



Raymond Chabot Grant Thornton

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RCGT's Procurement Business Number is: 122156102PG0005

Proposal

Compliance Audits of the Election Campaign Expenses of Candidates
Mark Taylor & Eli El-Chantiry

City of Ottawa

Closing Date: July 24, 2015 at 2:00pm

Louise Labrie - Signature Authority of RCGT

Appendix A: RCGT Proposal Submission

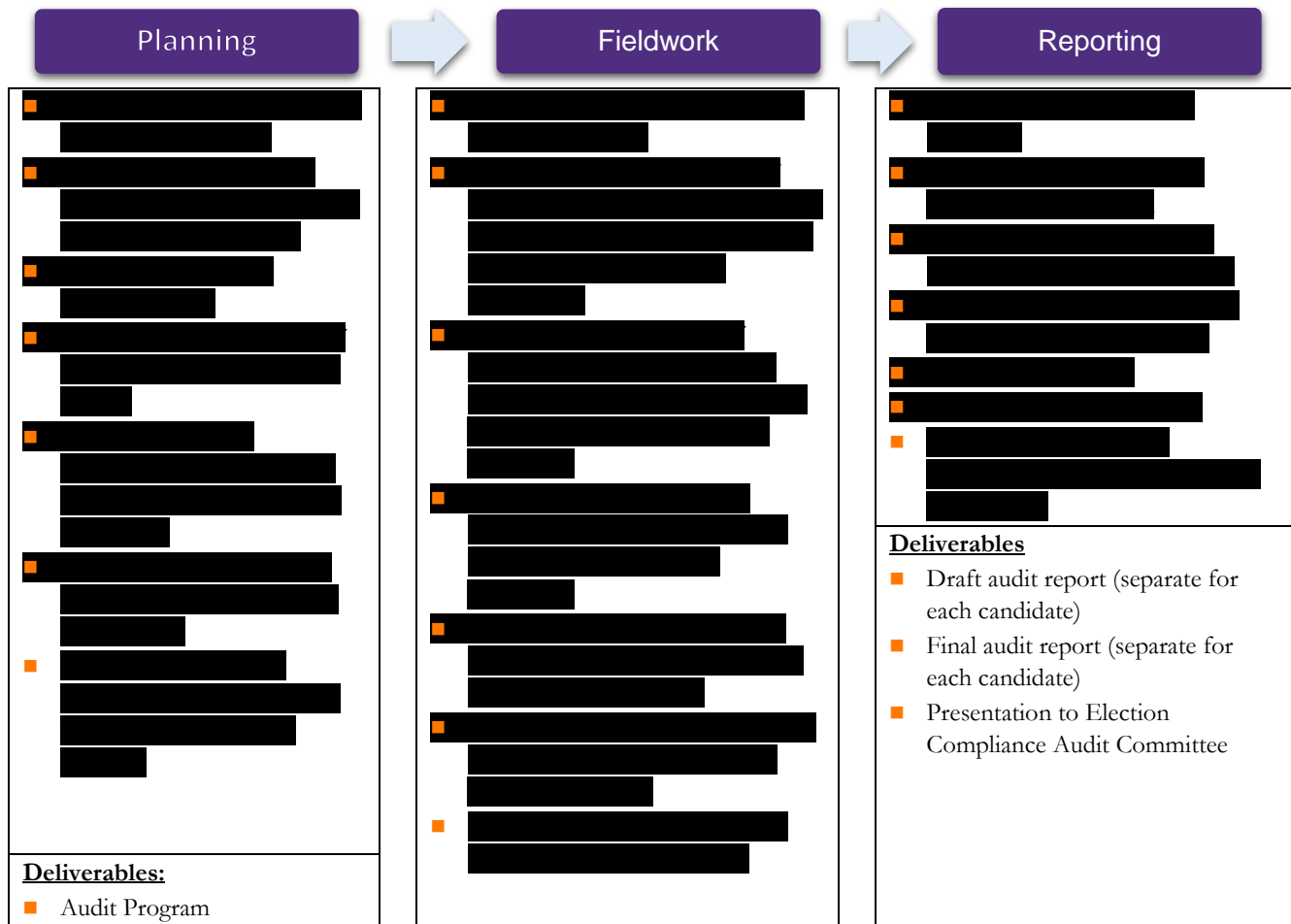
Project Call-Up Name: Compliance Audits of the Election Campaign Expenses of Candidates Mark Taylor and Eli El-Chantiry

Firm Name: Raymond Chabot Grant Thornton

Firm Contact: Louise Labrie, 1-418-647-3275, labrie.louise@rcgt.com

Approach: Based on our understanding of the City of Ottawa requirement, audit resources will be required to assist in the planning, fieldwork and reporting phases of a Compliance Audits of the Election Campaign Expenses of Candidates Mark Taylor and Eli El-Chantiry. [REDACTED]

The diagram below provides an overview our approach for performing Specified Audit Procedures:



Detailed procedures

Type	Criteria	Procedures
Contributions	<ul style="list-style-type: none"> Ensure that all contributions have been recorded and are recorded at the proper value 	<ul style="list-style-type: none"> [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted]
	<ul style="list-style-type: none"> Ensure that all contributions were received in the proper period 	<ul style="list-style-type: none"> [Redacted] [Redacted] [Redacted]
	<ul style="list-style-type: none"> Ensure that contributors are eligible to contribute 	<ul style="list-style-type: none"> [Redacted] [Redacted]
	<ul style="list-style-type: none"> Ensure that contributions received were handled properly 	<ul style="list-style-type: none"> [Redacted] [Redacted]
	<ul style="list-style-type: none"> Ensure contributions are within limits outlined in the MEA 	<ul style="list-style-type: none"> [Redacted] [Redacted]
Expenditures	<ul style="list-style-type: none"> Ensure expenses are eligible per the MEA 	<ul style="list-style-type: none"> [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted]
	<ul style="list-style-type: none"> Ensure that all expenses were incurred in the proper period 	<ul style="list-style-type: none"> [Redacted] [Redacted] [Redacted]

Deliverables: We have outlined in the table below, the planned deliverables as well as an overview of our understanding of each deliverable.

Deliverable	Overview of Deliverable
1. Audit Program. The program should outline all audit procedures to be undertaken to achieve each audit objective.	<ul style="list-style-type: none"> [Redacted] [Redacted] [Redacted] [Redacted] [Redacted] [Redacted]

Deliverable	Overview of Deliverable
2. Separate final reports for each candidate's election campaign finances outlining any apparent contraventions of the <i>Municipal Elections Act, 1996</i> .	<ul style="list-style-type: none"> ■ [Redacted] ■ [Redacted]
3. Presentation to Election Compliance Audit Committee on final reports and availability for questions respecting the compliance audit findings.	<ul style="list-style-type: none"> ■ [Redacted] ■ [Redacted]

Timelines: The following timelines will be respected through the Compliance Audits of the Election Campaign Expenses of Candidates Mark Taylor and Eli El-Chantiry:

Audit Phase / Activity	Timeline
Start-up Meeting with Management	July 31
Audit Plan for Distribution to Management	August 14
Fieldwork	August 28 – October 9
Final Draft Report to Management for Management Responses	November 13

Resumes of Proposed Staff: Please refer to Annex A for our proposed resources' resumes with relevant compliance audit experience highlighted in yellow.

Fee Estimate:

Team Members	Planning	Fieldwork	Reporting	Total Hours	Rate	Total Cost
Principal(s)/Partner(s) ■ N/A	0	0	0		0	
Project Manager(s)/ Senior Auditor(s) ■ Marco Perron	2	0	4	6	■	■
Auditor(s) ■ Paul Maniscalco	10	30	10	50	■	■
Total	12	30	14	56		■

This fee estimate will be considered the maximum cost for the call-up.

Estimate Assumptions: RCGT has access to forensic audit expertise. Our Forensic Expert, [Redacted], can be involved when required by the City and only if issues arise requiring such expertise. If such issues arise, RCGT will schedule a meeting with the Project Authority to discuss the finding and discuss the level of effort required by the Forensic Expert. [Redacted]

Disclosure of all engagements conducted for candidates in the 2014 City of Ottawa in the last 5 years: The Contractor has no previous work to disclose for the City of Ottawa.