

**RETURN RESPONSES TO:  
RETOURNER LES RÉPONSES À:**

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

**REQUEST FOR INFORMATION (RFI)  
AMENDMENT**

**MODIFICATION DE LA DEMANDE  
DE RENSEIGNEMENTS (DDR)**

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

Ce document et part la présent révisé; sauf  
indication contraire, les modalités  
demeurent les mêmes.

<p><b>RFI Closes / la DDR prend fin</b></p> <p>At – à :</p> <p><b>14:00 Eastern Standard Time / 14h00 Heure Normale de l'Est</b></p> <p>On - le :</p> <p><b>21 April 2023 / 21 avril 2023</b></p>
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<b>Title/Titre:</b> RFI – Audit Methodology and Learning Products / DDR – Méthodologie d’audit et produits d’apprentissage	
<b>RFI No / N° de la DDR :</b>  OAG RFI #394	<b>Amendment No. – N° modif.</b>  002
	<b>Date of RFI / Date de la DDR</b>  13 April 2023 / 13 avril 2023
<b>Address Enquiries to / Adresser toutes questions à</b>  Ryan Charbonneau <a href="mailto:suppliers@oag-bvg.gc.ca">suppliers@oag-bvg.gc.ca</a>	

<b>Supplier Name and Address / Nom et adresse du fournisseur</b>
<b>Telephone No. / N° de telephone:</b>
<b>Name and title of person authorized to sign on behalf of supplier (type or print) / Nom et titre de la personne autorisée à signer au nom du fournisseur (caractère d'imprimerie)</b>
Name/Nom _____
Title/Titre _____
Signature _____ Date _____

**This amendment is raised to:**

- Extend the closing date to 21 April 2023 per the amended front page of this RFI.
- Publish the questions and answers from the Industry Day held on 12 April 2023.
- Publish the presentation delivered at the Industry Day held on 12 April 2023.

**All other terms and conditions remain unchanged.**

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**Questions and Answers from Industry Day**

**Q1. Is there an acquisition model that is preferred by OAG Canada?**

A1. We have yet to generate all of our requirements and complete our options analysis on future methodology and learning products. As indicated in Part IV, question 3, all acquisition models are being considered at this time.

**Q2. In regard to section 5, High Level Requirements, sub-section (c), OAG being able to modify audit methodology and learning products supplied by the contractor, how did modifications or changes happen historically?**

A2. Historically, the nature of changes included:

- we ensured that the standard references were Canadian;
- we omitted things that did not apply to our practice;
- we incorporated OAG Canada standard terms;
- we added content that is unique to our operations.

**Q3. In regard to section 5, High Level Requirements, sub-section (d), desire for automation, what elements does OAG want to automate?**

A3. Today, methodology is manually maintained which is a labour intensive process. Changes are predominantly made by using the “find and replace” function. Moving forward, we would like to see automation in how data is received, compared and revised and ultimately made available to auditors (i.e. how procedures are deployed in our tools).

**Q4. Is OAG Canada willing to consider limiting liability or indemnifying the contractor?**

A4. If a future RFP is released, the OAG Canada is open to considering language that would limit liability or indemnify the contractor.

**Q5. Does OAG Canada provide the methodology to any other parties?**

A5. OAG Canada has supplied its annual audit methodology to a small number of organizations such as provincial auditor general offices. The scope of this RFI limits the supply of annual audit methodology to OAG Canada. Any follow-on RFP criteria may differ.

**Q6. In regard to learning product, would you intend to purchase from or engage with the same supplier for both audit methodology and learning products or could this be split between 2 providers?**

A6. It is undetermined at this moment as it will depend on different factors, including who owns the base methodology. Respondents have an option to respond to questions in one or both domains.

**Q7. Are you aware globally of other Auditors General who have gone to industry for the provision of audit methodology?**

A7. While OAG Canada manages a network and relationships with other Auditors General, we are not able to provide a certain response to this question.

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# Audit Methodology and Learning Products

Industry Day  
Request for Information (RFI) #394



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## Who we are?

- **Contacting Authority:**  
Ryan Charbonneau  
Director, Procurement and Contracting  
Office of the Auditor General of Canada

**ALL COMMUNICATION RELATING TO THIS ENGAGEMENT MUST ONLY BE SUBMITTED TO THE CONTRACTING AUTHORITY AT [suppliers@oag-bvg.gc.ca](mailto:suppliers@oag-bvg.gc.ca)**

- **Technical Authority - Methodology:**  
Gregg Ruthman  
Principal  
Office of the Auditor General of Canada
- **Technical Representative - Learning:**  
Sandra Bebbington  
Manager  
Office of the Auditor General of Canada



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## Objective

- This is not a bid solicitation.
- The objective of the RFI is to solicit feedback from Industry with respect to the subject matter and questions that are described in the RFI.
- The objective of the Industry Day is to provide an opportunity for Industry to pose questions and for the OAG to address questions relating to the RFI.



## How to respond?

- Responses are requested before 14:00 EST on 19 April 2023.
- Responses are to be submitted to [suppliers@oag-bvg.gc.ca](mailto:suppliers@oag-bvg.gc.ca).
- Respondents are requested to include the following information in their response:
  1. **Title Page**
    - Legal name of respondent, address, date, RFI #
  2. **Respondent Representative**
    - Name, telephone number, e-mail address
  3. **Response to Questions**
    - Answers to the questions provided at Part IV of the RFI



## What is the scope of the project? (1 of 2)

“**Audit Methodology**” includes the following:

- a financial audit manual outlining relevant professional standards, audit policies and associated guidance to achieve the objectives of relevant professional standards and audit policies;
- audit procedures for use in audit planning, examination and reporting; and
- audit templates and checklists for use in audit planning, examination and reporting.



## What is the scope of the project? (2 of 2)

“**Learning Products**” include the following:

- In-person and virtual course content, e-learning and asynchronous virtual learning content, and in-person and virtual delivery that support the understanding and application of the Audit Methodology.
- Learning Product content includes presentation materials, instructor notes and participant manuals (including exercises and solutions to exercises).



## What is not in scope of the project?

- Audit working paper software
- Learning Management System software
- Learning products on accounting training



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## Expected Requirements of the Project

- Bilingual (French and English) Products
- Products implemented at OAG Canada 3 months prior to the effective dates of changes to relevant professional standards
- Products supplied may be modified by OAG Canada
- Format of supplied audit methodology enables tracking of changes from prior versions, use of automation in deployment/publication for use
- Professional services, as and when requested, in support of Audit Methodology and Learning Product design, deployment, delivery or use



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## Nature of Questions

For both methodology and learning products:

- What are you prepared to offer for acquisition?
- In which languages are your products available?
- Under what acquisition model can your products be offered?
- What options are you offering to access products?
- What are your ongoing support strategies for these products?
- What duration to you foresee for such an arrangement?



## Q&A Period

