



Request for Proposals

for Audits of the Blue Box Sections of 2018 Datacall Submissions

Issued by:

Resource Productivity and Recovery Authority

Wednesday, July 31, 2019

Response Deadline:

5:00 p.m. (EST) on Wednesday, August 21, 2019

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1.0 Introduction

The Resource Productivity and Recovery Authority (the Authority) invites Vendors to submit a proposal for conducting onsite audits of the Blue Box sections of the 2018 Datacall submissions for 20 select municipal (municipality, recycling association or First Nation) blue box programs.

The Datacall is an annual report completed by Ontario municipalities, recycling associations or First Nations that collects a wide range of operational and financial information regarding the Blue Box programs they manage. The report is administered by the Authority. The information collected through the Datacall is used primarily to calculate the funding to be provided by stewards of Blue Box materials to the reporting programs. In 2019, the blue box steward funding obligation was \$126.4 million.

2.0 Background

The Authority is a regulatory authority overseen by the Ontario Ministry of the Environment, Conservation and Parks. The Authority is mandated to enforce the requirements of the *Resource Recovery and Circular Economy Act, 2016* (RRCEA) and the *Waste Diversion Transition Act, 2016* (WDTA), and their associated regulations.

Under the WDTA, the Authority oversees the Blue Box Program, which includes administering the annual Datacall. Each Ontario municipal program (municipality, recycling association or First Nation) providing recycling services must complete the Datacall to be eligible for Blue Box funding.

The 2018 Datacall, issued in February 2019, requested programs to report information on their Blue Box programs for the 2018 calendar year. Information submitted to the 2018 Datacall will be used to determine the net cost of the Blue Box Program in order to calculate the funding to be provided by stewards of Blue Box materials to the reporting programs.

Each year, approximately 20 municipal programs are selected for an audit of the Blue Box sections of their Datacall submission. A penalty is applied to programs that over-report net costs by more than 2%, as determined by the audit.

An electronic copy of the [2018 Blue Box Datacall Survey Form](#) and the [2018 Datacall User Guide](#) is available on our website.

The Authority's website – pra.ca – is a source of additional information.

3.0 Project Overview

This section provides a general overview of the project scope for the audits of the Blue Box sections of the 2018 Datacall submissions for 20 programs.

3.1 Programs Selected for Audits

The 20 municipal programs selected to be audited for the 2018 Datacall submissions are provided in the table below. This program selection is subject to change and the final program selection will be made available to the successful Vendor.

| Program | Population | Blue Box Tonnes | Gross Blue Box Costs | Blue Box Revenue | Net Blue Box Costs |
|---|-------------------|------------------------|-----------------------------|-------------------------|---------------------------|
| AUGUSTA, TOWNSHIP OF | 6,052 | 434 | \$ 169,005 | \$ 672 | \$ 168,333 |
| BARRIE, CITY OF | 151,234 | 11,367 | \$ 2,606,685 | \$ 263,240 | \$ 2,343,445 |
| DRUMMOND-NORTH ELMSLEY, TOWNSHIP OF | 7,773 | 536 | \$ 325,865 | \$ 65,667 | \$ 260,198 |
| DUFFERIN, COUNTY OF | 62,850 | 5,287 | \$ 1,441,842 | \$ 713,377 | \$ 728,465 |
| EAST FERRIS, MUNICIPALITY OF | 5,124 | 327 | \$ 116,656 | \$ 240 | \$ 116,415 |
| KIRKLAND LAKE, TOWN OF | 8,000 | 248 | \$ 283,142 | \$ 10,663 | \$ 272,478 |
| LEEDS AND THE THOUSAND ISLANDS, TOWNSHIP OF | 9,465 | 581 | \$ 537,687 | \$ 13,863 | \$ 523,824 |
| NORTH DUNDAS, TOWNSHIP OF | 11,949 | 444 | \$ 483,134 | \$ 39,769 | \$ 443,365 |
| NORTH GLENGARRY, TOWNSHIP OF | 10,109 | 1,048 | \$ 988,966 | \$ 90,490 | \$ 898,476 |
| NORTH STORMONT, TOWNSHIP OF | 6,873 | 336 | \$ 134,940 | \$ 424 | \$ 134,516 |
| OTTAWA, CITY OF | 991,429 | 56,330 | \$ 19,699,265 | \$ 8,176,719 | \$ 11,522,545 |
| PARRY SOUND, TOWN OF | 6,408 | 298 | \$ 244,597 | \$ 1,304 | \$ 243,293 |
| PERTH, TOWN OF | 6,296 | 443 | \$ 148,664 | \$ 61,071 | \$ 87,593 |
| PETERBOROUGH, CITY OF | 81,961 | 7,938 | \$ 2,337,932 | \$ 945,986 | \$ 1,391,946 |
| PLYMPTON-WYOMING, TOWN OF | 7,485 | 381 | \$ 233,460 | \$ - | \$ 233,460 |
| SIOUX LOOKOUT, THE CORPORATION OF THE MUNICIPALITY OF | 5,272 | 185 | \$ 218,001 | \$ 29 | \$ 217,972 |
| TORONTO, CITY OF | 2,778,175 | 95,138 | \$ 71,739,246 | \$ 10,663,964 | \$ 61,075,282 |
| WEST NIPISSING, MUNICIPALITY OF | 14,364 | 635 | \$ 378,357 | \$ 36,610 | \$ 341,747 |
| WHITEWATER REGION, TOWNSHIP OF | 6,631 | 392 | \$ 173,117 | \$ 304 | \$ 172,813 |
| YORK, REGIONAL MUNICIPALITY OF | 1,196,559 | 65,812 | \$ 29,671,077 | \$ 5,189,475 | \$ 24,481,602 |

3.2 Project Tasks

The Vendor will:

- Communicate directly with and schedule all in-field audits with the selected programs;
- Conduct all in-field audits;

- Manage the relationship with the selected programs and perform all necessary follow up communications to complete the audits;
- Conduct exit interviews (not required to be conducted in-field) with program staff to review audit findings and finalize reports;
- Provide weekly updates to the Authority – reporting progress, any issues or other relevant information;
- Schedule in-person and conference call meetings with the Authority as needed; and
- Provide all project deliverables in a timely manner, consistent with the summary of milestones and final deliverables below.

3.3 Scope of Audits

Tonnes Collected and Marketed

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

Costs and Revenues

The financial auditing process will confirm that the correct figures from a program's General Ledger and/or financial statements for the 2018 calendar year have been correctly entered into the appropriate fields of the 2018 Datacall form and, further, that these figures accurately represent only residential Blue Box costs and revenues (e.g. reasonable allocations to Blue Box activities have been set, appropriate allocation between IC&I and residential have been set, etc.). This process will also confirm capital cost items that were originally entered in a prior Datacall year but were included in the 2018 Datacall as an amortized cost.

Where it appears that figures from a program's General Ledger and/or financial statements for the calendar year 2018 have not been correctly entered into the appropriate fields of the 2018 Datacall form, or where unreasonable allocations to the Blue Box program have been set, 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.

4.0 Expected Deliverables

Project deliverables to the Authority include:

An Auditor's Report, in accordance with applicable Canadian Institute of Chartered Accountants (CICA) standards, is required for each of the selected programs audited. The Auditor's Report must include a statement of the accuracy of cost and/or revenue data represented in the 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:

- 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 audited program, and where allocation methods have been deemed unreasonable, the report must detail the procedures completed to identify such allocations and 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.

4.1 Summary of Milestones and Final Deliverables

Please note that draft reports are expected to be delivered in Microsoft Word format and final reports are expected to be delivered in Adobe PDF format. Spreadsheets in draft and final are expected to be delivered in Microsoft Excel.

| Deliverable | Draft Due | Final Due |
|---|-------------------------|--------------------------|
| <p>An Auditor’s Report (including spreadsheet) for each audited program highlighting:</p> <ol style="list-style-type: none"> 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. <p>The report must include an Executive Summary with a summary table that includes:</p> <ol style="list-style-type: none"> 1) Submitted and revised costs and total adjustments for the Collection, Processing, Depot/Transfer, and Promotion and Education costs for 2018; and 2) Adjustments for collected and/or marketed tonnes. <p>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. See Appendix A for template Table of Contents.</p> | <p>January 20, 2020</p> | <p>February 17, 2020</p> |

| | | |
|--|------------------|-------------------|
| <p>An audit tracking spreadsheet for each program showing:</p> <ol style="list-style-type: none"> 1) Reported and adjusted tonnages and revenues by material; and 2) Reported and adjusted annualized and capital costs for each cost item. <p>See Appendix B for template.</p> | January 20, 2020 | February 17, 2020 |
| <p>An 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. <i>Note: If the cost allocation methods employed are deemed to be reasonable and no other related issues are identified, this report may be brief.</i></p> | January 20, 2020 | February 17, 2020 |
| <p>A report that summarizes the results of all 20 audits, which includes:</p> <ol style="list-style-type: none"> 1) A section that summarizes the main reasons for cost or tonnage increase; and 2) A section that summarizes the main reasons for cost or tonnage decreases. <p>See Appendix C for template.</p> | February 3, 2020 | February 28, 2020 |

Appendix A provides a template for the Auditor’s Report Table of Contents, Appendix B provides a spreadsheet template for audit tracking and Appendix C provides a template for the summary results of all 20 program audits.

The Authority requires all draft Auditor’s Reports, tracking spreadsheets and Internal Audit Reports no later than **January 20, 2020** and all final Auditor’s Reports, spreadsheets and Internal Audit Reports no later than **February 17, 2020**. The Authority will provide comments on drafts within 15 business days of receipt.

4.1 Penalties

If Authority staff find calculation errors in the draft Auditor’s Reports, revision spreadsheets and Internal Audit Report the 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 will be reduced by 10% if the final Auditor’s Report, revision spreadsheet and Internal Audit Report for that audit are not delivered to the Authority by **February 17, 2020**.

5.0 General Instructions to Prospective Vendors

5.1 General Invitation to Submit Proposals

The Authority is seeking proposals for audits of the Blue Box sections for 20 selected 2018 Datacall submissions, with a possible extension for up to two (2) additional annual Datacalls (2019 and 2020). Proposals specifically marked “Audits of the Blue Box Sections of the 2018 Datacall Submissions” must be submitted electronically in PDF format to procurement@rpra.ca to the attention of Kiara Barrett, Manager of Administration.

Proposals will be accepted until 5:00pm EST on Wednesday, August 21, 2019. Late proposals will not be accepted.

Prospective Vendors must provide their proposal electronically in PDF file format on or before the specified submission deadline.

All proposal amounts shall be indicated in words and figures and shall include applicable taxes and any other associated costs the successful Vendor(s) will require.

5.2 Complete Proposals

The requirements that each prospective Vendor must follow and include in its proposal submission are outlined in section 6. The Authority reserves the right to determine, in its sole and unfettered discretion, whether any proposal meets the mandatory requirements. Proposals shall address all requirements as outlined in this RFP, in addition to any perceived or anticipated requirements determined by the vendor.

5.3 Negotiation

The Authority reserves the right to negotiate with any or all Vendors including those Vendors that have submitted a proposal that does not fully comply, either in material or non-material ways, with the RFP requirements.

5.4 Request for Information

Each Vendor is solely responsible for ensuring that it has all information necessary to prepare its proposal and for independently verifying and informing itself with respect to any terms or conditions that may affect this proposal. All inquiries related to the RFP shall be directed to Kiara Barrett, Manager of Administration, at procurement@rpra.ca.

5.5 Acceptance of Proposals

The Authority reserves the right to reject any or all proposals or to accept the proposal deemed most favourable to the Authority. All proposals must include a statement of authorization to submit a proposal signed by a principal of the Vendor.

Following the evaluation of the submitted proposals, the Authority will consider entering into negotiations for a contract with a prospective Vendor it believes best meets the needs and expectations and offers the best overall content and value. The solicitation of proposals does not in any way commit the Authority to accept any proposal or to commence negotiations with any Vendor.

5.6 Proposal Costs to Vendor

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.

6.0 Proposal Requirements

6.1 No Conflict of Interest

The Vendor must identify any real or apparent conflict of interest relating to working on this project. To avoid a conflict of interest, the Authority reserves the right to engage multiple Vendors to complete the audits for the Blue Box sections of the 2018 Datacall submissions.

6.2 Executive Summary

The Vendor shall provide an executive summary with its proposal in addition to the minimum requirements/expectations as outlined in this section. The executive summary shall briefly summarize the key aspects of the proposal and the primary contact person for the prospective Vendor.

6.3 RFP Submissions

The RFP submission must include:

- Introduce the Vendor.
- Declare any conflict of interest.
- Describe the Vendor's history, experience and recent relevant projects.
- Demonstrate understanding of the scope and complexity of the required work.
- Describe Vendor's abilities to perform the audits of the Blue Box sections of the 2018 Datacall submissions.
- Identify the person(s) who would be involved in the project, their proposed role on the project, and their experience and qualifications to fulfill that role. Clearly outline if any services will be outsourced.
- Describe any professional and technical services that will be called upon to assist in the project.
- Indicate the Vendor's ability to meet the timelines set out herein.
- Provide a detailed description of processes and deliverables.
- Provide a proposed timeline for each component of the project.
- Outline the methodology and approaches that would be used in carrying out the audits of the Blue Box sections of the 2018 Datacall submissions.
- Outline the methodology and approaches that would be used for quality assurance and quality control of the Auditor's Reports, revision spreadsheets and Internal Audit Reports.
- Provide 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.
- Provide a pricing proposal for **each selected program** listed in section 3.1 above, which includes:
 - The number of hours to complete **each program** audit broken down by:
 - in-field time and

- all other activities (e.g. audit preparation, follow up, report writing etc.).
- Costs for **each program** audit broken down by:
 - Audit preparation;
 - Staff time (in-field);
 - Staff time (for all other activities e.g. follow up, report writing etc.);
 - Travel and accommodation; and
 - Any other costs

7.0 Request for Proposal Process

7.1 General Information

The submission of a proposal does not constitute a legally binding agreement between the Authority and any Vendor. It is part of an overall selection process intended to enable the Authority to identify a potential successful Vendor for the provision of services described herein. The goal of this RFP process is to identify those Vendors who offer the best delivery of service and value and demonstrate the highest degree of capability for providing and implementing the functions and objectives of the project.

A contract may be entered into between the successful Vendor and the Authority with a possible extension for up to two (2) additional annual Datacalls (2019 and 2020). The Authority 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.

7.2 Proposed Schedule & Submittal Information

| Milestone | Scheduled Date |
|---|---------------------------|
| Release of RFP | July 31, 2019 |
| Deadline for prospective Vendors to submit questions | August 7, 2019 |
| Deadline for the Authority to post responses to questions on rpra.ca website | August 14, 2019 |
| Proposals Due | August 21, 2019 |
| Vendor Selection | September 4, 2019 |
| Project Start Up Meeting | Week of September 9, 2019 |
| Project Completion | February 28, 2020 |

The Authority reserves the right to modify the schedule as circumstances may warrant.

8.0 Other Information

8.1 Confidentiality of Information

The Authority will require the successful Vendor(s) to enter into a confidentiality agreement with the Authority that protects all information provided to the Vendor(s) by the Authority or by any party contacted by the Vendor(s) in order to complete this project.

8.2 Reporting and Support from the Authority for Successful Vendor(s)

The successful Vendor will report to Geoff Rathbone, Director of Transition. One or more staff will be assigned to oversee the project and be an information resource to the successful Vendor.

The Authority will notify each municipal program in advance of project initiation of the impending audit and the Vendor retained to complete the audit. The Authority will also provide a letter of introduction for the Vendor's use during site visits.

The Authority will: 1) assist the Vendor in developing an initial familiarity with the selected programs and their 2018 Datacall submissions; and 2) coordinate the development of consistent assumptions and approaches. The Authority may choose to attend the field audits.

9.0 Duration of Offer

Proposals will be accepted up until at **5:00 pm on Wednesday August 21, 2019**. Late proposals will not be considered. The Authority also reserves the right to extend the RFP deadline.

10.0 Evaluation Criteria

10.1 Submission Evaluation

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 that it brings to the project. While cost is a significant part of the evaluation criteria, it will not be the sole determinant. Proposals will be reviewed and ranked on the following criteria and scored out of 100 points as follows:

| Ranking Criteria | Percentage |
|--|-------------------|
| Demonstrated understanding of project goals | 15% |
| Approach and methodology | 20% |
| Qualifications of project team and firm's relevant experience | 15% |
| Project Timelines | 15% |
| Extent of value in relation to proposed cost | 20% |
| Total cost | 15% |

The Authority reaffirms its right to make any selection it deems prudent, and prospective Vendors or individual participants acknowledge through their participation that such selection is not subject to protest or contest.

The Authority reserves the right to:

- not award a contract as a result of this RFP;
- award contracts to one or more respondents;
- modify the tasks based on negotiation with respondents and/or reduce scope based on proposed costs;
- award a contract to the same Vendor(s) for multiple years.

11.0 Clarifications/ Interpretations

Each prospective Vendor shall be responsible for conducting its own due diligence on the data and information upon which their proposal is based. Prospective Vendors shall be deemed to have gathered all information necessary to perform their obligations under the RFP.

Information referenced in this RFP, or otherwise made available by the Authority as part of this RFP, is provided for the convenience of the prospective Vendor only and the Authority does not warrant the accuracy or completeness of this information. Prospective Vendors that find discrepancies or omissions in the information provided, or that have questions as to the meaning or intent of various aspects of the project, shall at once notify Kiara Barrett, Manager of Administration, at procurement@rpra.ca, who will, if necessary, send written instructions, clarifications or explanations to all prospective Vendors who have responded to this RFP.

12.0 Project Billings and Budget

Billings will outline progress against the scope of work and proposed budget for each of the program audits. Payment will be made based upon presentation of invoices outlining actual time spent on each of the program audits itemized above. Invoices must clearly identify the costs associated with each individual program audit (audit preparation, in-field staff time, other staff time, travel and accommodation and all other activities). Invoicing on a milestone basis is preferable (e.g. at 50% project completion, 75% project completion and 100% project completion).

The Authority will withhold payment of 10% of the cost of auditing each program. This hold back will be released following the submission of an acceptable Final Report per the timelines identified in this RFP.

Appendix A

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

| 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 | | | | | | | | | | | | |
| Blue Box Processing Capital Cost - Depreciation | | | | | | | | | | | | | | | |
| 3 | 1 | Purchase of MRF Building | | | | | | | | | | | | | |
| | 2 | Purchase initial MRF Equipment/Major | | | | | | | | | | | | | |

| 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 |
|---------|------------------------------------|--|-------|-----------|------------------|----------------|--------------|-----------------|---------------|-------------------|-----------------|------------------|------------|-------------|
| | | 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 Categorized Capital Purchases | | | | | | | | | | | | |
| | Operating Cost - Processing | | | | | | | | | | | | | |
| 3 | 1 | Blue Box Processing Material Handling Cost | | | | | | | | | | | | |

| 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 |
|---------|---|---|-------|-----------|------------------|----------------|--------------|-----------------|---------------|-------------------|-----------------|------------------|------------|-------------|
| | 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 | | | | | | | | | | | | |
| 3 | Operating Cost - Depot and Transfer Stations | | | | | | | | | | | | | |
| | 1 | Blue Box Depot/Transfer Material Handling Cost | | | | | | | | | | | | |
| | 2 | Blue Box Depot/Transfer Station Cost | | | | | | | | | | | | |

| 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 | Bin/Roll-off Removal/Transfer | | | | | | | | | | | | |
| 3 | Blue Box Cost - Other Revenue | | 1 | | | | | | | | | | | |
| | 1 | Other Revenue Sources | 2 | | | | | | | | | | | |
| | | | 3 | | | | | | | | | | | |

Appendix C: Summary of Audit Results

Highlights of increases and revisions

Highlights of decreases and revisions

Summary Results from the 2018 Datacall Audits

| Program Name | Submitted Net Costs | Revised Net Costs | Net Cost Adjustments | %Change | Marketed Tonnes Change | Main Reasons for Adjustments |
|---------------------|----------------------------|--------------------------|-----------------------------|----------------|-------------------------------|-------------------------------------|
| Program 1 | \$ | \$ | \$ | % | T | |
| Program 2 | \$ | \$ | \$ | % | T | |
| Program 3 | \$ | \$ | \$ | % | T | |
| Program 4 | \$ | \$ | \$ | % | T | |
| Program 5 | \$ | \$ | \$ | % | T | |
| Program 6 | \$ | \$ | \$ | % | T | |
| Program 7 | \$ | \$ | \$ | % | T | |
| Program 8 | \$ | \$ | \$ | % | T | |
| Program 9 | \$ | \$ | \$ | % | T | |
| Program 10 | \$ | \$ | \$ | % | T | |
| Program 11 | \$ | \$ | \$ | % | T | |
| Program 12 | \$ | \$ | \$ | % | T | |
| Program 13 | \$ | \$ | \$ | % | T | |
| Program 14 | \$ | \$ | \$ | % | T | |
| Program 15 | \$ | \$ | \$ | % | T | |
| Program 16 | \$ | \$ | \$ | % | T | |
| Program 17 | \$ | \$ | \$ | % | T | |
| Program 18 | \$ | \$ | \$ | % | T | |
| Program 19 | \$ | \$ | \$ | % | T | |
| Program 20 | \$ | \$ | \$ | % | T | |
| Total | \$ | \$ | \$ | % | T | |