

PWGSC PASS Supply Arrangement Overview

The Government of Canada purchases professional services through contract vehicles such as standing offers (SO) and supply arrangements (SA). In some cases, the use of an SO or SA is mandatory. The Professional Audit Support Services (PASS) SA is a mandatory contract vehicle for contracts related to a range of professional audit and accounting services, split into eight different streams of services.

Description	Solicitation Highlights
<p>PWGSC PASS Supply Arrangement The PASS SA is the mandatory procurement tool for most purchases of professional services related to audit and accounting services.</p> <p>PASS includes the streams listed in Table 1 below. For each stream, specific resources include Partner/Managing Director, Project Manager/Leader, and Senior Auditor. Streams 1, 3, 4, 5, 6 and 8 can also include resources at the Auditor and Junior Auditor levels.</p> <p>By qualifying for PASS, your firm will become eligible to provide services to the federal government in the audit and accounting areas covered by the streams listed in Table 1.</p>	<p>The PASS SA was posted on March 4, 2019 and is open for bids indefinitely. Submissions for new suppliers or existing suppliers looking to add streams are due quarterly, on the last business day of the month, in March, June, September and December.</p> <p>The solicitation can be found at: https://buyandsell.gc.ca/procurement-data/tender-notice/PW-ZQ-006-34673</p> <p>Key Requirements</p> <ul style="list-style-type: none"> • Relevant projects completed by the firm within the past five years: <ul style="list-style-type: none"> ○ Streams 1, 3, 5, 8 – Four projects valued at >\$40,000 ○ Stream 4 – Four projects valued at >\$50,000 ○ Stream 6 – Four projects valued at >\$20,000 ○ Streams 2 and 7 – Two projects valued at >\$10,000 • For Streams 1, 3, 4, 5, 6 and 8, five resources who meet the minimum mandatory requirements for each position <ul style="list-style-type: none"> ○ 1 Partner/Managing Director ○ 1 Project Manager/Leader ○ 3 at Senior Auditor or Auditor levels • For Streams 2 and 7, five resources who meet the minimum mandatory requirements for each position: <ul style="list-style-type: none"> ○ 1 Partner/Managing Director ○ 1 Project Manager/Leader ○ 1 at Senior Auditor ○ 2 additional resources at any of the Partner/Managing Director, Project Manager/Leader or Senior Auditor level • For Stream 5 Only: A Corporate Profile demonstrating the Supplier's experience in the Stream, including: five years of experience in providing external audit of financial statements and/or related services, an ability to provide opinions on financial statements, and that the bidder is licensed to sign financial statements in Canada • Security clearance (prior to SA award) <p><i>Additional requirements are outlined in Table 2 below.</i></p> <p>A proposal requires both an email submission (to be provided when requested) and the entry of data into the Centralized Professional Services System (CPSS).</p>

TPC Proposal Support Packages for PASS

Support	Services Included	Cost (HST or GST Extra)
Full Turnkey Support	<ul style="list-style-type: none"> • Request for Supply Arrangement (RFSA) review and amendment monitoring • Coaching and consultation throughout the proposal development effort • Easy-to-use Information Collection templates • Preparation of all aspects of the proposal, including writing the project profiles, resource resumes, and quality assurance approach based on the information provided and follow-up discussions/interviews • Printing, assembly and delivery to you of the completed hard copy submission • A 2-hour meeting or remote session to enter and/or review the online portions of the proposal 	<p>Contact info@theproposalcentre.ca today for a quote</p>

Table 1: PWGSC PASS Supply Arrangement Streams

PWGSC has defined the PASS streams as follows:

Stream	Description
Stream 1: Internal Audit	<p>Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.</p> <p>The range of activities under this Stream could include:</p> <ul style="list-style-type: none"> • Value-for-money audit; • Compliance audit; • Assurance audit; • Management controls audit; • Operational audit; • Horizontal or sectoral audits led by the Comptroller General; • Develop audit or assurance methodologies to meet the requirements of the Treasury Board Policy on Internal Audit; • Develop methodologies for audit-related activities; • Conduct research (audit-specific, general services, and best practices); • Develop range of reporting approaches, techniques, and formats (narrative, graphical, dashboards, etc.); and • Provide audit-related awareness and/or training sessions.
Stream 2: Internal Audit Quality Assessments	<p>Among the requirements of the Treasury Board Policy on Internal Audit is the adherence to professional standards and rigorous methodology in the delivery of internal audit services. This Stream will therefore require the services of internal audit professionals who must perform work in accordance with the Internal Professional Practices Framework (IPPF) guides/ provisions and have the expertise and objectivity needed to assist in conducting Internal Audit Quality Assessments of the internal audit function within a department or agency.</p>
Stream 3: Information Technology and Systems Audit	<p>This Stream will require the services of professionals to assess the adequacy of a range of activities that could include the following:</p> <ul style="list-style-type: none"> • Information technology security; • Business continuity planning/preparedness; • Information management policy compliance; • Systems under development; • Service management; • Information technology strategic plans; • Governance processes related to information technology; • Configuration management and change control; • Electronic data interchange and electronic funds transfer; • Data Migration and data integrity; • IT general controls; • Internal control on financial systems; and • System life cycle technical and organizational development. <p>Also required under this Stream are professional services to provide business and technical information support services to audit organizations and could include any one of the following:</p> <ul style="list-style-type: none"> • Data extraction and basic and advanced data analyses;

Stream	Description
	<ul style="list-style-type: none"> • Technical configuration of audit software; • Business customization of audit software; • Training and other services for the implementation of audit software; • Post implementation reviews and evaluations of audit software; and • Management of information technology consulting services, including technology strategy development, to audit organizations.
Stream 4: Forensic Audit	<p>The range of activities under this Stream could include:</p> <ul style="list-style-type: none"> • Forensic accounting; • Establishment of effective continuous auditing for fraud detection; • Fraud and allegation investigations; • Attestation of testimony in the courts; • Business evaluations of damages; • Anti-Fraud Programs - Fraud Awareness and Prevention Processes; • Administrative inquiries; • Evolving fraud related accounting/legal standards; and • Computer skills related to the various requirements of forensic requirements.
Stream 5: External Audit	<p>The range of activities under this Stream could include:</p> <ul style="list-style-type: none"> • Financial statement audit readiness assessment; • Financial statement audit; and • Other external assurance work as outlined in the CICA Handbook.
Stream 6: Financial and Accounting Services	<p>The range of activities under this Stream could include:</p> <ul style="list-style-type: none"> • Assessment of internal controls over financial management • Statement of Management Responsibility Including Internal Control over Financial Reporting; • Financial statement or report preparation; • Accounting standards interpretation; • Accounting standards research • Policy monitoring • Costing analysis; and • Other accounting or financial management services.
Stream 7: Internal Control Training	<p>This Stream will require the services of professionals to deliver Internal Control Training. The training services may include, but are not limited to, internal audit; financial management; financial reporting; financial policy and accounting. The training would be required to cover all aspects of internal control in the Canadian Federal government environment.</p>
Stream 8: Recipient/ Contribution Agreement Audit	<p>This Stream will require the services of professionals to provide expert services and advice in support of recipient/contribution agreement audit.</p> <p>A Recipient audit is an independent assessment to provide assurance on a recipient's compliance with a funding agreement. The scope of a recipient audit may address any or all financial and non-financial aspects of the funding agreement.</p>

Table 2: PWGSC PASS Supply Arrangement Requirements

Although the general premise for the evaluation of each stream is similar, each stream has slightly different requirements. The following provides an overview of the key requirements involved in submitting a proposal to qualify for the PASS SA. Consult the PASS RFSA and any amendments (<https://buyandsell.gc.ca/procurement-data/tender-notice/PW-ZQ-006-34479>) for the full and current set of requirements.

Requirement	Streams	Description
Project Profiles and References Suppliers will be evaluated based on meeting a minimum number of projects in the past five (5) years, the relevance of those projects, and the supplier's involvement.	Stream 1: Internal Audit Stream 3: IT and Systems Audit Stream 5: External Audit Stream 8: Recipient/Contribution Audit	Four completed projects within the past five years from the solicitation closing date, valued at more than \$40,000.00 for the relevant Stream.
	Stream 4: Forensic Audits	Four completed projects within the past five years from the solicitation closing date, valued at more than \$50,000.00 for the relevant Stream.
	Stream 6: Financial and Accounting Services	Four completed projects within the past five years from the solicitation closing date, valued at more than \$20,000.00 for the relevant Stream.
	Stream 2: Internal Audit Quality Assessments Stream 7: Internal Control Training	Two completed projects within the past five years from the solicitation closing date, valued at more than \$10,000.00 for the relevant Stream.
Resources For each stream five resources must be identified as follows: For Streams 1, 3, 4, 5, 6 & 8: <ul style="list-style-type: none"> Partner/Managing Director (1) Project Manager/Leader (1) Senior Auditor, Auditor or Junior Auditor (3) For Streams 2 & 7:: <ul style="list-style-type: none"> Partner/Managing Director (1) Project Manager/Leader (1) Senior Auditor (1) Additional resources at any of the above three levels (2) <p><i>Note: Only experience in the last 10 years is counted towards years of experience unless otherwise noted.</i></p>	Stream 1: Internal Audit Stream 8: Recipient/Contribution Audit	Minimum Resource Requirements <i>Partner/Managing Director</i> <ul style="list-style-type: none"> CPA, CA, CMA, CGA, CIA, or CGAP Eight years of audit experience Two years of experience in: <ul style="list-style-type: none"> Internal audit (Stream 1) Recipient/contribution agreement audit (Stream 8) <i>Project Manager/Leader</i> <ul style="list-style-type: none"> CPA, CA, CMA, CGA, CIA, or CGAP Six years of audit experience (Stream 1) Two years of experience in: <ul style="list-style-type: none"> Internal audit (Stream 1) Recipient/contribution agreement audit (Stream 8) Leading projects relevant to the Stream (Stream 8) <i>Senior Auditor</i> <ul style="list-style-type: none"> CPA, CA, CMA, CGA, CIA, or CGAP Experience: <ul style="list-style-type: none"> Three years of audit experience (Stream 1) Three years of audit experience, or three years in managing transfer payments (Stream 8) <i>Auditor</i> <ul style="list-style-type: none"> CPA, CA, CMA, CGA, CIA, CGAP, or a relevant degree/diploma Two years of audit experience <i>Junior Auditor</i> <ul style="list-style-type: none"> Must be in the process of obtaining a degree/diploma from a recognized university or college which is relevant to the Stream and/or the Statement of Work; OR be in the process of

Requirement	Streams	Description
	Stream 2: Internal Audit Quality Assessments Stream 7: Internal Control Training	<p>completing an apprentice program relevant to the Stream and/or the Statement of Work</p> <p>Minimum Resource Requirements <i>Partner/Managing Director</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, or CGAP • Eight years of audit experience • Two years of experience in: <ul style="list-style-type: none"> ○ Internal audit (Stream 2) ○ Developing or delivering internal control training (Stream 7) • Have led/completed three external assessments of an internal audit function (Stream 2) <p><i>Project Manager/Leader</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, or CGAP • Six years of audit experience (Stream 2) or five years of audit experience (Stream 7) • Specialized experience: <ul style="list-style-type: none"> ○ Two years in internal audit (Streams 2) ○ Led or completed two external assessments of an internal audit function (Stream 2) ○ One year in leading the development or delivery of internal control training (Stream 7) <p><i>Senior Auditor</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, or CGAP • Experience: <ul style="list-style-type: none"> ○ Three years of audit experience (Stream 2) ○ Two years of audit experience in the past six years, and six months of experience in developing and delivering internal control training (Stream 7) <p>NOTES:</p> <ul style="list-style-type: none"> • For Stream 2, BOTH a Partner/Managing Director and a Project Manager/Leader resource must have obtained a certification from the Institute of Internal Auditors (IIA) Certified Internal Auditor (CIA) program and quality assessment training • There is no Auditor or Junior Auditor role in Streams 2 and 7.
	Stream 3: IT and Systems Audit	<p>Minimum Resource Requirements <i>Partner/Managing Director</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, CGAP, CISA, CISM, or CISSP • Eight years of experience in the audit of IT and systems <p><i>Project Manager/Leader</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, CGAP, CISA, CISM, or CISSP • Six years of experience in the audit of IT and systems, including two years of experience of leading projects relevant to the Stream <p><i>Senior Auditor</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, CGAP, CISA,

Requirement	Streams	Description
		<p>CISM, or CISSP</p> <ul style="list-style-type: none"> • Three years of experience in the audit of IT and systems <p><i>Auditor</i></p> <ul style="list-style-type: none"> • Relevant degree/diploma • Two years of audit experience including one year of experience in the audit of IT and systems <p><i>Junior Auditor</i></p> <ul style="list-style-type: none"> • Must be in the process of obtaining a degree/diploma from a recognized university or college which is relevant to the Stream and/or the Statement of Work; OR be in the process of completing an apprentice program relevant to the Stream and/or the Statement of Work
	Stream 4: Forensic Audit	<p>Minimum Resource Requirements</p> <p><i>Partner/Managing Director</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, or CGAP <p>OR</p> <p>CFE accompanied by a relevant degree/diploma</p> <ul style="list-style-type: none"> • Completed four forensic audit projects (each >\$50,000), in the past four years • Five years of experience in forensic audit <p><i>Project Manager/Leader</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, or CGAP; <p>OR</p> <p>CFE accompanied by a relevant degree/diploma</p> <p>OR</p> <p>20 years of experience with a police service</p> <ul style="list-style-type: none"> • Completed three forensic audit/investigation projects (each >\$50,000), in past four years • Five years of experience in forensic audit/investigation <p><i>Senior Auditor</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, CGAP <p>OR</p> <p>CFE accompanied by a relevant degree/diploma</p> <p>OR</p> <p>15 years of experience with a police service</p> <ul style="list-style-type: none"> • Participated in two forensic audit/ investigation projects (each >\$50,000), in past four years • Three years of experience in forensic audit/investigation <p><i>Auditor</i></p> <ul style="list-style-type: none"> • CPA, CA, CMA, CGA, CIA, CGAP <p>OR</p> <p>CFE accompanied by a relevant degree/diploma</p> <p>OR</p> <p>10 years of experience with a police service</p> <ul style="list-style-type: none"> • Participated in one forensic audit/ investigation project (>\$50,000), in past four years

Requirement	Streams	Description
		<ul style="list-style-type: none"> One year of experience in forensic audit/investigation <p><i>Junior Auditor</i></p> <ul style="list-style-type: none"> Must be in the process of obtaining a degree/diploma from a recognized university or college which is relevant to the Stream and/or the Statement of Work; OR be in the process of completing an apprentice program relevant to the Stream and/or the Statement of Work
	Stream 5: External Audit Stream 6: Financial and Accounting Services	<p>Minimum Resource Requirements</p> <p><i>Partner/Managing Director</i></p> <ul style="list-style-type: none"> CPA, CA, CMA, or CGA Eight years of experience* <p><i>Project Manager/Leader</i></p> <ul style="list-style-type: none"> CPA, CA, CMA, or CGA Six years of experience*, including two years of experience leading projects relevant to the Stream <p><i>Senior Auditor</i></p> <ul style="list-style-type: none"> CPA, CA, CMA, or CGA Three years of experience* <p><i>Auditor</i></p> <ul style="list-style-type: none"> CPA, CA, CMA, CGA, or a relevant degree/diploma Two years of experience* <p><i>Junior Auditor</i></p> <ul style="list-style-type: none"> Must be in the process of obtaining a degree/diploma from a recognized university or college which is relevant to the Stream and/or the Statement of Work; OR be in the process of completing an apprentice program relevant to the Stream and/or the Statement of Work <p>* For Stream 5, experience must be in the external audit of financial statements and related services. For Stream 6, the experience must be in financial and accounting related services.</p>
Corporate Profile demonstrating the Supplier's experience in the Stream (Stream 5 Only)	Stream 5: External Audit	Stream 5 bidders must demonstrate: <ul style="list-style-type: none"> Five years of experience within the past ten years in providing external audit of financial statements and/or related services The ability to provide opinions on financial statements That they are licensed to sign financial statements in Canada