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

REQUEST FOR INFORMATION (RFI)

DEMANDE DE RENSEIGNEMENTS (DDR)

Title/Titre:	
RFI – Audit Methodology and Learning Products / DDR – Méthodologie d'audit et produits d'apprentissage	
RFI No / **Nº de la DDR :** OAG RFI #394	**Date of RFI /** **Date de la DDR** 24 March 2023 / 24 mars 2023
Address Enquiries to / **Adresser toutes questions à** Ryan Charbonneau suppliers@oag-bvg.gc.ca	

RFI Closes / la DDR prend fin

At – à :

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

On - le :

19 April 2023 /
19 avril 2023

Supplier Name and Address /
Nom et adresse du fournisseur

Telephone No. / N° de telephone:

Name and title of person authorized to sign on behalf of supplier (type or print) /
Nom et titre de la personne autorisée à signer au nom du fournisseur (caractère d'imprimerie)

Name/Nom _____

Title/Titre   _____

Signature _____   Date _____

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PART I: PURPOSE

This Request for Information (RFI) is simply intended to solicit feedback from industry with respect to the subject matter described in this RFI.

This is not a bid solicitation. This RFI will not result in the award of any contract. Potential suppliers of any goods or services described in this RFI should not reserve stock or facilities, nor allocate resources, as a result of any information contained in this RFI. Nor will this RFI result in the creation of any source list. Therefore, whether or not a potential supplier responds to this RFI will not preclude that supplier from participating in any future procurement. Also, the procurement of any of the goods and services described in this RFI will not necessarily follow this RFI.

PART II: PROJECT SUMMARY

1. Introduction

The Office of the Auditor General of Canada (OAG Canada) is requesting Industry's feedback to better inform future financial Audit Methodology and Learning Product acquisition(s). This feedback would include approaches to the acquisition, modification and use of financial Audit Methodology and related Learning Products, and their integration with OAG Canada audit activities.

"**Audit Methodology**" includes the following:
   a) a financial audit manual outlining relevant professional standards, audit policies and associated guidance to achieve the objectives of relevant professional standards and audit policies;
   b) audit procedures for use in audit planning, examination and reporting; and
   c) audit templates and checklists for use in audit planning, examination and reporting.

   For clarity, Audit Methodology shall comply with Canadian Standards on Quality Management and Canadian Auditing Standards or their international equivalents. In addition, Audit Methodology shall include procedures, templates and checklists to assess compliance with Canadian Public Sector Accounting Standards (PSAS), Canadian Accounting Standards for Pension Plans, and International Financial Reporting Standards (IFRS).

"**Learning Product**" includes 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).

2. Project Background and Strategic Context

OAG Canada conducts, approximately, 90 financial audit engagements per year of varying size and complexity. Accounting frameworks applied by OAG Canada audit clients include PSAS, IFRS, Pension, IPSAS, and others. Audit activities are performed in both English and French, and Audit Methodology and Learning Products must be maintained and provided in both official languages.

OAG Canada has an extensive library of audit and accounting framework specific procedures, templates and checklists, as well as a financial audit manual. Currently, OAG Canada maintains the majority of its procedures, templates and checklists in either MS Excel or MS Word, that are then stored in its working paper software. The financial audit manual is in HTML format. This financial audit methodology and audit manual is accessible and functions largely independently of our working paper software.

Diversity of client operations and applicable accounting frameworks drive the need for a large volume of up-to-date financial Audit Methodology that complies with relevant professional audit standards and accounting frameworks. Audit Methodology must be available in advance of the effective dates of changes to professional standards and reflected in existing or new Learning Products provided prior to, and ongoing after, the effective dates.

An efficient process of supply of up-to-date Audit Methodology and Learning Products is sought.

3. Scope

The intended scope of the Project includes the following key activities:
a) Acquiring, modifying and implementing Audit Methodology;
b) Acquiring, modifying and delivering audit Learning Products;
c) Undertaking activities to maintain the Audit Methodology and Learning Products current, at least annually;
d) Professional Services as and when requested to design, modify or implement Audit Methodology and associated learning products.

The scope of the Project excludes:
a) Audit working paper software;
b) Learning Management System software; and,
c) Learning Products on accounting training.

4. Project Implementation Approach

OAG Canada expects implementation of new financial Audit Methodology to occur in stages, over time based on prioritization and the need for compliance with changes to relevant professional standards.

Below is an example of a key milestones implementation approach:

(a) Implementation of priority "A" Audit Methodology and Learning Products not impacted by changes to professional standards coming into effect – by March 31, 2025
(b) Implementation of changes to existing Audit Methodology and Learning Products required to comply with professional standards applicable to the audits for fiscal years ending December 31, 2025 – by June 30, 2025;
(c) Implementation of priority "B" changes to existing Audit Methodology and Learning Products not impacted by changes to professional standards coming into effect – by September 30, 2025
(d) Implementation of changes to existing Audit Methodology and Learning Products required to comply with professional standards applicable to the audits for fiscal years ending March 31, 2026 – by December 31, 2025;
(e) Ongoing maintenance and implementation of priority "C" changes to existing Audit Methodology and Learning Products – beginning January 1, 2026

5. High Level Requirements

The Project's anticipated high level requirements include:

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

PART III: PROCESS

1. Instructions for Responding to this Request for Information

1.1. Nature and Format of Responses Requested

Respondents are reminded that this is an RFI and not a RFP. Respondents are requested to provide answers to the questions at Part IV. Any marketing or promotional information submitted as part of the responses will not be reviewed. Responses will not be used for competitive or comparative evaluation purposes, and thus the response format is not as rigorously defined as would normally be for an RFP. However, for ease of use and in order for the greatest value to be gained from responses, Canada requests that respondents follow the structure outlined in **Section 3**.

1.2. Response Costs

Canada will not reimburse any organization for expenses incurred in responding to this RFI.

1.3. Treatment of Responses

Use of Responses**:** Responses to this RFI will not be returned to respondents and responses will not be formally evaluated. However, the responses received may be considered by Canada in the development of a future RFP. Canada will review all responses received by the RFI closing date. Canada may, at its discretion, review responses received after the RFI closing date.

Review Team**:** A review team composed of representatives of the OAG will review the responses. The OAG reserves the right to hire any independent consultant or to use any Government of Canada (GoC) resources that it considers necessary to review any response. Not all members of the review team will necessarily review all responses. Independent consultants that may be provided access to responses will be subject to a Non-Disclosure Agreement.

Confidentiality**:** Respondents should mark any portions of their response that they consider proprietary or confidential. Canada will not disclose proprietary or commercially-sensitive information concerning a respondent or third parties, except and only to the extent required by law. As previously noted, independent consultants may be involved in the preparation of a future bid solicitation and have access to this material.

1.4. Follow-up Activity

Canada may, at its sole discretion, contact any respondent to follow up with additional questions or to clarify any aspect of a response.

1.5. Communication with Industry

During the consultation process, the Contracting Authority will communicate with Industry through the CanadaBuys website.

1.6. Contents of the RFI

This RFI contains specific questions addressed to Industry. The information contained in this document remains a work in progress and respondents should not assume that new requirements will not be added to any bid solicitation that is ultimately published by Canada. Nor should respondents assume that none of the requirements will be deleted or revised.

1.7. Contracting Authority

All enquiries and other communications related to this RFI shall be directed exclusively to the Contracting Authority. Since this is not a bid solicitation, Canada will not necessarily respond to enquiries in writing or by circulating answers to all respondents; however, respondents with questions regarding this RFI may direct their enquiries to:

> Contracting Authority Representative: Ryan Charbonneau
> Office of the Auditor General of Canada
> Email address: suppliers@oag-bvg.gc.ca

It should be noted that any information provided in relation to this RFI will not be binding upon Canada under any circumstances.

1.8. Submission of Responses

Time and Place for Submission of Responses**:** Organizations interested in providing a response should email it to the Contracting Authority identified above by the time and date indicated on page 1 of this solicitation document. Respondents accept that OAG will not be responsible for any failure attributable to the transmission of the response, including those relating to the security of the response data.

Responsibility for Timely Delivery**:** Each respondent is solely responsible for ensuring its response is delivered on time to the correct location.

Return of Response**:** Responses to this RFI will not be returned.

2. Industry Day Presentation

An industry day information session is planned for **5 April 2023** as an opportunity to pose and address questions with regard to this RFI. This session will be held remotely via MS Teams as detailed in **Annex A.** Further details of the industry day are as follows:
   a) Registration for the above event will be required. Please email the information requested in **Annex A** to the Contracting Authority listed in this document.
   b) Attendance to this session is not required in order to submit a response to the RFI nor any follow-on RFP.
   c) Questions should be submitted to Canada at least two working days before the event. At this information session, there will be an opportunity for interested potential respondents to seek clarifications from the Project Team concerning the questions.
   d) For those unable to participate in the Industry Day Presentation scheduled for **5 April 2023,** a copy of the presentation and the resulting Questions and Answers (Q&A) will be published on CanadaBuys.

3. Information to Include in Responses

Responses to this RFI may be in either of Canada's official languages, English or French. To facilitate the review of the responses to this RFI, respondents are asked to provide the requested information in the order in which the topics are presented below.

3.1. Title Page

Respondents are requested to indicate the following information on the title page of their response:
   (i)   the title of the respondent's response;
   (ii)   the legal name of the respondent;

      (iii)   the address of the respondent;
      (iv)   the date; and
      (v)   the RFI number.

3.2. Respondent Representative

Respondents should provide the name, telephone number, and e-mail address of a representative who may be contacted for clarification or other matters related to the respondent's RFI response.

3.3. Response to Questions

Respondents should provide answers to the questions posed at **Part IV.**

PART IV: QUESTIONS

Audit Methodology Questions

1) What components of financial Audit Methodology are you prepared to offer for acquisition?
   a. Audit manual
   b. Audit procedures, templates and checklists designed to achieve the objectives of Canadian Standards on Quality Management and Canadian Auditing Standards (CAS) or International Standards on Quality Management and International Audit Standards (ISA)
   c. Audit procedures, templates and checklists designed to assess compliance with Canadian Public Sector Accounting Standards
   d. Audit procedures, templates and checklists designed to assess compliance with Canadian Accounting Standards for Pension Plans
   e. Audit procedures, templates and checklists designed to assess compliance with International Financial Reporting Standards
   f. Audit procedures, templates and checklists designed to assess compliance with International Public Sector Accounting Standards

2) Which language are each of the above components available in?
   a. English
   b. French
   c. Both
   d. If only one language is available, would you be prepared to offer the right to translate?

3) Under which acquisition model and subject to what restrictions would you offer to supply Audit Methodology?
   a. You would offer to supply licenced products to OAG Canada – please describe the types of licence grants that you are prepared to offer
   b. You would offer to develop and deliver products where Canada is to own the intellectual property rights in the work developed under the contract
   c. You would offer to supply professional services to assist in the maintenance of products that have been developed by OAG Canada
   d. Other

4) What options exist to access supplied Audit Methodology content (API, SFTP, direct download) and what authentication method is available to connect to access supplied Audit Methodology content?

5) What are the ongoing support strategies that could be utilized for the maintenance/updates to the Audit Methodology over contract life to reduce Life Cycle Cost and provide high level of availability of up to date Audit Methodology?

6) What duration do you foresee for such a supply arrangement?

Learning Product Questions

1) What components of financial audit Learning Products are you prepared to offer for acquisition?
   a. In person instructor-led learning content
   b. Virtual instructor-led learning content
   c. E-learning and asynchronous virtual learning content
   d. In person and/or virtual instructor-led Learning Product delivery

2) Which language are each of the above components available in?
   a. English
   b. French
   c. Both
   d. If only one language is available, would you be prepared to offer the right to translate?

3) Under which acquisition model and subject to what restrictions would you offer to supply Learning Products?
   a. You would offer to supply licenced products to OAG Canada – please describe the types of licence grants that you are prepared to offer
   b. You would offer to develop and deliver products where Canada is to own the intellectual property rights in the work developed under the contract
   c. You would offer to supply professional services to assist in the maintenance of products that have been developed by OAG Canada
   d. Other

4) What options exist to access supplied Learning Product content (API, SFTP, direct download) and what authentication method is available to connect to access supplied Learning Product content?

5) What are the ongoing support strategies that could be utilized for the maintenance/updates to the audit Learning Products over contract life to reduce Life Cycle Cost and provide high level of availability of up to date Learning Products?

6) What duration do you foresee for such a supply arrangement?

ANNEX A: REGISTRATION FORM FOR INDUSTRY DAY

The industry day presentation will be conducted via the MS Teams web conferencing application.
  * Please register by **3 April 2023** (close of business)
  * Please advise if any attendee(s) required special accommodation arrangements.
  * MS Teams invitational email will be sent to registered participants.

INDUSTRY DAY DETAILS				
Date:	5 April 2023			
Time:	1400 to 1530			

ATTENDEES				
Company Name:				
	Name	**Title**	**E-mail**	**Preferred Language**
Participant #1				
Participant #2				
Participant #3				
Participant #4				
Participant #5				

A MS Teams invitational email containing the appropriate login details will be sent to registered participants.

AGENDA			
Activity	**Start Time**	**Finish Time**	
Registrants to join MS Team Event	1400	1410	
Presentation	1410	1440	
Question and Answer Session	1440	1530	