

# **Request for Proposals (RFP)**

## **Audits of Blue Box Sections for 2016 Municipal Datacall Submissions**

**Issued by:**

**Resource Productivity and Recovery Authority**

**August 11, 2017**

**Response Deadline:**

**4:00pm (EST), September 14, 2017**



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## Section 1.0 Background

Resource Productivity and Recovery Authority (RPRA) invites vendors to submit a proposal that describes how their firm will undertake onsite financial audits of revenues and costs related to residential Blue Box programs for 20 Ontario municipal or First Nations programs as outlined in Section 3.3.

### Section 1.1 Introduction

RPRA is responsible for providing compliance and enforcement of the parties obligated under the *Resource Recovery and Circular Economy Act, 2016* (RRCEA) and of the waste diversion programs continued under the *Waste Diversion Transition Act, 2016* (WDTA).

RPRA is also responsible for overseeing the operation of existing waste diversion programs and plans. This includes overseeing the wind up of waste diversion programs as obligations transition to the RRCEA individual producer framework. Ontario has waste diversion programs and plans under the WDTA for electrical and electronic equipment (“e-waste”), used tires, Blue Box material, and hazardous or special waste.

### Section 1.2 Municipal Datacall

The Blue Box Program Plan outlines a process to determine the net cost of municipal Blue Box programs in order to calculate the funding to be provided by stewards of Blue Box materials to municipal programs. This process involves an annual online survey of Ontario municipalities and First Nations operating recycling programs and associations operating programs on behalf of municipalities. This survey, known as the Municipal Datacall, is administered by RPRA.

The Municipal Datacall issued in February 2017 requested information on Blue Box programs for the 2016 calendar year. An electronic copy of the [2016 Blue Box Datacall Survey Form](#) and the [2016 Datacall User Guide](#) is available on our website.

## Section 2.0 Instruction to Vendors

The following section provides general instructions and guidance for vendors to submit proposals.

### Section 2.1 Proposal Submission and Due Date

RPRA is seeking proposals for the Audits of Blue Box Sections of 2016 Municipal Datacall Submissions. Proposals must be submitted electronically in PDF file format to [kbarrett@rpra.ca](mailto:kbarrett@rpra.ca) specifically marked “2016 Datacall Audits” in the subject line.

Proposals will be accepted until **4:00 p.m. EST on September 14, 2017**. Late proposals will not be accepted.

Each vendor shall submit its proposal on or before the submission deadline. Each vendor shall submit its proposal as set out in the RFP. For the purposes of the RFP process, the determination of whether the proposal is submitted on or before the submission deadline shall be based on the electronic time and date stamp that the proposal is received by the RPRA server.

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## Section 2.2 RPRA Contact

Questions about the RFP should be forwarded by email to Kiara Barrett, [kbarrett@rpra.ca](mailto:kbarrett@rpra.ca). See Section 2.4 for further details.

The successful vendor will report to Mary Cummins, Program Lead.

## Section 2.3 Complete Proposal Requirements

The requirements that vendors must address in their proposal submission are outlined herein. RPRA reserves the right to determine, in its sole and unfettered discretion, whether any proposal meets the requirements outlined in this RFP. Vendors may include any additional information that they deem to be value-add, or exceeds the requirements.

## Section 2.4 Requests for Information

Vendors are solely responsible for ensuring that they have obtained all information necessary to prepare their proposal, and for independently verifying such information. Although all reasonable efforts have been made, RPRA does not warrant that any information provided is accurate, complete, reliable or sufficient. Vendors shall be deemed to have gathered all information necessary to perform their obligations under the RFP.

Vendors are expected to inform themselves with respect to all terms or conditions that may affect this proposal, and to ensure that they comply.

Vendors who find discrepancies or omissions in the information provided, or who have questions as to the meaning or intent of various aspects of the project, shall at once notify the RPRA contact identified in the RFP (Kiara Barrett - [kbarrett@rpra.ca](mailto:kbarrett@rpra.ca)) who will, if necessary, post written instructions, clarifications, or explanations on [RPRA's website](#).

Unless confirmed in writing by the RPRA contact or issued by addendum on RPRA's website, vendors shall not take into consideration any verbal instructions (including any verbal information provided at the pre-bid information meetings), comments or answers to questions which purport to modify the RFP document.

All inquiries related to this RFP shall be submitted in writing, by email, to the RPRA contact.

## Section 2.5 Acceptance of Any Proposal Not Guaranteed

RPRA reserves the right to reject any or all proposals or to accept the proposal deemed most favourable to RPRA. RPRA furthermore reserves the right to:

- Not award any contract as a result of this RFP;
- Award a contract to the same vendor(s) for single or multiple years.

## Section 2.6 Negotiation with Vendors

The solicitation of proposals does not in any way commit RPRA to accept any proposal or to commence negotiations with any vendor.

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Following the evaluation of the submitted proposals, RPRA will consider entering into negotiations for a contract with any of the vendors it believes best meet the needs and expectations of the organization, and offers the best overall content and value.

RPRA reserves the right to negotiate with any or all of the vendors, including those vendors who have submitted a proposal that does not fully comply, either in material or non-material ways, with these RFP requirements.

### **Section 2.7 Proposal Costs to Vendor Account**

All costs required to complete the proposal, including but not limited to documents, reproduction, travel, meetings and toll calls, are the sole responsibility of the vendor.

### **Section 2.8 Implied Acceptance of Terms and Conditions**

By submitting a proposal, the vendor agrees to abide by the terms and conditions outlined in this RFP.

### **Section 2.9 Confidentiality**

RPRA requires that the successful vendor will provide a statement of no conflict of interest (Appendix A) and enter into a confidentiality undertaking with RPRA (Appendix B).

The confidentiality undertaking is intended to protect all information provided by RPRA to the vendor from inappropriate or unlawful disclosure. The vendor must treat and maintain any and all information provided by RPRA in connection with this RFP, including any subsequent work awarded, as confidential, unless prior written consent from RPRA is obtained to disclose such information.

Any material submitted by the vendor to RPRA that is confidential must be clearly marked as such, and must include all applicable requested restrictions. All documentation submitted by the vendor becomes the property of RPRA, unless requested otherwise by the vendor at the time of submission.

### **Section 2.10 Submission of Proposal Does Not Constitute a Contract**

The submission of a proposal does not constitute a legally binding agreement between RPRA and any vendor. It is part of an overall selection process intended to enable RPRA to identify successful vendors for the provision of the products and services described herein.

Following the evaluation of the submitted proposals, RPRA will consider entering into negotiations for a contract with the firm it believes best meets the needs and expectations and offers the best overall content and value.

RPRA is not bound to negotiate with the lowest cost or any vendor and may, in its sole discretion, discontinue the RFP process and/or cancel the initiatives as outlined prior to the execution of the contract.

### **Section 2.11 Communication, Clarifications, Addenda**

All enquiries about this RFP or proposal preparation must be forwarded in writing by email to the RPRA contact. Only the RPRA contact is authorized to communicate with participating vendors

and this communication must be in writing. Questions submitted after the deadline set out in Section 2.12 may not be answered.

Under no circumstances shall a vendor rely upon any verbal information or instructions provided by RPRA, its employees or agents, nor is the accuracy, completeness or reliability of such information assured.

All RFP addenda become part of this RFP. All addenda (which include setting out any additions, alterations, deletions, written instructions, clarifications, or explanations) will be published on RPRA's website.

## Section 2.12 Proposal Submission Schedule and Milestones

Milestone	Scheduled Dates (2017)
<b>Release of RFP</b>	August 11, 2017
<b>Deadline for submitting questions</b>	August 18, 2017- 4:00 PM (EST)
<b>Deadline for RPRA to post addenda and answer questions</b>	August 25, 2017- 4:00 PM (EST)
<b>Proposals deadline</b>	September 14, 2017 - 4:00 PM (EST)
<b>Kick off meeting</b>	Week of September 18, 2017

RPRA reserves the right to modify the schedule as circumstances may warrant.

## Section 2.13 Fees, Costs, Taxes, Progress Billing and Payment Cycles

RPRA seeks a detailed fee and cost breakdown, and full financial transparency from its vendors.

Vendors may propose to invoice on a milestone or hourly basis. Regardless of the method used, invoices must clearly identify the costs associated with each individual audit. RPRA will withhold payment of 20% of the cost of each audit. This holdback will be released following submission of an acceptable Final Report by the deadline specified in Section 4.0, and completion of the exit interview. In the event that the submission of any of the Final Audit Reports is late, RPRA will withhold payment of 10% of the cost of that audit to compensate RPRA for the additional costs it will incur in those circumstances.

All fees and costs must be stated in Canadian dollars and must include all applicable taxes. RPRA is not bound to accept the lowest cost or any proposal submitted.

## Section 2.14 RPRA's Clarification and Verification of Proposals

RPRA may require:

- The vendor to clarify or verify the contents of its proposal or any statement made by the vendor;
- The vendor to submit supplementary documentation clarifying or verifying any matters contained in its proposal.

RPRA is not obliged to seek clarification or verification of any aspect of a proposal or any statement by a vendor, including an ambiguity in a statement made by a vendor.

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Any written information received by RPRA from a vendor pursuant to a request for clarification or verification from the vendor as part of the RFP process may, in the RPRA's sole discretion, be considered as an integral part of the applicable proposal.

## **Section 3.0 Blue Box Datacall**

This section provides a general overview of the 2016 Datacall form and the sections that are required for review in the 2016 Audits.

### **Section 3.1 Tonnes Collected and Marketed**

The quantity and types of printed papers and packaging collected, processed and marketed are directly associated with costs incurred and revenue received. To support the financial audit of costs and revenues, the audit will also confirm the accuracy of tonnes reported (i.e., quantity of printed papers and packaging collected, processed and marketed).

### **Section 3.2 Costs and Revenues**

The successful respondent will be responsible for undertaking financial audits of revenues and costs related to residential Blue Box programs for the municipal programs or First Nations listed in Section 3.3.

The financial auditing process will confirm that the correct figures from the municipal General Ledger and/or financial statements for fiscal year 2016 have been correctly entered into the appropriate fields of the 2016 Datacall form and, further, that these figures accurately represent only residential Blue Box costs. This process will also similarly confirm capital cost items that were originally entered in a prior year Datacall, but were included in the 2016 Datacall as an amortized cost. In addition, the process will confirm the appropriate allocation of revenues, and the appropriate removal of costs for non-Blue Box materials, non-residential Blue Box materials, and non-recyclable Blue Box materials from the gross and net residential Blue Box system cost calculations.

Where it appears that figures from the municipal General Ledger and/or financial statements for fiscal year 2016 have not been correctly entered into the appropriate fields of the 2016 Datacall form, including unreasonable allocations for non-Blue Box materials, non-residential Blue Box materials and non-recyclable Blue Box materials, the process and means by which figures have been derived from financial statements and applied to the survey form must be identified, including assumptions and anomalies where appropriate.

An Auditor's Report, in accordance with applicable Canadian Institute of Chartered Accountants (CICA) standards, is required for each of the municipal or First Nations programs subject to audit. The Auditor's Report must include a statement of the accuracy of cost and/or revenue data represented in the municipal General Ledger and/or financial statements and highlight the specific procedures completed and/or inquiries made, the extent of testing and the explanations provided, and the outcomes of the testing completed.

The Auditor's Report must be signed by a Public Accountant licensed under the Public Accounting Act. The Auditor's Report must be presented in PDF and excel format.

Financial audits are to be carried out in accordance with CICA guidance for all generally accepted auditing standards (GAAS) and Canadian Auditing Standards (CAS) including but not limited to:



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- CAS 800, Special Considerations — Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks; and
  - CICA Handbook, Assurance and Related Services Recommendations, Section 9100 – Reports on the Results of Applying Specified Auditing Procedures to Financial Information other than Financial Statements

Additionally, a stand-alone Internal Audit Report is required for each program subject to audit, or where applicable, comments on the reasonableness of the allocation methods used to remove costs pertaining to non-Blue Box materials, non-residential Blue Box materials, and non-recyclable Blue Box materials. The report must detail the procedures completed, and for those allocation methods determined to be unreasonable, the auditor will be expected to recalculate appropriate allocations.

The Internal Audit Report is to be carried out in accordance with the International Standards for the Professional Practice of Internal Auditing and must include a separate cover report.

All audits must be carried out using a consistent set of assumptions and approaches. This may include but not be limited to: identifying any required assumptions; participating in meeting(s) to discuss assumptions and approaches; and employing agreed assumptions and approaches prior to the audits or specific audit.

### Section 3.3 Selected Municipal Programs

The following 20 programs were selected for Blue Box audits in 2017:

Region	Population	Marketed Blue Box Tonnes	Gross Blue Box Costs	Blue Box Revenue	Net Residential Blue Box Costs
Northwestern	7,739	509 T	\$288,437	\$0	\$288,437
Eastern	16,451	999 T	\$511,391	\$147,397	\$363,994
Eastern	8,089	921 T	\$251,795	\$110	\$251,685
Southwestern	131,000	8,118 T	\$5,907,954	\$775,117	\$5,132,838
Northern	5,586	46 T	\$58,789	\$0	\$58,789
Eastern	6,477	466 T	\$173,535	\$12,843	\$160,692
Northeastern	8,000	209 T	\$242,835	\$28,452	\$214,383
Eastern	24,512	1,470 T	\$759,863	\$10,291	\$749,572
Northern	16,003	394 T	\$246,195	\$43,276	\$202,919
Southwestern	2,731,571	125,140 T	\$72,539,708	\$15,944,302	\$56,595,405
Southeastern	663,460	43,777 T	\$18,528,229	\$5,350,827	\$13,177,402
Southwestern	63,175	4,383 T	\$2,578,548	\$577,411	\$2,001,137
Eastern	6,024	402 T	\$250,345	\$66,489	\$183,856
Southwestern	5,723	319 T	\$257,364	\$24,635	\$232,728
Eastern	11,667	821 T	\$268,362	\$158	\$268,204
Southwestern	7,025	850 T	\$360,659	\$28,616	\$332,043
Eastern	16,971	1,008 T	\$511,643	\$150,177	\$361,465
Eastern	13,163	792 T	\$467,919	\$32,933	\$434,986
Southeastern	88,197	6,540 T	\$2,893,028	\$798,066	\$2,094,961
Southeastern	5,194	381 T	\$99,896	\$0	\$99,896

### Section 3.4 Auditor's Responsibilities

The auditor will:

- Complete scope of work;
- Schedule in-person meetings with the municipal or First Nations programs that were selected for audit;

- Conduct exit interviews with municipal staff and brief RPRA staff within thirty (30) days of completing the field work;
- Notify RPRA Program Lead within two (2) days of any discrepancies identified during field work, and propose clarifying questions that need to be asked to explain these discrepancies; and
- Provide required reporting to RPRA, as outlined below.

### Section 3.5 Deliverables

Project deliverables to RPRA include:

- A draft Auditor's Report in Microsoft Word (or PDF) and Excel for each municipal program highlighting: 1) the specific procedures completed and/or inquiries made; 2) the extent of testing and the explanations provided; and 3) the outcomes of the testing completed. This report must be prepared in accordance with CICA guidance for all generally accepted auditing standards (GAAS) and comply with legislative and related authorities in the public sector.
- A draft audit revision spreadsheet in Excel for each audit showing for each contract: 1) reported and adjusted tonnages and revenues by material; and 2) reported and adjusted annualized and capital costs for each cost item.
- A draft Internal Audit Report for each audit commenting on the reasonableness of all cost allocation methods and the specific protocols used to recalculate cost allocations, if necessary. This report must be prepared in accordance with the International Standards for the Professional Practice of Internal Auditing. *Note: If the cost allocation methods employed are deemed to be reasonable and no other related issues are identified, this report may be brief.*
- A final Auditor's Report in Adobe (including the audit revision spreadsheet) for each of the audits, and an Executive Summary for each audit with a summary table that includes: 1) the 2016 submitted and revised costs and total adjustments for the Collection, Processing, Depot/Transfer, and Promotion and Education costs; and 2) adjustments for collected and/or marketed tonnes.
- A final audit revision spreadsheet in Excel for each audit showing for each contract: 1) reported and adjusted tonnages and revenues by material; and 2) reported and adjusted annualized and capital costs for each cost item.
- A final Internal Audit Report for each audit with an Executive Summary highlighting the reasonableness of the cost allocations used.

All draft and final reports must be well organized, professionally edited and clearly written. All calculations in the draft reports must be verified and reviewed for accuracy, prior to submission to RPRA.

Appendix C provides a template for the Auditor's Report Table of Contents. Appendix D provides a spreadsheet template for tracking audit revisions.

## Section 4.0 Project Schedule and Charge for Late Delivery

RPRA requires all draft Auditor's Reports no later than **January 22, 2018** and all final Auditor's Reports no later than **February 19, 2018**. RPRA will provide comments on draft Auditor's Reports within 15 business days of receipt. If RPRA staff find calculation errors in the draft report(s), the

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report will be marked incomplete and immediately sent back to the auditing party for further review. RPRA will continue to review the draft audit report(s) only once the calculations have been revised.

The audit fees for each relevant audit will be reduced by 10% if the Final Report on that audit is not delivered by February 19, 2018.

## Section 4.1 Proposal Content and Format

Submissions must include a description of: 1) the proposed work plan; 2) the methodology/testing protocol(s) proposed to undertake the audit of Blue Box quantities and financial information outlined in the [2016 Datacall User Guide](#), and 3) the methodology proposed to complete the Internal Audit Report.

Submissions must include details of vendors' relevant similar experience, along with client references (names, phone numbers and email addresses) who may be contacted to confirm the satisfactory delivery of service by key team member(s) on previous assignments. Resumes for key team members should be provided in an appendix.

Submissions must also include a cost quotation with the following breakout:

- Costs for 1) staff time, 2) labour, and 3) site visits (with travel and accommodation costs listed separately) for **each** program; and
- Total costs for **each** audit

## Section 4.2 Qualifications

The successful respondent's team must have appropriate qualifications and experience for the tasks outlined, including:

- A licence to practise as a Public Accountant under the Public Accountancy Act to complete the Auditor's Reports for the financial audits;
- Knowledge of the design and operation of residential Blue Box programs and an understanding of the proper allocation of costs between the Blue Box program and other waste management services; and
- Experience in conducting audits of a similar nature.

Please provide appropriate supporting documentation outlining the qualifications and experience of the employees identified in the proposal budget who would be responsible for completing the work.

## Section 4.3 Other Information

### Notification of Municipal Programs

RPRA will notify each municipal program in advance of project initiation of the impending financial audit and the vendor retained to complete the audit. RPRA will also provide a letter of introduction for the vendors use during site visits.

### Support from RPRA for the Successful Vendor

RPRA will: 1) assist in developing an initial familiarity with the municipal programs and their 2016 Datacall submissions; and 2) coordinate the development of consistent assumptions and approaches. RPRA staff may choose to attend the field audits.

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## Section 5.0 Evaluation Process and Criteria

The evaluation process to determine the successful vendor will involve both qualitative and quantitative elements. As a general framework, all proposals presented by vendors will be evaluated in the context of the overall value brought to the initiative. While cost is a significant part of the evaluation criteria, it will not be the main or sole determinant.

### Section 5.1 Evaluation Process

1. Demonstrated understanding of project goals- 15%
2. Approach and methodology- 30%
3. Project timelines- 15%
4. Qualifications of project team and firm's relevant experience- 20%
5. Value for money- 20%

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## Appendix A Conflict of Interest Declaration

Vendors bidding on RPRA's RFP for the Audits of Blue Box Sections for 2016 Municipal Datacall Submissions are required to confirm that they do not have a conflict of interest in relation to the required work.

### Declaration

I/we conducted all necessary internal inquiries and investigations to identify and have disclosed in writing to RPRA any contracts or engagements or payments or purchase orders whether in the name of the vendor, its sub-contractors or any otherwise associated entity, with an Industry Funding Organization/Industry Stewardship Organization (e.g., Stewardship Ontario, Ontario Electronic Stewardship, Ontario Tire Stewardship, Product Care Association of Canada, Automotive Materials Stewardship Inc., SodaStream) or with a national service provider to Industry Funding Organizations (e.g., Canadian Stewardship Services Alliance Inc., Electronic Products Recycling Association) for the supply of services or goods, regardless of value, from January 1, 2015 to the present.

To the best of our knowledge and belief, except as previously disclosed in writing to RPRA, there is no a) financial relationship between any of the directors or officers of RPRA and the vendor, its subcontractors or any otherwise associated entity; or b) relationship of blood or marriage between any of the directors or officers of RPRA and a partner, director or officer of the vendor, its subcontractors or any otherwise related entity.

**I/we understand and agree that failure to fully disclose this information is sufficient cause for the rejection of the vendor's proposal or termination of any contract entered into with the vendor, based on or emanating from such proposal.**

DATED this \_\_\_\_ day of \_\_\_\_ 2017

Name of Company: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title:

I have authority to bind the Company

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## Appendix B

### Confidentiality Undertaking

#### TO: Resource Productivity and Recovery Authority (RPRA)

In consideration of the disclosure of the Confidential Information (as hereinafter defined) by RPRA to the undersigned (the "Recipient"), the Recipient agrees as follows:

1. The term "Recipient" means any vendor, organization or person participating in the RPRA RFP dated August 3, 2017 and entitled RFP for the Audits of Blue Box Sections for 2016 Municipal Datacall Submissions ("RFP"). The Recipient's employees, agents, owners, managers, consultants, associates, sub-contractors and the like are herein collectively referred to as the "Representatives".
2. The term "Confidential Information" means any information disclosed by RPRA to the Recipient at any Information Session or otherwise, in respect of the RFP.
3. The information may be in the form of draft reports, final reports, Datacall or other survey forms, data entered into a database, analysis and interpretation of data, supporting documentation, personnel information, financial information, internal memos, and documents, electronic and hard copy correspondence and all other information and verbal and/or written communications.
4. Confidential Information does not include any information which: (a) was at the time of disclosure or thereafter became part of the public domain or was readily available to the public otherwise than by reason of a breach of this Agreement; (b) at the time of disclosure by RPRA to the Recipient or thereafter, was known to or within the possession of the Recipient or was independently developed by the Recipient without the Confidential Information disclosed by RPRA; or (c) was required to be disclosed by law.
5. The Recipient shall not disclose and shall ensure that its Representatives do not disclose the Confidential Information without the prior written consent of an authorized representative of RPRA, and shall use and cause its Representatives to use the Confidential Information only for the purposes set out below.
6. The Recipient and its Representatives may use the Confidential Information to undertake the following tasks: (a) develop a proposal for RPRA's consideration with respect to the RFP; (b) develop and submit deliverables (e.g., reports) to RPRA for the project described in the RFP; (c) consult with members of RPRA, as necessary, to inform them about their deliverables.
7. The Recipient agrees that it shall use all its best efforts and exercise appropriate due diligence, to safeguard the Confidential Information from misuse, loss, theft, publication, destruction or the like, and has implemented suitable internal controls to do this.
8. This Agreement shall be governed by and interpreted in accordance with the laws of the Province of Ontario.

DATED this \_\_\_\_ day of \_\_\_\_ 2017

Name of Company: \_\_\_\_\_

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title:

I have authority to bind the Company

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## **Appendix C**

### **Template - Auditor's Report Table of Contents**

1. Audit Report
2. Summary Table of Audit Results
  - 2.1. Presents submitted, revised and adjusted annual Blue Box costs for promotion and education, collection, processing and depot/transfer categories, as well as adjustments to total revenue. The total submitted, revised and adjusted collected and/or marketed Blue Box tonnage should also be incorporated in this overview table.
3. Supporting Schedules
  - 3.1. Audit findings related to Best Practice Questions
  - 3.2. Audit findings by Blue Box material for tonnes and revenue revisions
  - 3.3. Audit findings by Blue Box cost for cost revisions



**Appendix D Template**  
**Spreadsheet for Tracking Audit Revisions**

**Sample Municipality - Note that Section 3 contracts and specific rows must reflect each audited program's 2016 Datacall submission**

Section	Question #	Category	Row #	Individual Cost Item	Testing Protocol	Submitted Cost	Revised Cost	Submitted IC&I %	Revised IC&I %	Net Revised Cost	Adjustment	Explanation
2.3	1	Cost details for all non-blue box specific P&E Material Utilized in 2016	1									
			2									
			3									
			4									
			5									

Section	Question #	Category	Row	Material Item	Testing Protocol	Submitted Tonnes	Revised Tonnes	Submitted IC&I %	Revised IC&I %	Net Revised Tonnes	Adjustment	Explanation
3	Blue Box Tonnes - Tonnes and Material Revenue											
	1	Tonnage Quantities	Fibres	ONP #8								
			Metals	Aluminum								
			Plastics	PET Bottles (#1)								
			Glass	Flint/Clear								
			Etc.									
			Row	Revenue Item	Testing Protocol	Submitted Revenue	Revised Revenue	Submitted IC&I %	Revised IC&I %	Net Revised Revenue	Adjustment	Explanation
	Blue Box Tonnes - Tonnes and Material Revenue											
	2	Revenue Quantities	Fibres	ONP #8								
			Metals	Aluminum								
			Plastics	PET Bottles (#1)								
			Glass	Flint/Clear								

Section	Question #	Category	Row #	Cost Item	Testing Protocol	Submitted Cost	Revised Cost	Submitted IC&I%	Revised IC&I%	Submitted Non-BB%	Revised Non-BB%	Net Revised Cost	Adjustment	Explanation
3	Blue Box Operating Costs													
	1	Collection	1											
			2											
			3											
			4											
	2	Processing	1											
			2											
			3											
			4											
	3	Depot and Transfer Stations	1											
			2											
			3											
			4											
3	Blue Box Cost - Other Revenue													
	1	Other Revenue Sources	1											
			2											
			3											
			4											

Section	Question #	Category	Row #	Cost Item	Testing Protocol	Submitted Cost	Revised Cost	Submitted IC&I%	Revised IC&I%	Submitted Non-BB%	Revised Non-BB%	Net Revised Cost	Adjustment	Explanation
3	Blue Box Collection Capital Depreciation													
	1	Owned and Operated Recycling Vehicles												
	2	Purchase of Blue Boxes												
	3	Purchase of Curbside Carts												
	4	Purchase of Roll-Off Bins/Compartmentalized Trailers/												
	5	Other Uncategorized Capital Purchases												
3	Operating Cost Collection													
	1	Blue Box Curbside Collection Operating Expenses	1											
			2											
			3											
			4											
			5											
3	Blue Box Processing Capital Cost - Depreciation													
	1	Purchase of MRF Building												
	2	Purchase initial MRF Equipment/Major Expansions/Major Retrofits/Weigh scales												
	3	Purchase of Minor Expansions/Minor Retrofits												

Section	Question #	Category	Row #	Cost Item	Testing Protocol	Submitted Cost	Revised Cost	Submitted IC&I%	Revised IC&I%	Submitted Non-BB%	Revised Non-BB%	Net Revised Cost	Adjustment	Explanation
	4	Purchase of Roll-off Containers/Dumpsters												
	5	Purchase of Rolling Stock												
	6	Other Categorized Capital Purchases												
	Operating Cost - Processing													
3	1	Blue Box Processing Material Handling Cost												
	2	Blue Box Processing Facility Cost												
3	Blue Box Depot/Transfer Stations Capital Cost-Depreciation													
	1	Purchase of Depot/Transfer Building												
	2	Purchase of Initial Depot/Transfer Equipment, Major Expansions, Major Retrofits, Weigh scales												
	3	Purchase of Minor Expansions, Minor Retrofits												
	4	Purchase of Roll-off Containers/Dumpsters												
	5	Purchase of Rolling Stock												
	6	Other Uncategorized Capital Purchases												

Section	Question #	Category	Row #	Cost Item	Testing Protocol	Submitted Cost	Revised Cost	Submitted IC&I%	Revised IC&I%	Submitted Non-BB%	Revised Non-BB%	Net Revised Cost	Adjustment	Explanation
3	Operating Cost - Depot and Transfer Stations													
	1	Blue Box Depot/Transfer Material Handling Cost												
	2	Blue Box Depot/Transfer Station Cost												
	3	Bin/Roll-off Removal/Transfer												
3	Blue Box Cost - Other Revenue		1											
	1	Other Revenue Sources	2											
			3											