

Financial Guideline P06 2018/2019

Appointment of an External Accountant by the Board of Management

1. Introduction:

The Financial Support Services Unit (FSSU) was established by the Department of Education and Skills (DES) under Circular [0060/2017](#) and [002/2018](#). In line with the requirements of Section 18 of the Education Act 1998, Boards of Management of recognised schools are required to ensure that annual accounts are prepared in accordance with best accounting practice. The DES has prescribed the school year end to be 31st August. The school year 2018/2019 is the first year for Boards of Management of Primary schools to be compliant with the above legal requirement. It is therefore necessary that all Boards of Management engage an external accountant.

2. Guidance on engaging an external school accountant:

2.1 The accountant must belong to a recognised accountancy body e.g. Association of Chartered Certified Accountants (ACCA), Institute of Certified Public Accountants Ireland (CPA) and Chartered Accountants Ireland.

2.2 The accountant must hold a Practicing Certificate.

2.3 In line with good financial and procurement practice, three quotes should be obtained and considered.

2.4 To help with the selection of the external accountant, the FSSU suggests that you ask the following questions:

- Has the external accountant experience of preparing Primary school accounts?
- What is the availability to provide support by phone or email?
- What are the fees for the service?
- Is the external accountant familiar with the FSSU's filing requirements?
- Has the external accountant a Practicing Certificate?

3. Appointment of the external school accountant:

Once the Board of Management has selected an external accountant, a Letter of Engagement should be agreed and signed by the Board of Management. This will be provided by your external accountant and should cover the responsibilities of the Board of Management and the external accountant.

For further information, please email primary@fssu.ie or call 01 910 4020

Financial Support Services Unit

18th October 2018

Treoirlíne Airgeadais P06 2018/2019

Ceapadh an Chuntasóra Sheachtraigh ag an mBord Bainistíochta

1. Réamhrá:

Ba í an Roinn Oideachais agus Scileanna (ROS) a bhunaigh an tAonad um Sheirbhísí Tacaíochta (FSSU) de bhun Chiorclán [0060/2017](#) agus [002/2018](#). Ar aon dul le riachtanais Alt 18 den Acht Oideachais 1998, éilítear ar Bhoird Bhainistíochta scoileanna aitheanta a áirithiú go n-ullmhaítear cuntais bhliantúla de réir an chleachtais chuntasaíochta is fearr. D'ordaigh an Roinn Oideachais agus Scileanna gurb é an 31^ú Lúnasa deireadh na scoilbhliana. Is í an scoilbhliain 2018/2019 an chéad bhliain is gá do Bhoird Bhainistíochta bunscoileanna an ceanglas dlíthiúil thuas a chomhlíonadh. Dá bhrí sin, ní mór do na Boird Bhainistíochta uile cuntasóir seachtrach a fhostú.

2. Treoir maidir le cuntasóir seachtrach scoile a fhostú:

2.1 Ní mór don chuntasóir a bheith ina bhall de chomhlacht cuntasaíochta aitheanta m.sh. Comhlachas na gCuntasóirí Deimhnithe Cairte (ACCA), Institiúid na gCuntasóirí Deimhnithe Poiblí in Éirinn (CPA) agus Cuntasóirí Cairte na hÉireann.

2.2 Ní foláir nó go bhfuil deimhniú cleachtaigh ag an gcuntasóir.

2.3 Ar aon dul le dea-chleachtas airgeadais agus soláthair, ba chóir trí luachan a fháil agus a mheasúnú.

2.4 Chun cabhrú leat an cuntasóir seachtrach a roghnú, molann FSSU go gcuireann tú na ceisteanna a leanas:

- An bhfuil taithí ag an gcuntasóir seachtrach ar chuntais bhunscoile a ullmhú?
- An mbeidh sé/sí ar fáil chun tacú libh ar an bhfón nó le ríomhphost?
- Cad iad na táillí a bheidh i gceist maidir leis an tseirbhís?
- An bhfuil an cuntasóir seachtrach eolach ar riachtanais chomhdaithe FSSU?
- An bhfuil Deimhniú Cleachtaigh ag an gcuntasóir seachtrach?

3. Ceapadh an chuntasóra sheachtraigh scoile:

Chomh luath is a bheidh cuntasóir seachtrach roghnaithe ag an mBord Bainistíochta, ba cheart don Bhord Bainistíochta Litir Rannpháirtíochta a chomhaontú agus a shíniú. Soláthróidh do chuntasóir seachtrach an litir sin agus ba chóir go gclúdófaí freagrachtaí an Bhoird Bhainistíochta agus an chuntasóra sheachtraigh léi.

Má bhíonn tuilleadh eolais uait, cuir ríomhphost chuig primary@fssu.ie nó cuir glao ar 01 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais

An 18 Deireadh Fómhair 2018