Case Study #1 – Ontario Government Ministry
Preparation of a Training Manual for Regional Staff

NOTE – This case study is based in large part upon an actual consulting assignment. To promote discussion, the case has been embellished by adding or omitting certain details, but all salient facts draw on true consulting experiences. Any references to specific Ministries, departments, firms and individuals are likely to have been disguised.

The Procurement Situation *– The Ministry decided that it needed a training manual for economic development personnel. A Request for Proposal was issued on MERX, and approximately one month given to firms to respond. The Vendor of Record approach was not used and OSS was not consulted in the tendering process.*

Size of Job *- $40,000*

RFP Preparation and Response *– The Request for Proposal was prepared by the Departmental Manager who was to be largely responsible for the consulting project, in consultation with several others from within the Ministry. After several drafts were prepared, a final one was agreed upon and checked with the Ministry's own legal and compliance resources. Once approved, the RFP was posted on the MERX system, and prospective firms were given approximately one month to respond. The deadline for questions was two weeks from the final submission date. Although the Ministry expected the project to cost between $40,000 and $50,000, and had this amount set aside, the budget allocation was not revealed in the RFP and no budget information was given.*

Fourteen firms drew down the RFP from MERX and three submitted questions. One of these was requesting a two week extension that was not granted. Answers to other questions were posted on MERX according to the standard procedure. According to the firm that ultimately won the project, while some of the questions were answered thoroughly, it appeared that others were not given full due consideration. Some of the answers were essentially referred back to the consultants – e.g., it's up to you the consultant to decide. Other responses simply referred the consultant back to the RFP. To be fair, some questions posed by other consultants appeared to the successful vendor to be vague and not well thought out.

Seven responses were received by the client Ministry. Prices ranged from $35,000 to $67,000 Three firms were short-listed, interviews held, and a successful firm selected - as it turned out, the second-lowest bidder who had qualified based on criteria and price. A detailed evaluation checklist was used, to ensure consistency in the evaluation process. The process was at that time two weeks delayed from the scheduled start-up date that had been stated in the RFP.

The successful proponent was Cognoscenti Consulting, established by a full time professor at an Ontario University together with graduate students. Following award of the contract, Cognoscenti discovered that one of the individuals given as a reference had not been contacted by the Ministry.

Vendor Management *– Congoscenti Consulting was notified by the Project Manager that its firm had been successful and a start-up meeting date was scheduled. Because the Steering Committee was relatively large (6 individuals representing different constituencies within the Ministry who would be users of the training manual developed) and because the Project Manager wanted to have two other and more senior individuals present at the start-up beginning, the initial meeting took approximately two weeks to nail down. After the start-up meeting with the Steering Committee to discuss the project details and contractual matters, a standard Ministry purchase order was signed with Cognoscenti. One of the matters discussed at the start-up meeting was a renegotiated timetable, to take into account the fact that the project was at that point about three weeks behind the anticipated timetable as set out in the Terms of Reference. However, as the completion of the training manual was not on the critical path to other Ministry projects being realized, this delay was not seen by either the Steering Committee or Cognoscenti to be a significant problem.*

According to Cognoscenti, there were two difficulties in terms of how the Steering Committee managed the job. The first was that different individuals were present at various Steering Committee meetings (which took place approximately monthly), either because somebody new had been asked to substitute for a Steering Committee member if he or she could not attend the meeting for whatever reason, or that the Project Manager felt that another perspective from elsewhere in the Ministry would be desirable at that point in the process. These new individuals were not always up to speed with the project and sometimes introduced new ideas that, while possibly valid and useful, changed the scope of the assignment somewhat or caused additional work for the consultant.

The second issue from Cognoscenti's perspective was that the Project Manager changed half way through the project, when the original Project Manager was seconded onto another project and another, more junior, member of the Steering Committee was given the Project Manager responsibility. Although this did not cause an unreasonable difficulty, Cognoscenti suggested that the relative inexperience of this individual made it more difficult to get decisions made as it was felt that the new Project Manager spent more time consulting with superiors before making decisions or giving direction.

Also, unexpectedly, half way through the project, a community that had been expected to 'pilot test' the training manual as a part of the process opted out (for reasons unrelated to the project) and thus the work plan had to be adjusted to accommodate this. As a result, further delay was encountered. However, soon after - which was about 6 weeks away from the Ministry fiscal year end of March 31 - it became apparent that the project had to be completed by fiscal year end. Prior to that, it had been implicitly assumed by the Steering Committee and Cognoscenti that the budget, and the unfinished components of the work, could be 'rolled over' into the next fiscal year. This, however turned out not to be the case. Further, the inability of the client to find two additional communities to pilot test the training manual resulted in the Ministry attempting to cut back the fee budget for the project. Cognoscenti argued successfully that they were now working on the seventh draft of the manual to incorporate all the various scope changes which were *not contemplated in the original proposal. Further, large sections of the manual were eliminated by the client in the end because it was considered too large, despite both parties agreeing earlier in the engagement that these sections would be useful.*

As a result, the last few weeks before March 31 were a period of intense activity on the part of both the consultant and the Steering Committee. Ultimately, the project was finished by the March 31 deadline - approximately two months delayed from the originally anticipated completion date but to the client's satisfaction.

***Client Relationship** – Problems as well were encountered in terms of Cognoscenti's management of its client. There were periods in the course of the project where weeks would go by without any communication between the Ministry's Project Manager (both individuals in this role) and the consultant. Regular progress reports which had been requested in the Terms of Reference and promised in the Proposal were initially adhered to, but became sporadic over the course of the project and non-existent at the end. Communications were uneven, with some individuals on the Steering Committee being left out of the loop on occasion. For example, some communications were emailed to all individuals on the Steering Committee, others to only the Project Manager or a subset of individuals on the Committee.*

***Closure / Feedback / Evaluation** – No formal feedback occurred at the conclusion of the project, or has since. Neither the client nor the consultant has requested any sort of debrief of the process. This is reportedly a low priority item on the part of the Ministry staff, who are busy with other on-going projects as well as the consultants, who are busy on other assignments. Both the client and the consultant feel that the project went "reasonably well, all things considered". The client acknowledges that the resulting product (i.e. the training manual) is very good and will be useful to the Ministry. The client also stated that they would use Cognoscenti again in future projects, particularly since the Ministry got good value.*

One final item of unfinished business: Cognoscenti's final invoice for 10% of the project budget has not yet been paid, more than 2 months after the conclusion of the project. Also a 10% holdback which had been applied to all invoices has not been forwarded.

Discussion Questions

1. In retrospect, what improvements could have been made in the entire procurement and contract management side by (a) the Ministry, and/or (b) the consultant?

2. Have you personally or others in your organization experienced problems or issues similar to any of those referenced in the case study on any of the projects that you have been involved in?

3. What advice would you offer either the government contractors or the consulting profession to avoid the kinds of difficulties referenced in the case study?

Case Study #2 – Ontario Government Ministry
Preparation of a Human Resource Strategy for a Regulatory Agency

NOTE – This case study is based in large part upon an actual consulting assignment. To promote discussion, the case has been embellished by adding or omitting certain details, but all salient facts draw on true consulting experiences. Any references to specific Ministries, departments, firms and individuals are likely to have been disguised.

***The Procurement Situation** – A Provincial Ministry with a mandate for regulation, inspection and enforcement required a Human Resource Strategy for one of its branches oriented primarily to the staffing and skills training needs of one of its key occupational groups that was experiencing high levels of turnover. The strategy included aspects of workforce management, skills training and development, recruitment and retention policies. The Ministry selected a consultant using a Request for Resources (RFR) process inviting a sample of firms who had qualified on a VOR process with the Ontario Government for firms with human resource management expertise.*

***Size of Job** - $100,000*

***RFR Preparation and Response** – A small team within the client government agency was involved in developing the Request for Resources (RFR) including the Director of the Branch and the Manager of a related technical unit. The RFR was generally well explained in terms of the objectives and deliverables; however, several pertinent aspects of the Branch's situation were not published, because, at the time, the government was concerned about negative publicity and public risk associated with the high levels of turnover experienced in one of its key occupational groups, which in turn had the potential to place public health and safety at risk.*

The consulting firm, Infinite Paradigms Unlimited (IPU) who were ultimately successful on the project had been pre-qualified as a result of the VOR process. The firm was well respected in its field and has an excellent track record with the Provincial Government. However, at the time, the firm's principals and senior staff were engaged on other projects and so a decision was made to respond to the RFR using a project manager and senior consultant who were not in the original VOR, and with whom the consultants had never worked, but were known from other references to be seasoned consultants with skills in HR. The two key outside consultants would play a large role in the project if successful, and were involved in writing most of the proposal. In addition, a third member of the consulting firm was included as a senior associate analyst to support the lead consultant.

The client received four proposals. The Infinite Paradigm's submission was successful and the firm was notified without the usual interview shortlist process.

Vendor Management *– At the start up meeting, the consultants were given a large amount of information and several previous studies that had not been shared at the RFR stage because of the concern for public exposure. These included discussion of the following information/events:*

- *A Provincial Auditor General's report from the early 1990s that found serious deficiencies in scheduling and use of personnel amongst the occupational group in question.*
- *A mid 90's consulting report that resulted in significant restructuring and downsizing in the Ministry in response to efficiency issues and budgetary pressures. This resulted in considerable reductions in full-time staff and high levels of fee-for-service for contract staff in the occupational group being examined resulting in difficulties with recruitment and retention of these staff.*
- *A public strike which affected the occupational group.*
- *High levels of stress amongst individuals in the occupational group, many of whom work more or less alone in remote parts of the province and who must make difficult decisions that potentially affect large numbers of people.*

With this as background, the consultant undertook the project which included an extensive research program based on documentation review, workforce analysis, interviews with senior Ministry and field staff, and focus groups with the affected staff and their managers.

Regular monthly meetings were held with the consultant project manager, including more frequent telephone conversations as needed.

Client Relationship

According to the consultant, the client relationship worked relatively well. However, the following issues added to the time required to complete the work. While the timetable slipped somewhat, this was dealt with as part of the normal consulting process.

- *Extensive list of senior Ministry staff who were required to be interviewed, but who were difficult to arrange interviews with because of their busy schedules (several established interview times were subsequently broken)*
- *Appearance of new client staff at steering committee meetings who made suggestions about additional personnel who should be contacted or other issues that needed to be addressed.*
- *Recommendation that the consultant contact other jurisdictions in Canada and US for best practices – while this was not part of the RFR response, the consultant carried out this task within the original budget as part of good client service.*

- *Extensive modeling of workforce scenarios including projections and financial impact that were not contemplated in the original RFR response. Again, these were provided within the original study budget.*

Closure, Feedback, Evaluation

There was no formal debrief or evaluation following the work program and delivery of the final report.

The project was ultimately deemed by the consultant and client alike a successful one and the Ministry has implemented many of the recommendations. The client has provided positive references with regard to Infinite Paradigms Unlimited on later proposals.

Discussion Questions

1. In retrospect, what improvements could have been made in the entire procurement and contract management side by (a) the Ministry, and/or (b) the consultant?

2. Have you personally or others in your organization experienced problems or issues similar to any of those referenced in the case study on any of the projects that you have been involved in?

3. What advice would you offer either the government contractors or the consulting profession to avoid the kinds of difficulties referenced in the case study?

Case Study #3 – Ontario Government Ministry
Examination of Utilization of a Public Information Office

NOTE – This case study is based in large part upon an actual consulting assignment. To promote discussion, the case has been embellished by adding or omitting certain details, but all salient facts draw on true consulting experiences. Any references to specific Ministries, departments, firms and individuals are likely to have been disguised.

The Procurement Situation *– A certain provincial government agency maintains a public information office, where the general public can obtain information about various government functions, purchase copies of government records and other materials, and even purchase souvenir-type merchandise relating to the Ontario Government. This agency was considering relocating its head office (in which this public information office was located) and wanted to assess the impact of various alternative locations on visibility, accessibility, utilization and revenue generation potential in the public information function.*

Size of Job *- $22,000*

RFP Preparation and Response *– The Request for Proposal was prepared by the Project Manager in charge of the overall relocation effort. This was an individual from MGS who had been seconded for a 6-month period to plan and initiate the move. After some consideration and debate, it was determined to ask for three bids from firms that were known to the Project Manager to be able to conduct this type of work. The Project Manager just wanted to hire one firm with whom she had worked in the past, but the others from the agency who were on the Steering Committee for the assignment wanted to invite several consultants and their views prevailed. The Project Manager wanted to hire a smaller firm because she felt that the per diems of the larger consulting firms would rapidly consume the study budget.*

The RFP was issued and two weeks were given for a response. The day after the RFPs were couriered out, the Project Manager (who was listed in the RFP as the key contact for the work) went to Aruba for a weeks' vacation. No backup individual for questions was indicated in the RFP. At least one firm - the ultimate successful bidder - tried to ask questions but upon learning that the designated individual was not available, simply proceeded to put a Proposal together. It is not known whether other firms tried to ask questions.

The proposals were due at 10:00 a.m. on the Tuesday following a long weekend. Because couriers could only guarantee a noon delivery in the community where the agency was located (it had been decentralized out of the GTA some years ago) two bidders sent out their materials on the Thursday night before the weekend – the only way to guarantee arrival on time. The main contact on the consulting side indicated that had *they been given a more reasonable deadline aligned with courier delivery times, this would have given them in effect at least another day to work on the Proposal which they would have used to advantage.*

Two bids were received and accepted. The third bid arrived at 11:17 a.m. on the Tuesday, past the deadline, and was accordingly rejected, despite the courier having guaranteed an early morning delivery.

***Vendor Management** – The winning firm, Sage and Timely Consulting (STC), was notified by the Project Manager and a start-up meeting date was scheduled quite promptly. The winning firm was NOT the Project Manager's choice – or at least this is inferred as no one on the consulting team knew the Project Manager. Sage and Timely had, however, previous experience with the Agency which was thought to have been a large element in the selection process. At the outset, it was clear that the project would be managed by two individuals – the Project Manager who had been seconded to the Agency, and a long term Agency staffer who was assisting this individual. A meeting was held every two weeks over the 10-week course of the assignment, and weekly progress reports were required.*

***Client Relationship** – According to STC, the major difficulty in terms of the relationship with the client was an almost obsessive concern for administrative detail on the part of the Project Manager for the assignment. This individual insisted that it was the consultant's responsibility to keep detailed notes and records for each meeting. The responsibility for doing this had never been clarified in the Proposal, and the consultant had volunteered to take upon themselves this role at the outset, not imagining it to be an onerous task.*

A further concern was that the government Project Manager demanded written interview notes (a large number of personal and telephone interviews had been proposed as a key research input to the project) and these interview notes had to be part of the report. The issue of confidentiality had never been clearly specified in the proposal, nor discussed at the start-up meeting, and so this caused some concern and debate early on in the process. Ultimately a compromise was reached that really satisfied neither party and much time was consumed in editing the interview notes by the consultant and the client.

According to the consultant, the amount of administrative detail was vastly excessive: "We spent as much time on satisfying administrivia requirements as we did on the job itself. The job was too small to warrant so much detailed management." According to the Project Manager, however: "It doesn't matter what the size of the job is – we have procedures that ensure that these sorts of assignments are conducted thoroughly and adhere to standard compliance criteria." A third party observer to some of this process confided to this reviewer that there may have been personality issues ("bad chemistry") between the project Manager and the main consultant contact. According to both the client and the consultant, the only concerns on the job related to these aspects of project management: the 'content' aspects of the job were fine.

Closure / Feedback / Evaluation – *The assignment was finished on time and on-budget (at least from the government's perspective). Sage and Timely maintains that it lost money on the assignment – in part because it had over-promised on the amount of work involved in order to win the assignment and in part because of the aforementioned emphasis on administrative detail. Sage and Timely says that it would "probably not" bid on another project with this Agency or this particular individual (i.e. the Project Manager).*

Discussion Questions

1. In retrospect, what improvements could have been made in the entire procurement and contract management side by (a) the Ministry, and/or (b) the consultant?

2. Have you personally or others in your organization experienced problems or issues similar to any of those referenced in the case study on any of the projects that you have been involved in?

3. What advice would you offer either the government contractors or the consulting profession to avoid the kinds of difficulties referenced in the case study?

Case Study #4 – Ontario Government
Responding to an Internal Audit Service VOR Request

NOTE – This case study focuses on the RFP process to become a Vendor of Record for Internal Audit Services for the Ontario Ministry of Finance's Ontario Internal Audit (OIA). The VOR case study presented here is quite descriptive in order to show some of the complexity, with the actual VOR considerably more complex. We would urge you to stay focused on the pros and cons of the VOR process itself, rather than getting immersed in the minutiae of the RFP.

***The Procurement Situation** – The Ontario Government issued a Request for Proposals for the provision of general internal audit (including IT audit) services on behalf of the Ministry of Finance's Ontario Internal Audit. The stage phase prequalification is intended to streamline the process to procure Vendors for various projects that arise with the second stage procurement allowing OIA to acquire external consultant services on an intermittent basis. The term of the agreement was for 3 years with an option for the Ministry to extend it by one year. The objectives of the service request were basically to supplement internal staff resources, to access services not available and/or to access external advice where this would benefit other Ministries.*

***RFP Preparation and Response** – The Request for Proposal was issued July 5, 2006 with a deadline of 3 weeks later. A Vendor Information Session was conducted one week following issuance of the RFP. This was not a Q&A session, but an information session only. However, questions were allowed to be submitted in writing following the session. The deadline for responding to the questions was roughly 1 week following the questions submission date, which allowed a final week to submit the proposal.*

Following the Information Session, 36 questions were raised by prospective vendors, with responses issued as a 7 page Addendum to the RFP.

There were five service categories outlined in the RFP (see Appendix for details of each).

1. *Assurance Services*
2. *Business Risk Services*
3. *Controllership and Business Advisory Services*
4. *Information Management (IM) and Information Technology (IT) audits*
5. *Investigative and Forensic Accounting Services*

Consultants were invited to respond to 1 or more of the service categories and instructed to include in their proposal confirmation of their ability to provide service in 1 or more of four regions of Ontario.

The full VOR request was 84 pages excluding addenda. As a VOR deliverable, Vendors were required to demonstrate (assuming they were successful with the VOR) how they would comply with following Ministry requirements:

1. *Mandatory Monthly Vendor Activity Reports including service level expectation, targets and expenditure information according to a prescribed format.*

2. *Client Satisfaction Performance Report to be provided in an approved standard format at the end of each assignment on a quarterly basis.*
3. *Extensive detail regarding invoicing and payment, particularly to integrate with the Province's Integrated Financial Information System (IFIS).*
4. *Vendor to comply with Ontario's move to e-Commerce including B2G e-commerce tools to provide additional reporting and tracking functions as well as access to on-line ordering – Proponent to provide details of its existing system or provide detail on ability to interface with the system.*
5. *Ministry reserves right to conduct security clearance on all parties.*
6. *Ministry and Client reserve right to conduct reference and background checks on employees or associates supplied by Vendor.*
7. *Ministry reserves right to conduct criminal background checks and police record checks.*

The VOR itself also contained three Stages of evaluation criteria. (Note: The VOR used the word "stage" to denote the stage 1 VOR process and stage 2 procurement of consultants following successful qualification on the VOR. It also used the word "Stage" to denote the three stages of the VOR itself as discussed below).

1. *Stage 1: All proposals were reviewed to ensure that mandatory criteria are complied with.*
2. *Stage 2: Proposals were rated on a minimum score of 10 out of 15 on Part A – Contract Account Management and 65 out of 85 in Part B – Experience and Qualifications for a total of at least 75 points out of 100 in order to move to Stage 3.*
3. *Stage 3: Based on a sealed pricing envelope, proposals that successfully complete Stage 2 were scored based on hourly rates of team members submitted. At conclusion, all scores from stages 2 and 3 were to be added and contracts awarded to the 15 proponents achieving the highest total score in each category of service.*

***Stage 1 Mandatory Requirements** were based on successful completion of several forms, with alteration of any form constituting grounds for disqualification. These were:*

1. *Form of Offer completed and signed by the Proponent (this included a $5 million E&O insurance requirement and $2 million in CGL insurance).*
2. *Declaration of whether the Proponent has a conflict of interest.*
3. *Rate Bid Form indicating rates charged for fees and disbursements.*
4. *Tax Compliance Declaration Form to be forwarded to the Ministry of Finance for verification, indicating the proponent's taxes are in good standing.*
5. *Reference Form providing 3 references for each category of service the proponent is bidding on. References must be from successful similar services provided from within the last two years.*
6. *Purchasing Card Declaration completed according to instructions.*
7. *Experience and Qualifications template, description of 3 assignment templates/projects completed, reasonably different in scope demonstrating relevant experience in each category of service the proponent is tendering on using a template in the RFP, each in a separate clearly named 'file' corresponding to the service type.*

Stage 2 Rated Criteria *were required to be submitted in 2 areas including:*

1. *Part A. Contract/Account Management Structure (15 points) consisting of management structures (5 points); mandatory monthly reporting mandatory quarterly reporting on client satisfaction (5 points); and ability to provide performance report in approved standard format on client satisfaction with services at the end of the assignment on a quarterly basis (5 points).*
2. *Part B. Experience and Qualifications (85 points) Based on 3 project description templates for each service category including overall project/assignment description; description and experience in deliverables/services delivered; roles of consultant and client, others; outcome of project/assignment.*

Stage 3 Pricing Evaluation *based on an algorithm using hourly rates for the Engagement Lead (10 points); Project Manager (20 points); Senior Consultant (35 points); and Consultant (35 points). Pricing was scored on a relative pricing formula outlined in the RFP which included an algorithm to relatively weight the value of the roles on each team such that the low priced firm received 100 points and firms that were more expensive receiving commensurately fewer points. Conditional, optional, contingent, or variable rates not expressly requested in the form would result in disqualification.*

Proposals were to be submitted using a two envelope system where:

- ***Envelope 1*** *was to include one signed original copy in Microsoft Word format and 12 hard copes of the Proposal with the Proposal Return Label affixed to the outside.*
- ***Envelope 2*** *was to include the Rate Bid form including one hard copy and one electronic copy in Microsoft Excel format on diskette or CD ROM.*

Proposals received in a language that was not entirely in English were disqualified. The Ministry also indicated it made no representation, warranty or guarantee as to the accuracy of the information contained in the RFP or issued by way of addenda. Quantities shown or data obtained were estimates only for the purpose of indicating the general size of the work.

Contract Award *was based on the fifteen highest scoring proponents for each of the five service categories of the RFP; these firms were placed on the VOR for those categories.*

Consultant Responses *Three experienced consultants had different experiences with this VOR request. Cognoscenti Consulting attended the bidders' meeting and spent approximately two weeks pulling together a response but elected not to submit a Proposal in the end, essentially as a business decision. This was because of the time involved in submitting a detailed response, the risk of being disqualified because of non-compliance or lack of understanding of how to complete the Ministry's forms and lack of clarity about what was required despite the RFP, the Information Session and the answers to the Proponents' questions provided in Addendum 3. It was not clear to the consultant the extent to which the client was prepared to accept minimal changes to the forms. The process was considered onerous and confusing despite the amount of paper associated with the VOR request. Further, the defined service areas were considered* *vague and overlapping. Being a practitioner in internal audit, the consultant was sympathetic to the need to demand compliance and high standards in responding to an RFP. Assuming success at the VOR stage, there was no guarantee of downstream work at stage 2 and the consultant felt despite much consideration that the business risk was not worth the return. Further, despite the Vendor's concern for objectivity and fair handedness, the consultant felt the whole process with its focus on the mechanics of rigidly conforming to the forms and requirements of the RFP, ran the risk of rejecting consultants with a track record of good work. In addition, the emphasis on price (hourly rates) could risk selecting consultants who were not of the same quality as consultants who charge higher rates.*

A second consultant, Sage and Timely Consulting, reviewed the VOR RFP and decided not to respond, again a business decision, due to the time required and the complexity of the RFP together with uncertainty about how it should respond to elements in the RFP it did not fully understand. Further, it was very busy servicing another government client.

A third consultant, Infinite Paradigms Unlimited, spent three weeks responding and was successful. The firm has since been invited to submit detailed proposals for internal audit service work. Two of these bids have been successful and this consultant feels the VOR process is a fair one.

Discussion Questions

1. With regard to procurement of management consulting services, is the two-stage VOR framework a good one?

2. If not, would consultants prefer to respond to, for example, 50+ separate RFPs in the course of a year?

3. If the VOR framework is essentially a good one, how can it be improved? Is it a matter of modifying the existing process or is there a need to redefine the service categories and roles?

4. If the VOR framework is a good one, what is the right level of aggregation? Should there be a larger number of more focused VORs?

Appendix – Detailed Categories of Service

1. ***Assurance Services***
    - *Financial information attestation (for certain assignments this may include providing audit opinions)*
    - *Internal control evaluation and control assurance*
    - *Operational reviews and Value for Money audits*
    - *Third party reviews and compliance audits*
    - *Review and validation of financial and performance information*
2. ***Business Risk Services***
    - *Enterprise risk management development and implementation assistance*
    - *Strategic, operational, functional risk assessment*
    - *Independent assessment/diagnostic analysis of risk exposures*
    - *Risk awareness sessions, questionnaires and workshops*
    - *Risk management/control self-assessment facilitation and training*
    - *Project risk management advice and assessment*
3. ***Controllership and Business Advisory Services***
    - *Internal control documentation analysis and design*
    - *Development of operational solutions including monitoring and assurance frameworks, quality assurance regimes*
    - *Compliance management strategies*
    - *General quantitative, financial business and management analysis and advice*
    - *Analysis of financial and operational effectiveness*
    - *Relevant training such as fraud prevention/detection, internal controls, audit and quality assurance*
4. ***Information Management (IM) and Information Technology (IT) audits***
    - *Information technology audits*
    - *Project risk review and evaluation*
    - *Information security and privacy evaluation*
    - *Systems reliability and integrity*
    - *System project assurance*
    - *Technology internal controls assurance*
    - *Third party/e-business assurance, e.g, business continuity planning and computer recovery planning*
5. ***Investigative and Forensic Accounting Services***
    - *Fraud investigations*
    - *Litigation support*
    - *Fraud prevention and detection, risk training and fraud awareness training*