion.

The OAG uses a combination of SAS, Python, IDEA, Power BI, and other analytical software to perform its data analytics.

The required services may include, but are not limited to:

- (a) Working with OAG resources to identify the problem to solve;
- (b) Obtaining an understanding of the audited entity and its data;
- (c) Extracting data;
- (d) Preparing the data for analysis, including cleaning, mapping, transforming and integrating data;
- (e) Implementing the required intermediate and analytical models; and
- (f) Documenting the result of their work and reporting on the findings.

Minimum Mandatory Qualifications and Experience for Resource Categories:

The following are the minimum mandatory requirements that must be met by the Supplier's resources identified under each applicable resource category for work to be performed under this stream. Identified Users cannot reduce these minimum requirements but, if necessary, Identified Users may increase these requirements at the bid solicitation stage.

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 are generally described in article 3.0 – Description of Resource Categories.

Resource Categories and Requirements Stream 2	Data Analytics
Senior Data Scientist	
1. Education and Designations	Graduate degree in Statistics, Mathematics, Computer Science, Econometrics or another quantitative field <ul style="list-style-type: none"> • The degree or program must have incorporated a statistical and research methodology component.
2. Minimum Experience	5 years Audit Data Analytics experience, including supervisory experience.
Data Scientist	
1. Education and Designations	Bachelor degree in Statistics, Mathematics, Computer Science, Econometrics or another quantitative field <ul style="list-style-type: none"> • The degree or program must have incorporated a statistical and research methodology component.
2. Minimum Experience	2 years Audit Data Analytics experience.
Junior Data Scientist	
1. Education and Designations	Bachelor degree in a field related to data analytics <ul style="list-style-type: none"> • The degree or program must have incorporated a statistical and research methodology component.
2. Minimum Experience	6 months of Audit Data Analytics experience.
Audit Consultant	
The specific minimum mandatory requirements will be defined at the bid solicitation stage, in keeping with the stream or sub-stream as described in the Statement of Requirements.	

2.3 Stream 3 – Financial Instruments Audit and Related Consulting Services

These specialized areas of audit and consulting services include a broad range of services, such as but not limited to, the review and assessment of valuations of financial instruments, including, without limitation, derivatives; the review and assessment of valuations of private market investments; the review and assessment of financial instrument accounting policies, procedures, systems and controls as well as their financial statement presentation and disclosures. This may also include assisting the OAG's audit team in developing its audit approach in this complex and technical area. While these services are normally conducted in support of specific financial audits, the OAG may also request these services for other engagements from time to time subject to specific requirements.

In most instances, Supplier's Resources will work with, an audit team comprised of OAG staff, or may be required to provide the team with an independent report on the examination or study of a particular audit line of enquiry or topic.

This stream is comprised of the following sub-streams:

3A. Financial Instruments Valuation

Review and assess financial instrument valuation and methodologies, including but not limited to:

- (a) Models and methodologies used to value financial instruments;
- (b) Assumptions used as input to models and methodologies, including but not limited to market data, management and expert judgment;
- (c) Ensure that there is an adequate sample of financial instruments selected for testing;
- (d) Design appropriate audit procedures for the audit of these financial instruments;
- (e) Information systems and controls related to financial instruments;
- (f) An assessment of the value included in the financial statements, within a range of reasonableness;
- (g) Review and assess sensitivity analysis of financial instruments; and,
- (h) Prepare memoranda summarizing the work performed and ensure that sufficient and appropriate evidence is gathered to support memoranda.

Provide related advice and consulting services throughout the audit, as requested, on various transactions, valuations and disclosures related to financial instruments valuation.

3B. Private Markets Valuation

Review and assess private market investments valuation and methodologies, including but not limited to:

- (a) Models and methodologies used to value private equity, venture capital, infrastructure, renewable resources and real estate investments;
- (b) Assumptions used as input to models and methodologies, including but not limited to management and expert judgment;
- (c) Ensure that there is an adequate sample of investments selected for testing;
- (d) Design appropriate audit procedures for the audit of these investments;
- (e) Information systems and controls related to financial instruments;
- (f) An assessment of the value included in the financial statements, within a range of reasonableness;
- (g) Review and assess sensitivity analysis of investments; and
- (h) Prepare memoranda summarizing the work performed and ensure that sufficient and appropriate evidence is gathered to support memoranda.

Provide related advice and consulting services throughout the audit, as requested, on various transactions, valuations and disclosures related to private market investments valuation.

3C. Financial Instruments and Derivatives Presentation and Disclosures

Review and assess the financial instruments derivatives presentation and disclosures, including but not limited to:

- (a) Fair value accounting;
- (b) Hedge accounting;
- (c) Derivative accounting;
- (d) Impairment; and
- (e) Financial Instruments Disclosures.

Review and assess the financial statement presentation and disclosures for financial instruments to ensure they are complete and accurate, and in accordance with the Canadian generally accepted accounting principles or other relevant standards.

Provide related advice and consulting services throughout the audit, as requested, on various transactions, accounting policy, procedure, financial statement presentation and disclosures.

Minimum Mandatory Qualifications and Experience for Resource Categories:

The following are the minimum mandatory requirements that must be met by the Supplier's resources identified under each applicable resource category for work to be performed under this stream. Identified Users cannot reduce these minimum requirements but, if necessary, Identified Users may increase these requirements at the bid solicitation stage.

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 are generally described in article 3.0 – Description of Resource Categories.

Resource Categories and Requirements Stream 3	Sub-Stream 3A. Financial Instruments Valuation	Sub-Stream 3B. Private Markets Valuation	Sub-stream 3C. Financial Instruments and Derivatives Presentation and Disclosures
Partner/Principal			
1. Education and Designations	<ul style="list-style-type: none"> • Professional designation [CPA, Chartered Business Valuator (CBV), Chartered Financial Analyst (CFA) or Financial Risk Management (FRM)]; or • Graduate degree 	<ul style="list-style-type: none"> • Professional designation (CPA,CBV, CFA or FRM); or • Graduate degree 	<ul style="list-style-type: none"> • Professional designation (CPA)
2. Minimum Experience	7 years financial instruments valuation experience, including 5 years directing engagements.	7 years private markets valuation experience, including 5 years directing engagements.	7 years financial instruments and derivatives presentation and disclosures experience, including 5 years directing engagements.
Manager			
1. Education and Designations	<ul style="list-style-type: none"> • Professional designation (CPA, CBV, CFA or FRM); or • Graduate degree 	<ul style="list-style-type: none"> • Professional designation (CPA, CBV, CFA or FRM); or • Graduate degree 	<ul style="list-style-type: none"> • Professional designation (CPA)

Resource Categories and Requirements Stream 3	Sub-Stream 3A. Financial Instruments Valuation	Sub-Stream 3B. Private Markets Valuation	Sub-stream 3C. Financial Instruments and Derivatives Presentation and Disclosures
2. Minimum Experience	5 years financial instruments valuation experience, including 3 years managing engagements.	5 years private markets valuation experience, including 3 years managing engagements.	5 years financial instruments and derivatives presentation and disclosures experience, including 3 years managing engagements.
Senior Auditor/Consultant			
1. Education and Designations	<ul style="list-style-type: none"> Professional designation (CPA, CBV, CFA or FRM); or Graduate degree 	<ul style="list-style-type: none"> Professional designation (CA, CFA, CBV or FRM); or Graduate degree 	<ul style="list-style-type: none"> Professional designation (CPA)
2. Minimum Experience	3 years financial instruments valuation experience.	3 years private markets valuation experience.	3 years financial instruments and derivatives presentation and disclosures experience.
Auditor/Consultant			
1. Education and Designations	<ul style="list-style-type: none"> Professional designation (CPA, CBV, CFA or FRM); or Graduate degree 	<ul style="list-style-type: none"> Professional designation (CA, CFA, CBV or FRM); or Graduate degree 	<ul style="list-style-type: none"> Professional designation (CPA)
2. Minimum Experience	2 years financial instruments valuation experience.	2 years private markets valuation experience.	2 years financial instruments and derivatives presentation and disclosures experience.
Audit Consultant			
The specific minimum mandatory requirements will be defined at the bid solicitation stage, in keeping with the stream or sub-stream as described in the Statement of Requirements.			

2.4 Stream 4 – Actuarial Services

The OAG requires the services of consulting actuaries to obtain the required level of assurance that the insurance policy liabilities (including amongst other things workers' compensation liabilities, mortgage loan insurance, and bonding) and/or employee benefits, are accounted for and presented in accordance with applicable Canadian generally accepted accounting principles (GAAP) or other relevant standards, and are in accordance with the Canadian Institute of Actuaries (CIA) standards. While these services are normally conducted in support of specific financial audits, the OAG may also request these services for other engagements from time to time subject to specific requirements.

In most instances Supplier's resources will work with an audit team comprised of OAG staff. The actuarial specialist's audit of insurance policy liabilities, or employee benefits, will be performed in accordance with Canadian generally accepted auditing standards, using the guide on "Audits of Financial Statements that Contain Amounts that Have Been Determined Using Actuarial Calculations". Further, the valuations shall be assessed against applicable Canadian generally accepted accounting principles or other relevant standards.

This Steam is comprised of the following sub-streams:

4A. Audit Conclusion on Insurance policy liabilities, including but not limited to Insurance Premium/Claims' and Workers' Compensation Actuarial Valuations

The consulting actuary will provide the OAG with audit support and an audit conclusion on the actuarial valuation and provide a report regarding the liability for premium/claims on insurance, including but not limited to all necessary working papers to support the work performed. At a high level, the following tasks may be requested, among other things:

- (a) Reviewing the work of the audit entity's actuary to ensure it is in range of actuarial practice, reviewing the methodology and assumptions used to ensure they are appropriate within the applicable accounting standard and review any changes from prior year valuations;
- (b) Reviewing documentation of actuarial valuation processes which could include reviewing the adequacy of controls and systems, among other things;
- (c) Testing of the overall insurance policy liabilities and ensuring they are within a reasonable range;
- (d) Reviewing and assessing financial statement note disclosures;
- (e) Assessing the overall appropriateness of initial application of a new or amended accounting standard;
- (f) Providing technical advice and subject matter expertise in the areas of accounting and auditing in this area; and
- (g) Providing a detailed written report with the findings of the work including assisting the auditor in presenting these findings to the audit entity if requested.

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

The consulting actuary will provide the OAG with support and an audit conclusion on the actuarial valuation and report regarding the liability for employee benefits, including but not limited to all necessary working papers to support the work performed. At a high level, the following procedures and deliverables may be requested, among other things:

- (a) Reviewing the work of the audit entity's actuary to ensure it is range of actuarial practice, reviewing the methodology and assumptions used to ensure they are appropriate within the applicable accounting standard and review any changes from prior year valuations;
- (b) Reviewing documentation of actuarial valuation processes which could include reviewing the adequacy of controls and systems, among other things;
- (c) Testing of the overall employee benefits liabilities and ensuring they are within a reasonable range;
- (d) Reviewing and assessing financial statement note disclosures;
- (e) Assessing the overall appropriateness of initial application of a new or amended accounting standard;
- (f) Providing technical advice and subject matter expertise in the areas of accounting and auditing in this area; and
- (g) Providing a detailed written report with the findings of the work including assisting the auditor in presenting these findings to the audit entity if requested.

Minimum Mandatory Qualifications and Experience for Resource Categories:

The following are the minimum mandatory requirements that must be met by the Supplier's resources identified under each applicable resource category for work to be performed under this stream. Identified Users cannot reduce these minimum requirements but, if necessary, Identified Users may increase these requirements at the bid solicitation stage.

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 are generally described in article 3.0 – Description of Resource Categories.

Resource Categories and Requirements Stream 4	Sub-Stream 4A. Insurance Premium/Claims Actuarial Valuation	Sub-Stream 4B. Employee Benefits Actuarial Valuation
Partner/Principal		
1. Education and Designations	<ul style="list-style-type: none"> Fellow of the Canadian Institute of Actuaries (FCIA); and Member in good standing of the Canadian Institute of Actuaries (CIA) 	<ul style="list-style-type: none"> Fellow of the Canadian Institute of Actuaries (FCIA); and Member in good standing of the Canadian Institute of Actuaries (CIA)
2. Minimum Experience	10 years of experience working with significant actuarially determined insurance balances in accordance with Canadian GAAP, including 5 years directing major assignments.	10 years of experience working with significant actuarially determined employee benefit liabilities in accordance with Canadian GAAP, including 5 years directing major assignments.
Manager		
1. Designations and Knowledge	<ul style="list-style-type: none"> FCIA; and Member in good standing of the CIA 	<ul style="list-style-type: none"> FCIA; and Member in good standing of the CIA
2. Minimum Experience	8 years of experience working with significant actuarially determined insurance balances in accordance with Canadian GAAP, including 3 years directing major assignments.	8 years of experience working with significant actuarially determined employee benefit liabilities in accordance with Canadian GAAP, including 3 years directing major assignments.
Auditor/Consultant		
1. Designations and Knowledge	<ul style="list-style-type: none"> Associate of the Canadian Institute of Actuaries (ACIA) or 	<ul style="list-style-type: none"> Associate of the Canadian Institute of Actuaries (ACIA) or

Resource Categories and Requirements Stream 4	Sub-Stream 4A. Insurance Premium/Claims Actuarial Valuation	Sub-Stream 4B. Employee Benefits Actuarial Valuation
	Fellow of the Canadian Institute of Actuaries (FCIA); and <ul style="list-style-type: none"> • Member in good standing of the CIA 	Fellow of the Canadian Institute of Actuaries (FCIA); and <ul style="list-style-type: none"> • Member in good standing of the CIA
2. Minimum Experience	3 years of experience working with significant actuarially determined insurance balances in accordance with Canadian GAAP.	3 years of experience working with significant actuarially determined employee benefits in accordance with Canadian GAAP.
Junior Auditor/Consultant		
1. Education	University degree	University degree
2. Minimum Experience	6 months actuarial experience	6 months actuarial experience
Audit Consultant		
The specific minimum mandatory requirements will be defined at the bid solicitation stage, in keeping with the stream or sub-stream as described in the Statement of Requirements.		

2.5 Stream 5 – Special Examination Auditing and Related Services

Special examinations are a type of performance audit that is conducted within Crown corporations. These audits are required under the provisions of the *Financial Administration Act* (FAA) (sections 138 to 142). The Office of the Auditor General of Canada (OAG) is the examiner for most Crown corporations and submits a report on its findings to the board of directors of the corporation examined.

The objective of a special examination is to determine whether the systems and practices selected for examination were, during the period covered by the audit, maintained in a manner that provided reasonable assurance that: (a) the assets of a corporation are safeguarded and controlled; (b) the financial, human and physical resources of a corporation are managed economically and efficiently; and (c) the operations of a corporation are carried out effectively.

A typical special examination covers or considers systems and practices in the following areas, without limitation:

- Corporate governance
- Corporate risk management
- Strategic planning
- Performance measurement, monitoring and reporting
- Environment and sustainable development
- Human resources management
- Information management and technology
- Operations management (key business lines or activities supporting the core mandate of a Crown corporation).

The Supplier may provide the OAG with audit support and related services on specific systems and practices selected for examination, in accordance with the standards of the Chartered Professional Accountants of Canada, as well as OAG audit methodology and documentation standards.

The Supplier may also provide the OAG with expert knowledge relating to operations management unique to each Crown corporation, provide in-depth, expert knowledge of technical and other domains common to all Crown corporations, or may contribute to strategic audit planning activities.

The tasks that may be required and requested under this stream include but are not limited to:

- (a) Developing an audit approach and detailed audit programs;
- (b) Identifying key systems and practices pertaining to an aspect of operations or specific area;
- (c) Proposing appropriate audit criteria;
- (d) Providing consultation and review during the performance of the audit work;
- (e) Examining systems and practices consistent with audit programs;
- (f) Producing a high quality written report documenting the findings of the examination, which concludes on the work performed;
- (g) Documenting and substantiating findings and conclusions with appropriate audit evidence;
- (h) Reviewing work of other audit team members; and
- (i) Assisting the OAG in presenting the findings to the Crown corporation or to OAG management and/or advisory committee.

Minimum Mandatory Qualifications and Experience for Resource Categories:

The following are the minimum mandatory requirements that must be met by the Supplier's resources identified under each applicable resource category for work to be performed under this stream. Identified Users cannot reduce these minimum requirements but, if necessary, Identified Users may increase these requirements at the bid solicitation stage.

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 are generally described in article 3.0 – Description of Resource Categories.

Resource Categories and Minimum experience Stream 5	Special Examination Auditing Services
Partner	
1. Education and Designations	Accounting designation (CPA; CPA, CA; CPA, CGA; CPA,CMA), or Professional Designation in requested area of expertise, or Degree in the requested area of expertise
2. Minimum Experience	10 years auditing or consulting, including 5 years managing projects.
Manager	
1. Education and Designations	Accounting designation (CPA; CPA, CA; CPA, CGA; CPA,CMA), or Professional Designation in requested area of expertise, or Degree in the requested area of expertise

Resource Categories and Minimum experience Stream 5	Special Examination Auditing Services
2. Minimum Experience	8 years auditing or consulting, including 3 years managing projects.
Senior Auditor/Consultant	
1. Education and Designations	Accounting designation (CPA; CPA, CA; CPA, CGA; CPA,CMA), or Professional Designation in requested area of expertise, or Degree in the requested area of expertise
2. Minimum Experience	5 years auditing or consulting, including 1 year supervisory experience.
Auditor/Consultant	
1. Education and Designations	Accounting designation (CPA; CPA, CA; CPA, CGA; CPA,CMA), or Professional Designation in requested area of expertise, or Degree in the requested area of expertise
2. Minimum Experience	2 years auditing or consulting.
Junior Auditor/Consultant	
1. Education and Designations	Professional Designation or University degree in the requested area of expertise
2. Minimum Experience	6 months auditing or consulting.
Audit Consultant	
The specific minimum mandatory requirements will be defined at the bid solicitation stage, in keeping with the stream or sub-stream as described in the Statement of Requirements.	

3.0 DESCRIPTION OF RESOURCE CATEGORIES

3.1 Partner

Exercises project sign-off authority. Oversees the completion and quality of the work performed by the team responsible for the audit or project. Reviews and approves plans and reports, including any subsequent modification to the audit approach or project. Provides specialized advice in support of an audit, project, consult or advisory service request. Meets with OAG senior representatives and external stakeholders, to outline objectives and approaches, to gather key perspectives, report on progress and to present observations and recommendations.

3.2 Senior Manager

Develops and prepares plans and reports for the audit or project. Allocates the work by establishing the requirements, the composition, the roles and responsibilities, and the deadlines for the team. Reviews the work performed by the team to ensure quality standards and timelines are met. Identifies issues related to the work and proposes, develops and implements the modification to solve them. Provides specialized advice in support of an audit, project, consult or advisory service request. Manages the relationship with OAG representatives and external stakeholders throughout the audit or project, including reporting on progress of the audit or project.

3.3 Manager

Assists in developing plans and reports for the audit or project. Leads the team on a day-to-day basis in the performance of the programs or plans within the agreed timeline. Reviews the work performed by the team. Liaises with OAG representatives and external stakeholders throughout the audit or project. Presents issues, observations and findings from the work completed to OAG representative and/or external stakeholders. Performs and/or supervises specialized analysis related to consult and advisory service request.

3.4 Senior Auditor/Consultant

Makes suggestions in the development of plans and reports. Carries-out, documents and/or supervises auditors and junior auditors in the performance of tasks related to the assigned work as per the plan of the audit or project within the agreed timeline. Reviews the work performed by the auditors and junior auditors, as required. Prepares and presents issues, observations and findings for the assigned work to supervisor. Assists and participates in meetings related to the assigned work with OAG representative and/or external stakeholders. Performs and/or supervises specialized analysis related to consult and advisory service request.

3.5 Auditor/Consultant

Carries-out and documents the performance of tasks related to the assigned work as per the plan of the audit or project within the agreed timeline. Prepares and presents issues, observations and findings for the assigned work to supervisor. Assists and participates in meetings related to the work with OAG representative and/or external stakeholders. Performs analysis related to consult and advisory service request.

3.6 Junior Auditor/Consultant

Carries-out and documents the performance of tasks related to the work as per the plan of the audit or project within the agreed timeline. Performs analysis related to consult and advisory service request.

3.7 Audit Consultant

Plans, analyses, carries-out the work and provides advice based on specialized knowledge relating to any domain of government operations that could be defined within the scope of the audit or project, including, but not limited to, accounting, auditing, tax, procurement, IT systems and controls, health, information management and technology, human resource management, public administration, quantitative analysis, and environment and sustainable development. Meets with OAG representatives and external stakeholders, to outline objectives and approaches, to gather key perspectives, report on progress and to present observations and recommendations.

3.8 Senior Data Scientist

Exercises project sign-off authority. Oversees the completion and quality of the work performed by the team responsible for the Audit Data Analytics project. Reviews and approves plans and reports, including any subsequent modification to the data analytic approach or project. Provides specialized advice in support of a data analytics project, consult or advisory service request. Meets with OAG senior representatives and external stakeholders, to outline objectives and approaches, to gather key perspectives, report on progress and to present observations, conclusions, and/or recommendations.

3.9 Data Scientist

Plans, analyzes, carries-out the work and provides advice based on specialized knowledge relating to Audit Data Analytics. Collects, cleans, transforms, integrates, models, and analyses large volumes of structured and unstructured data. Uses scientific methods and advanced analytics technologies, including

machine learning and predictive modeling to identify patterns, trends and relationships in datasets and extract or extrapolate knowledge and insights from the audit topic's underlying data. Meets with OAG representatives and external stakeholders, to outline objectives and approaches, to gather key perspectives, report on progress and to present observations, conclusions, and/or recommendations.

3.10 Junior Data Scientist

Carries-out and documents the performance of tasks related to the work as per the plan of the Audit Data Analytics project within the agreed timeline. Conducts tasks related to collection, cleansing, transformation, integration, modeling, and analysis of large volumes of structured and unstructured data, to identify patterns, trends and relationships in datasets and extract or extrapolate knowledge and insights from the audit topic's underlying data.

ANNEX "B"

QUALIFIED STREAMS

Annex B will be attached to the ARS Supply Arrangement upon award.

Note: The regions and metropolitan areas identified in the Firm Profile will be listed under each stream. This annex will also identify when a Supplier has qualified as an Indigenous Business.