

Financial Guideline 2019/2020 – 45

Community & Comprehensive and Voluntary Secondary schools

Appointment of An External Accountant/Auditor by the Board of Management

1. Introduction:

In line with the requirements of Section 18 of the Education Act 1998, boards of management of recognised schools are required to keep proper accounts. Under the Department of Education and Skills Circulars [0060/2017](#) and [0002/2018](#), it is stated that the annual accounts are to be prepared and submitted in a format outlined by the FSSU. The DES has prescribed the school year end to be 31st August. It is therefore necessary that all boards of management engage an external accountant/auditor. The advice outlined in this Financial Guideline is to assist a board to appoint an external accountant/auditor for the first time, or to assist a board who may wish to change their current external accountant/auditor. Please ensure that appointment of an external accountant/auditor is in line with requirements of the patron/trustee.

2. Guidance on engaging an external accountant/auditor:

2.1 The following criteria are essential for the external accountant/auditor selected by the board:

- (i) The external accountant/auditor selected must provide confirmation that their organisation is a member of a Prescribed Accountancy Body that comes within the supervisory remit of the Irish Auditing and Accounting Supervisory Authority (IASSA)
- (ii) A professional services delivery company, providing auditing and accountancy services must provide confirmation that they are a registered company and comply with their Companies Registration Office requirements.
- (iii) Current Practising Certificate.
- (iv) Professional Indemnity Insurance at a minimum of €50,000.
- (v) Compliance with continuing professional development as required by their professional body.

2.2 The duties of the external accountant/auditor are:

- Prepare annual school accounts in accordance with the FSSU prescribed template and timeline.
- Prepare a summary financial report for parents.

- Presentation of the annual school accounts at the board of management meeting.
- Submit the school's annual return on the FSSU secure online cloud-based system. The school's annual return consists of inputting the school's trial balance, uploading the approved annual schools accounts and completing the information required by the Charities Regulator on the online system.
- Preparation of adjustments to the school's trial balance to be posted on the school's accounts package.
- The Department of Education and Skills and the Charities Regulator requests that where an external accountant/auditor becomes aware of fraud or misappropriation of school funds in the course of their work with a recognised school, the external accountant/auditor will inform the FSSU immediately.

3. Quotation Process

- Competitive quotation procedures should be followed for the selection of the external accountant/auditor. The invitation to quote may be issued directly to the external accountant /auditors' practices which would be capable of carrying out the contract and are of good professional standing. **The Request for Quotation form in Appendix 1 should be used.**
- A minimum of three quotes must be obtained.
- The invitation should be standard for all external accountant/auditors' practices invited and contain adequate information concerning the scope and nature of the contract.
- A date for receipt of quotes must be specified.
- Quotations should be evaluated according to the principle of obtaining best value for money and in line with the criteria stated in the request for quotations.
- The opening of quotations should take place in the presence of at least three persons designated by the board for the purpose, one of whom must be the Principal. The Finance Sub-Committee could also fulfil this function.
- Unsuccessful quoters should be provided with bespoke feedback without undue delay as to why they have been unsuccessful.
- Template results letters are available on <https://www.spu.ie/notification-of-award-letters-templates/>.

4. Meeting the new external accountant/auditor

- Formally meet the partner/manager of the accountancy practice selected to set out the accounting services required outlined above and discuss these in detail.
- Ask if they are familiar with the reporting requirements for schools under the Education Act 1998, DES circulars, FSSU guidelines, Charities Act and other government legislation.

- It is important to have continuity of staff from the accountancy practice carrying out the work and request that a least one senior member of the staff is always assigned to the job.
- Enquire about additional support services they can provide to the school.
- Ensure that you have a clear understanding of the fee structure.

5. External accountant/auditor - Engagement Letter

Once the board of management has selected an external accountant/auditor, a Letter of Engagement should be agreed and signed by the board. This will be provided by the external accountant/auditor and should cover the responsibilities of the board of management and the external accountant/auditor.

This document is a contract between the board and the accountancy practice which details, amongst other things, the boards responsibilities, the practice's responsibilities and the basis on which fees will be charged. This document should be reviewed carefully, and all amendments notified to the external accountant/auditor immediately.

The Engagement Letter should include:

- The scope and details of the contract as set out in the quotation process.
- Any additional requests agreed at your meeting with the external accountant/auditor, including:
 - the external accountant/auditor will arrange a meeting with the Principal/Finance sub-committee to review the final accounts and discuss the issues that came to their attention during their work. During this review it is important that Principal/Finance sub-committee members fully understand the accounts and get clarification on any figures that they are not familiar with.
 - The external accountant/auditor shall prepare a report highlighting the weaknesses in the school's internal controls and accounting systems and give their recommendations.
 - The external accountant/auditor will attend the board meeting and present the annual school accounts.

A copy of the signed Engagement Letter should be filed in the school.

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

Tel: 01-269 0677

info@fssu.ie

15th June 2020

Appendix 1

Request for Quotation

[Abstract]

Boards of Management are required to prepare statutory accounts each year to comply with the Education Act 1998. The Department of Education and Skills has prescribed the school year end to be 31st August. It is therefore necessary that all boards of management engage an external accountant/auditor.

SECTION 1: Key information



1.1 Context

- a. This Request for Quote (RFQ) is an invitation to suppliers/service providers to submit a quotation for the [Abstract] contract opportunity.



1.2 Our timeline

- a. Here is our timeline for this RFQ.

Deadline for Quotes:	Click here to enter a date. by 17:00 hrs
Anticipated Contract start date:	Click here to enter a date.

All dates and times stated are local time.



1.3 How to contact us

- a. All enquiries must be directed to our school's nominated Point of Contact. We will manage all external communications through this Point of Contact only.

b. Our Point of Contact

Name: Click here to enter text.

Email address: Click here to enter text.



1.4 Developing and submitting your Quote

- a. You must use the Response Form provided further below
- b. You may only include product brochures and appendices that are relevant to your response



1.5 Manner for submitting your Quote

- a. Quotes must only be submitted by email/electronically to the following address:

Click here to enter text.

Quotes sent by post or fax, or hard copy delivered to our school, **will not be accepted.**



1.6 Our RFQ Process, Terms and Conditions

- a. **Offer Validity Period:** In submitting a quote the supplier/service provider agrees that their quote will remain open for acceptance by the school for Choose an item. calendar months from the Deadline for Quotes.

SECTION 2: Our Requirements

What we require:

- 2.1 Prepare annual school accounts in accordance with the FSSU prescribed template.
- 2.2 Prepare a summary financial report for parents
- 2.3 Present the annual school accounts at the board of management meeting.
- 2.4 Submit the school's annual return on the FSSU secure online cloud-based system in line with FSSU requirements. The school's annual return consists of inputting the school's trial balance, uploading the approved annual schools accounts and completing the information required by the Charities Regulator on the online system.
- 2.5 Prepare adjustments to the school's trial balance to be posted on the school's accounts package.

SECTION 3: Our Evaluation Approach

Selection Criteria: Pass/Fail

- 3.1 Each quotation/proposal **must** provide evidence of the following:
- (i) Tenderers must provide confirmation that their organisation is a member of a Prescribed Accountancy Body that comes within the supervisory remit of the Irish Auditing and Accounting Supervisory Authority (IAASA)
 - (ii) A professional services delivery company, providing auditing and accountancy services must provide confirmation that they are a registered company and comply with their Companies Registration Office requirements.
 - (iii) Current Practising Certificate
 - (iv) Professional Indemnity Insurance at a minimum of €50,000
 - (v) Compliance with continuing professional development as required by their professional body.

Failure to provide the evidence requested at (i) – (v) above may invalidate your proposal.

SECTION 4: Award Criteria:

Any contract will be awarded on the basis of 100% price – the lowest tendered price will be deemed the successful proposal, subject to full compliance with the Pass/Fail criteria listed above at Section 3.1.

Pricing Information:

4.1 Pricing information to be provided by suppliers/service providers

In submitting the price, the accountant/auditor firm must meet the following:

- a. Suppliers/Service Providers are to use the pricing schedule template provided below.
- b. The pricing schedule must show a breakdown of all costs, fees, expenses and charges associated with the full delivery of the requirements over the whole of the life of the contract. It must also clearly state the total contract price inclusive of VAT.
- c. Suppliers/Service Providers are to document in their quote all assumptions and qualifications made about the delivery of the requirements, including in the financial pricing information. Any

assumption that the school or a third party will incur cost related to the delivery of the requirements must be stated, and the cost estimated, if possible.

- d. Where a blended rate is proposed for the overall price of the proposal – i.e. Junior rates, audit senior rates, partner rates in aggregate - this must be clearly demonstrated with a percentage breakdown of the time-input allocation against each constituent resources provided, with the costs for each constituent listed in making-up the overall price.

Supplier/Service Provider Details Request for Quotation

Supplier/Service Provider Response

[Category]

Name:	[Category]
VAT Number	Click here to enter text.
Postal Address:	Click here to enter text.
Contact Person or Persons:	Click here to enter text.
Telephone:	Click here to enter text.
Email:	Click here to enter text.
Internet address (web address) (if applicable)	Click here to enter text.

Confirmations

I submit the following quote in response to your RFQ. I confirm that [Category] **can** deliver the requirements as follows:

- To the required standard/format
- To the FSSU timeline for submission of the school's annual return
- T's & C's accepted

I confirm that [Category] **has**:

- A Current Practicing Certificate
- Professional Indemnity Insurance
- Membership of Prescribed Accountancy Body

How We Meet Your Needs

I believe that my quotation proposal meets or exceeds the award criteria, as follows:

[Click here to enter text.](#)

In submitting this quote we have made the following assumptions:

[Click here to enter text.](#)

Pricing

Our **total price** for delivery of the requirements is €[Click here to enter text.](#) inclusive of VAT

A breakdown of the price is as follows;

[Click here to enter text.](#)

Terms and Conditions – Goods and Services

1. Price of Goods or Services

- A. In consideration of the performance by the Contractor of its obligations under this Agreement, the Price of the Goods/Services shall be as stated in the Response and, unless otherwise so stated, shall:
 - (i) be exclusive of any applicable value added tax; and
 - (ii) be the entire price payable by the Client to the Contractor.
- B. No increase in the Price may be made without the prior consent of the Client in writing.

2. Specification

The description of the Goods/Services shall, subject to the provisions of this Agreement, be as specified in the RFQ and/or as agreed in writing by the Client and the Contractor.

3. Contractor's Obligations

- A. The Contractor undertakes to:
 - (i) supply the Goods/Services in accordance with the RFQ, in accordance with the Client's directions and the terms of this Agreement;
 - (ii) act with due care, skill and diligence in the supply of Goods/Services and generally in the carrying out of its obligations under this Agreement;
 - (iii) comply with all local security, health and safety arrangements and policies as notified to it by the Client;
 - (iv) ensure that all goods, materials, standards and techniques used in providing the Goods/Services are of the best quality and are free from defects in workmanship, installation and design;
 - (v) supply the Goods/Services in accordance with good industry practice and comply with all applicable laws including but not limited to all obligations in the field of environmental, social and labour law that apply at the place where the Goods/Services are being delivered to/ performed, that have been established by EU law, national law, collective agreements and by international, environmental, social and labour law listed in Schedule 7 of the European Union (Award of Public Authority Contracts) Regulations 2016 (Statutory Instrument 284 of 2016).

4. Delivery

- A. The Goods shall be delivered, and the Services shall be performed at the time(s), to the location(s) and on the date(s) specified in the RFQ or otherwise agreed in writing between the parties.
- B. The time of delivery is of essence to the Agreement.
- C. Unless expressly agreed to the contrary, the Client shall not be obliged to accept delivery by instalments. If, however, the Client does specify or agree to delivery by instalments, delivery of any instalment later than the date specified or agreed for its delivery shall, without prejudice to other rights or remedies of the Client, entitle the Client to terminate the whole of any unfulfilled part of the Agreement without further liability to the Client.
- D. The Client shall be under no obligation to accept or pay for any Goods delivered more than of the quantity ordered. The risk in any over-delivered Goods shall remain with the Contractor.
- E. The Client shall be under no obligation to accept or pay for any Goods supplied earlier than the date for delivery stated in the RFQ.

5. Inspection of Goods

- A. The Client or its authorised representative may inspect (to include a call for advance samples) or test the Goods either completed or in the process of manufacture, during normal business hours on reasonable notice at the Contractor's premises (including the premises of any subcontractor or agent) and the Contractor shall provide all reasonable assistance in relation to any such inspection or test free of charge. A failure to make a complaint at the time of any such inspection or test and / or the approval given during or after such inspection or test shall not constitute a waiver by the Client of any rights or remedies in respect of the Goods and the Client reserves the right to reject the Goods in accordance with clause 5C.
- B. The Client shall not be deemed to have accepted any Goods until after the Client has inspected the Goods at its own premises and ascertained that they are in accordance with the Agreement, notwithstanding any prior acknowledgement of receipt or prior payment.
- C. The Client may by written notice to the Contractor reject any of the Goods which fail to conform to the approved sample, fail to meet the requirements of the RFQ or are not in accordance with this Agreement. Such notice shall be given within a reasonable time after delivery to the Client of such Goods.

6. Risk and Title

- A. Title shall pass to the Client on payment for the Goods.
- B. Risk of damage to or loss of the Goods shall pass to the Client upon delivery to the Client in accordance with the Agreement.

7. Supply of Services

- A. Where Services are to be provided, the Contractor agrees to provide the services promptly, in accordance with the instructions of the Client from time to time and in accordance with all applicable laws.
- B. The Contractor shall procure that all of the Contractor's Personnel engaged by it in providing the Services possess such skills, knowledge, experience and qualifications as are necessary to fulfil the Services.
- C. The Contractor agrees that the Contractor's Personnel engaged by it in providing the Services shall remain in the employ of the Contractor and nothing herein shall constitute or establish a relationship of agency or employment between any of the Contractor's Personnel and the Client. However, all the Contractor's Personnel shall, when working at the Client's premises, conform to the general working terms and conditions of the Client.
- D. The Contractor shall use its best endeavours to ensure the continuity of the Contractor's Personnel throughout the provision of the Services.
- E. The Client shall have the benefit of all representations, warranties and undertakings implied by law in relation to the

Services.

- F. The Client may request the Contractor to remove from performance under the Contract any of the Contractor's Personnel, such right not to be unreasonably exercised.

8. Personnel

- A. The Contractor undertakes and acknowledges that it is responsible for ensuring that all key personnel, assigned by it to provide the Services shall be available for the term of this Agreement. In the event that any of the Key Personnel assigned by the Contractor to provide the Services under this Agreement become unable to provide the Services for whatever reason then, the Contractor acknowledges and undertakes that it shall immediately notify the Client in writing of the inability of any Key Personnel and replace that person with a person of equivalent experience and expertise ("Replacement Personnel"). The Contractor shall provide to the Client such details as the Client may reasonably require in writing regarding any Replacement Personnel. The Client shall have absolute discretion as to the suitability of any proposed Replacement Personnel.
- B. The Contractor shall comply with all applicable laws and labour standards in respect of the Contractor's Personnel and deal with any disciplinary, grievance or other employment issues referred to it by any member of the Contractor's Personnel or the Client, in accordance with proper policies and procedures at the Contractor's premises.
- C. The Contractor acknowledges and agrees that it is not intended that there should be transferred to the Client the obligations of any person as employer arising under any contract of employment, in consequence of, or in connection with, the entry by the parties into, or the performance by them of their obligations under, the Agreement, or the termination of the Agreement, or the transfer to the Client of any function to be performed by the Contractor under the Agreement. If, notwithstanding that intention, any such obligations are transferred to the Client by operation of law (whether pursuant to the European Communities (Protection of Employees' Rights on Transfer of Undertakings) Regulations, 2003 or otherwise), then the Contractor shall indemnify the Client on demand against all Losses which may be suffered or incurred by the Client arising out of or in connection with any such transfer, or any contract of employment so transferred to the Client, or the termination of any such contract of employment by the Client subsequent to any such transfer (which the Client shall be free in its absolute discretion to terminate without prejudice to its rights under this Clause).

9. Garda Vetting

If directed by the Client, it shall be a condition of the Agreement that the Contractor shall for the term of the Agreement procure that all of the Contractor's Personnel ("Relevant Persons") where any such persons may have unsupervised access to children and/or vulnerable adults in the course of the provision of the Goods/Services are subject to and shall have successfully completed a background check via the Garda Central Vetting Unit (GCVU) and the Garda Vetting process as required by The National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016. The Contractor shall be required to provide all such information and documentation as the Client may require in this connection and shall comply (and procure compliance by the Relevant Persons) with the Client's Garda Vetting/Police Clearance policies and procedures from time to time.

10. Payment

- A. Subject to the provisions of this clause 10 the Client shall pay and discharge the Price (plus any applicable VAT), in the manner specified between the parties.
- B. Discharge of the Price is subject to invoices being submitted to the Client's Contact (as set out in this Agreement or such other alternative contact as may be agreed between the parties).
- C. All and any queries relating to the invoice and/or the Goods/Services for any billing period (including whether Goods/Services have been accepted, rejected, satisfactorily repaired or replaced as the case may be) will be raised by the Client's Contact within 14 calendar days' of receipt of the invoice. In circumstances where no queries are raised within the said 14-day period the invoice will be deemed accepted. Upon resolution of any queries on the invoice to the satisfaction of the Client or upon such deemed acceptance the invoice will be payable by the Client. Payment is subject to any rights reserved by the Client under any other provision of this Agreement. Incorrect invoices will be returned for correction to the Contractor with consequential effects on the due date of payment.
- D. The Late Payment in Commercial Transactions Regulations, 2012 will apply to all payments.
- E. The Client shall be entitled to set-off any matured obligation owed by the Contractor to the Client under the Agreement against any obligation (whether matured or unmatured) owed by the Client to the Contractor.

11. Warranties, Representations and Undertakings

- A. The Contractor acknowledges, warrants, represents and undertakes that it has the authority and right under law to enter into, and to carry out its obligations and responsibilities under this Agreement and to supply the Goods/Services hereunder.

12. Remedies

- A. The Contractor shall be liable for and shall indemnify, on demand, the Client for and in respect of all and any losses, claims, demands, damages or expenses which the Client may suffer due to and arising as a result of any negligence, act or omission, breach of contract, breach of duty, insolvency, recklessness, bad faith, wilful default or fraud of the Contractor or Contractor's Personnel. The terms of this clause 12A shall survive termination of this Agreement for any reason.
- B. Should the Client find itself obliged to order elsewhere in consequence of the failure of the Contractor to deliver Goods/Services of approved quality, the Client shall be entitled to recover from the Contractor any excess prices which may be paid by the Client.

13. Confidentiality

- A. Each of the Parties to this Agreement agrees to hold confidential all information, documentation and other material received, provided or obtained arising from their participation in this Agreement ("Confidential Information") and shall not disclose

- same to any third party.
- B. The Contractor confirms that it is aware that the Client is subject to the Freedom of Information Acts 1997 and 2003. The Contractor shall, when providing information, identify if such information is confidential and specify reasons for its sensitivity. The Client will consult with the Contractor about such information before making a decision on any Freedom of Information request received.
 - D. The terms of this clause 13 shall survive expiry, completion or termination for whatever reason of this Agreement.

14. Termination

- A. This Agreement may be terminated by the Client, without liability for compensation or damages, by serving one month's written notice to the Contractor.
- B. Either party shall have the right (in addition to any other rights which it has at law) to terminate this Agreement immediately and without liability for compensation or damages on the happening of any of the following:
 - (i) if the other party commits any serious breach or a series of breaches of any provision of this Agreement and fails to remedy such breach(es) (if the breach(es) are capable of remedy) within 30 days after receipt of a request in writing from the other party;
 - (ii) if the other party becomes insolvent, becomes bankrupt, enters into examinership, is wound up, commences winding up, has a receiving order made against it, makes any arrangement with its creditors generally or takes or suffers any similar action because of debt, or an event having an equivalent effect;
 - (iii) in circumstances where the Client becomes aware of any conflict of interest on the part of the Contractor which cannot, in the opinion of the Client, be removed by other means; and
 - (iv) in circumstances where the Client becomes aware of any registrable interest on the part of the Contractor.

15. Contract Management

- A. The Client's Contact and the Contractor's Contact shall liaise on a regular basis to address any issues arising which may impact on the performance of this Agreement and to agree milestones, compliance schedules and operational protocols as required by the Client from time to time. If requested in writing by the Client, the Contractor shall meet formally with the Client to report on progress and shall comply with all written directions of the Client.
- B. The Contractor agrees to:
 - (i) liaise with and keep the Client's Contact fully informed of any matter which might affect the observance and performance of the Contractor's obligations under this Agreement;
 - (ii) maintain such records and comply with such reporting arrangements and protocols as required by the Client from time to time;
 - (iii) comply with all reasonable directions of the Client; and
 - (iv) comply with any service levels and performance indicators specified by the Client.
- C. The Contractor shall be required to hold for the term of the Agreement insurances of the nature and amount as set out in the RFQ, or as notified to the Contractor by the Client, and shall immediately advise the Client of any material change to its insured status.
- D. The Contractor shall produce proof of current insurance premiums paid upon request and where required produce valid certificates of insurance for inspection. The Contractor shall carry out all directions of the Client regarding compliance with this clause 15C.

16. Disputes

- A. In the event of any dispute arising out of or relating to this Agreement (the "Dispute"), the Parties shall first seek settlement of the Dispute as set out below.
- B. The Dispute shall be referred as soon as practicable to the Contractor's Contact within the Contractor and to Client's Contact within the Client.
- C. If the Dispute has not been resolved within fifteen (15) business days (or such longer period as may be agreed in writing by the parties) of being referred to the nominated representatives, then either party may refer the Dispute to an independent mediator, the identity of whom shall be agreed in advance by the parties.
- D. If the parties are unable to agree on a mediator or if the mediator agreed upon is unable or unwilling to act, either party may within twenty-one (21) days from the date of the proposal to appoint a mediator or within twenty-one (21) days of notice to either party that the mediator is unable to act, apply to Centre for Effective Dispute Resolution Ireland to appoint a mediator.
- E. Any submissions made to and discussions involving the mediator, of whatever nature, shall be treated in strict confidence and without prejudice to the rights and/or liabilities of the parties in any legal proceedings and, for the avoidance of doubt, are agreed to be without prejudice and legally privileged. The parties shall make written submissions to the mediator within ten (10) business days of his/her appointment.
- F. The parties shall share equally the cost of the mediator. The costs of all experts and any other third parties who, at the request of any party, shall have been instructed in the mediation, shall be for the sole account of, and shall be discharged by that party.
- G. For the avoidance of doubt, the obligations of the parties under this Agreement shall not cease or be suspended or delayed by the reference of a dispute to mediation. The Contractor shall always comply fully with the requirements of the Agreement.

17. Non-exclusivity

Nothing in this Agreement shall preclude the Client from purchasing Goods/Services from a third party at any time during the term of the Agreement.

18. Conflicts, Registrable Interests and Corrupt Gifts

- A. The Contractor confirms it has carried out a "conflict of interest" check which satisfies no compromise of any individual's

impartiality, or be reasonably be perceived as doing so, in the award of a contract. Any such "conflict of interest" shall be notified immediately to the Client.

- B. In accordance with Section 38 of the Ethics in Public Office Act 1995 and 2001 any money, gift or other consideration from a person holding or seeking to obtain a contract will be deemed to have been paid or given corruptly unless the contrary is proved.

19. Equipment

- A. The Contractor shall provide all equipment and materials necessary for the provision of the Services.
- B. All equipment brought onto the Client's premises shall be at the Contractor's own risk and the Client shall have no liability for any loss of, caused by or damage to any equipment.
- C. The Contractor shall, at the Client's written request, at its own expense and as soon as is reasonably practicable:
 - (i) remove any equipment which in the reasonable opinion of the Client is either hazardous, noxious or not in accordance with this Agreement; and
 - (ii) replace such item with a suitable item of equipment.
- D. The Contractor shall maintain and store all items of the Contractor's equipment within the Client's premises in a safe, serviceable and clean condition.
- E. On completion of the Services the Contractor shall remove the equipment used by the Contractor to provide the Services and shall leave the Client's premises in a clean, safe and tidy condition. The Contractor is solely responsible for making good any damage to the Client's premises or any objects contained thereon, other than fair wear and tear, which is caused by the Contractor or any Contractor Personnel.

20. Data Protection and Security

- A. Each party shall comply with all applicable requirements of the Data Protection Laws that arise in connection with this Agreement.

21. General Provisions

- A. This Agreement together with the RFQ, any clarifications issued, and any documents identified by the Client as forming part of the Agreement comprise the Agreement and contain the entire agreement between the Contractor and the Client relating to the Goods/Services and supersedes any prior agreements, understandings, representations, warranties, undertakings or proposals, oral or written.
- B. The parties recognize that printed purchase orders, invoices and other commonly used form documents relating to the performance of any obligations hereunder may contain terms which conflict with one or more terms of this Agreement. In case of any such conflict, the relevant terms of this Agreement shall prevail.
- C. Nothing in the Agreement shall create, or be deemed to create, a partnership, joint venture, or the relationship of principal and agent, between the parties.
- D. The Contractor is deemed to be the prime contractor under this Agreement and the Contractor assumes full responsibility for the discharge of all obligations under this Agreement. The Contractor as prime contractor hereby assumes liability for Contractor Personnel and shall ensure that Contractor Personnel shall comply in all respects with the relevant terms of this Agreement, to the extent that it or they are retained by the Contractor.
- E. If the whole or any part of a provision of the Agreement is or becomes illegal, invalid or unenforceable, that will not affect the legality, validity or enforceability of the remainder of the provision in question or any other provision of the Agreement.
- F. The Contractor may not, without the prior written consent of the Client assign, transfer or create or permit to exist any right, title or interest in, to or under, any of its rights under the Agreement.
- G. The Agreement (and any non-contractual obligations arising under or in connection with the Agreement) shall be governed by, and construed in accordance with, the laws of Ireland and the Irish courts shall have exclusive jurisdiction.
- H. Notices and other communications under or in connection with this Agreement may be given in writing by hand, by ordinary pre-paid post, by facsimile or by e-mail, save that service of any notice of any claim, dispute, termination, breach or legal proceedings in connection with the Agreement shall not be made by e-mail.

22. Force Majeure

- A. Neither party shall be in breach of this Agreement nor liable for delay in performing, or failure to perform, any of its obligations under this Agreement if such delay or failure result from events, circumstances or causes beyond its reasonable control. In such circumstances the affected party shall be entitled to a reasonable extension of the time for performing such obligations. If the period of delay or non-performance continues for 30 days or more the party not affected may terminate this agreement by giving 10 days' written notice to the affected party.

23. Additional Condition(s)

[This is a free text area to allow the Client (school) to include additional conditions to the Contract. Delete these sample conditions (below) and replace with 'Not Used' if not applicable.]

- A. Price review clause.
- A. Limit of liability of the Contractor
Save in respect of fraud, personal injury or death (for which no limit applies), the limit of the Contractor's aggregate liability to the Client under this Agreement, whatsoever and howsoever arising, shall not under any circumstances exceed [one hundred and fifty per cent (150%)] of the Price paid or projected to be paid (whichever is higher) under this Agreement regardless of the number of claims.
- A. Intellectual Property
All intellectual property rights in all drawings, designs, reports, specifications, calculations or other documents including all information stored on any electronic device whatsoever generated, obtained or provided by or on behalf of the Contractor in connection with the Goods/Services shall vest and remain vested in the Client. The Contractor undertakes to ensure that all and any necessary consents and/or licences are obtained and in place for the purposes of this Agreement. The Contractor hereby indemnifies the Client and shall keep and hold the Client harmless from and in respect of all and any losses (whether

direct, indirect or consequential), liability, damages, claims, costs or expenses which arise by reason of any breach of third party intellectual property rights in so far as any such rights are used for the purposes of this Agreement.]

24. Interpretation

In these terms and conditions:

Agreement means these terms and conditions together with the Request for Quotation, any clarifications issued and any documents identified by the Client as forming part of the Agreement;

Client means the entity (school) that issued the Request for Quotation;

Client's Contact is that person identified as such in the Request for Quotation or as identified by the Client from time to time;

Contractor means the entity that responded to the Request for Quotation and identified by the Client as the preferred supplier or service provider;

Contractor's Contact is that person identified as such in the Request for Quotation or as identified by the Contractor from time to time;

Contractor's Personnel means any of the Contractor's employees, servants, agents or sub-contractors;

Data Protection Law means all legislation and regulations relating to the protection of personal data including (without limitation) the Data Protection Acts 1988 and 2003 (as amended, revised, modified or replaced from time to time), the General Data Protection Regulation (Regulation (EU) 2016/679) and all other statutory instruments, industry guidelines (whether statutory or non-statutory) or codes of practice or guidance issued by the Data Protection Commissioner relating to the processing of personal data or privacy or any amendments and re-enactments thereof;

Goods means the items specified in the RFQ;

Key Personnel means those personnel identified by the Contractor as central to the provision of the services;

Loss includes any demand, claim, proceeding, suit, judgement, loss, liability, cost, expense (including legal expenses), fee, penalty or fine;

Price means the price quoted in the Response;

Response means the response submitted by the Contractor in reply to the Request for Quotation;

Request for Quotation or RFQ means the Request for Quotation (Goods & Services less than €25,000 in value) issued by the Client;

Services means the services specified in the RFQ;

Authorisations & Sign Off

I have been authorised to submit this quote on behalf of [Category]

Signature:

Full name:

[Click here to enter text.](#)

Title/Position:

[Click here to enter text.](#)

Date:

[Click here to enter a date.](#)

Treoirlíne Airgeadais 2019/2020 – 45

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Cuntasóir/Iniúcháir Seachtrach á Cheapadh ag an mBord Bainistíochta

1. Réamhrá:

I gcomhréir le hAlt 18 den Acht Oideachais 1998, tá de cheangal ar bhoird bhainistíochta i scoileanna aitheanta, cuntais chúí a choinneáil. Faoi Chiorcláin [0060/2017](#) agus [0002/2018](#) ón Roinn Oideachais agus Scileanna, tá sé sonraithe gur gá na cuntais bhliantúla a ullmhú agus a chur isteach i bhformáid atá leagtha amach ag FSSU. Tá sé ordaithe ag an Roinn Oideachais agus Scileanna gurb é an 31 Lúnasa deireadh na scoilbhliana. Dá bhrí sin, ní mór do na boird bhainistíochta uile cuntasóir/iniúcháir seachtrach a fhostú. An chomhairle atá leagtha amach sa Treoirlíne Airgeadais seo, tá sí ceaptha cabhrú le bord, cuntasóir/iniúcháir seachtrach a cheapadh den chéad uair, nó cabhrú le bord a d'fhéadfadh a bheith ag iarraidh an cuntasóir/iniúcháir seachtrach atá acu faoi láthair a athrú. Iarrtar ort a chinntiú go gceaptar an cuntasóir/iniúcháir seachtrach i gcomhréir le riachtanais an phátrúin/iontaobhaí.

2. Treoir maidir le cuntasóir/iniúcháir seachtrach a fhostú:

2.1 Tá na critéir seo a leanas bunriachtanach don chuntasóir/iniúcháir seachtrach a roghnaíonn an bord:

- (vi) Is gá don chuntasóir/iniúcháir seachtrach a cheapfar dearbhú a sholáthar gur ball í a (h)eagraíocht de Chomhlacht Cuntasaíochta Forordaithe atá faoi shainchúram maoirseachta Údarás Maoirseachta Iniúchta agus Cuntasaíochta na hÉireann (IASSA).
- (vii) Aon chuideachta soláthair seirbhísí gairmiúla a chuireann seirbhísí iniúcháireachta agus cuntasaíochta ar fáil, ní foláir dóibh a dhearbhu gur cuideachta chláráithe iad agus go bhfuil riachtanais a nOifige Clárúcháin Cuideachtaí á gcomhlíonadh acu.
- (viii) Deimhniú Cleachta reatha.
- (ix) Árachas Slánaíochta Gairmiúla ar íosluach €50,000.
- (x) Forbairt ghairmiúil leanúnach a bheith á comhlíonadh aige/aici de réir mar a éilíonn a c(h)omhlacht gairmiúil.

2.2 Is iad seo a leanas dualgais an chuntasóra/iniúcháora sheachtraigh:

- Cuntais bhliantúla scoile a ullmhú de réir an teimpléid agus an sceidil atá ordaithe ag FSSU.
- Tuarascáil airgeadais achomair a ullmhú do na tuismitheoirí.
- Cuntais bhliantúla na scoile a chur i láthair ag cruinniú an bhoird bainistíochta.
- Tuairisceán bliantúil na scoile a chur isteach trí chóras néalbhunaithe slán ar líne FSSU. Is é atá i gceist le tuairisceán bliantúil na scoile comhardú trialach na scoile a iontráil, cuntais bhliantúla faofa na scoile a uaslódáil agus an fhaisnéis a éilíonn an Rialálaí Carthanas a chomhlánú ar an gcóras ar líne.
- Coigeartuithe ar chomhardú trialach na scoile a ullmhú lena bpostáil ar phacáiste cuntas na scoile.
- Sa chás go dtagann cuntasóir/iniúcháir seachtrach ar chalaouis nó míleithreasú i leith cistí scoile agus é/í i mbun a chuid/cuid oibre le scoil aitheanta, éilíonn an Roinn Oideachais agus Scileanna agus an Rialálaí Carthanas nach mór don chuntasóir/iniúcháir seachtrach a leithéid a chur in iúl do FSSU láithreach.

3. Próiseas Luachana

- Ba cheart cloí le nósanna imeachta luachana iomaíocha chun cuntasóir/iniúcháir seachtrach a cheapadh. Is féidir an cuireadh chun luachana a eisiúint go díreach chuig cleachtais iniúcháirí/cuntasóirí a bheadh in ann an conradh a chomhlíonadh agus a bhfuil dea-stádas gairmiúil acu. **Ba cheart an fhoirm 'Iarratas ar Luachana' in Aguisín 1 a úsáid.**
- Ní mór trí luachan ar a laghad a fháil.
- Ba cheart cuireadh caighdeánach a chur chuig na cleachtais cuntasóirí/iniúcháirí uile a dtugtar cuireadh dóibh agus ní mór faisnéis imleor a bheith ann maidir le raon feidhme agus cineál an chonartha.
- Ní mór spriocdháta a shonrú maidir le luachana a fháil.
- Ba cheart luachana a mheas de réir an phrionsabail um an luach is fearr ar airgead a fháil agus de réir na gcritéar a sonraíodh san Iarratas ar Luachana.
- Ba cheart na luachana a oscailt agus triúr ar a laghad i láthair, arna n-ainmniú ag an mbord chun na críche sin, nach mór don Phríomhoide a bheith ina dhuine díobh. D'fhéadfadh an Fochoiste Airgeadais an fheidhm sin a chomhlíonadh chomh maith.
- I gcás daoine a sheol luachan isteach ach nár éirigh leo, ba cheart aiseolas pearsanta a chur ar fáil dóibh siúd gan rómhoill.
- Tá teimpléid litreach le fáil chuige sin ar <https://www.spu.ie/notification-of-award-letters-templates/>.

4. Cruinniú a eagrú leis an gcuntasóir/iniúcháir nua

- Eagraigh cruinniú foirmeálta le comhpháirtí/bainisteoir an chleachtais cuntasáíochta a roghnaíodh, chun na seirbhísí cuntasáíochta atá ag teastáil a leagan amach mar atá luaite thuas, agus chun iad sin a phlé go mionsonraithe.
- Fiafraigh de/di an bhfuil taithí aige/aici ar na riachtanais tuairiscithe do scoileanna faoin Acht Oideachais 1998, ciorcláin na Roinne Oideachais agus Scileanna, treoirlínte FSSU, an tAcht Carthanais agus reachtaíocht eile de chuid an rialtais.
- Tá sé tábhachtach leanúnachas foirne a bheith sa chleachtas cuntasáíochta agus an obair á déanamh, agus ba cheart iarraidh orthu go ndéanfaí ball foirne sinsearach amháin ar a laghad a shannadh don tasc i gcónaí.
- Fiafraigh faoi sheirbhísí tacaíochta eile a d'fhéadfaidís a thairiscint don scoil.
- Deimhnigh go bhfuil tuiscint shoiléir agat ar a struchtúr táillí.

5. Cuntasóir/iniúcháir seachtrach - Litir Rannpháirtíochta

Chomh luath is a bheidh cuntasóir/iniúcháir seachtrach roghnaithe ag an mbord bainistíochta, ba cheart don bhord Litir Rannpháirtíochta a chomhaontú agus a shíniú. Soláthróidh an cuntasóir/iniúcháir seachtrach an litir sin agus ba cheart go gclúdófaí freagrachtaí an bhoird bainistíochta agus an chuntasóra/iniúchára sheachtraigh inti.

Conradh is ea an doiciméad úd idir an bord agus an cleachtas cuntasáíochta, ina sonraítear, i measc nithe eile, freagrachtaí an bhoird, freagrachtaí an chleachtais agus an bonn ar a ngearrfar na táillí. Ba cheart an doiciméad seo a athbhreithniú go cúramach agus aon leasuithe a mbeidh gá leo a chur in iúl don chuntasóir/iniúcháir seachtrach láithreach.

Ba cheart an méid a leanas a bheith san áireamh sa Litir Rannpháirtíochta:

- Raon feidhme agus sonraí an chonartha mar atá leagtha amach sa phróiseas luachana.
- Aon iarratais bhreise arna gcomhaontú ag do chruinniú leis an gcuntasóir/iniúcháir seachtrach, lena n-áirítear:
 - go n-eagróidh an cuntasóir/iniúcháir seachtrach cruinniú leis an bPríomhoide/Fochoiste Airgeadais chun athbhreithniú a dhéanamh ar na cuntais deiridh agus chun na saincheistean ar tarraingíodh a n-aird orthu agus iad i mbun a gcuid oibre a phlé. Le linn an athbhreithnithe sin, tá sé tábhachtach go dtuigfeadh an Príomhoide/comhaltáí an Fhochoiste Airgeadais na cuntais go hiomlán agus go bhfaighidís soiléiriú ar aon fhiigiúirí nach dtuigeann siad.
 - Ullmhóidh an cuntasóir/iniúcháir seachtrach tuarascáil ina dtarraingeofar aird ar laigí i rialuithe inmheánacha agus córais chuntasáíochta na scoile agus déanfaidh siad moltaí ina leith.

- Freastalóidh an cuntasóir/iniúchóir seachtrach ar chruinniú an bhoird agus cuirfidh sé/sí cuntais bhliantúla na scoile i láthair ann.

Ba cheart cóip den Litir Rannpháirtíochta shínithe a chomhdú sa scoil.

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

Guthán: 01-269 0677

R-phost: info@fssu.ie

An 15 Meitheamh 2020

Appendix 1

Request for Quotation

[Abstract]

Boards of Management are required to prepare statutory accounts each year to comply with the Education Act 1998. The Department of Education and Skills has prescribed the school year end to be 31st August. It is therefore necessary that all boards of management engage an external accountant/auditor.

SECTION 1: Key information



1.7 Context

- b. This Request for Quote (RFQ) is an invitation to suppliers/service providers to submit a quotation for the [Abstract] contract opportunity.



1.8 Our timeline

- b. Here is our timeline for this RFQ.

Deadline for Quotes:	Click here to enter a date. by 17:00 hrs
Anticipated Contract start date:	Click here to enter a date.

All dates and times stated are local time.



1.9 How to contact us

- c. All enquiries must be directed to our school's nominated Point of Contact. We will manage all external communications through this Point of Contact only.

d. **Our Point of Contact**

Name: [Click here to enter text.](#)

Email address: [Click here to enter text.](#)



1.10 Developing and submitting your Quote

- c. You must use the Response Form provided further below
- d. You may only include product brochures and appendices that are relevant to your response



1.11 Manner for submitting your Quote

- b. Quotes must only be submitted by email/electronically to the following address:

[Click here to enter text.](#)

Quotes sent by post or fax, or hard copy delivered to our school, **will not be accepted.**



1.12 Our RFQ Process, Terms and Conditions

- b. **Offer Validity Period:** In submitting a quote the supplier/service provider agrees that their quote will remain open for acceptance by the school for [Choose an item.](#) calendar months from the Deadline for Quotes.

SECTION 2: Our Requirements

What we require:

- 2.6 Prepare annual school accounts in accordance with the FSSU prescribed template.
- 2.7 Prepare a summary financial report for parents
- 2.8 Present the annual school accounts at the board of management meeting.
- 2.9 Submit the school's annual return on the FSSU secure online cloud-based system in line with FSSU requirements. The school's annual return consists of inputting the school's trial balance, uploading the approved annual schools accounts and completing the information required by the Charities Regulator on the online system.
- 2.10 Prepare adjustments to the school's trial balance to be posted on the school's accounts package.

SECTION 3: Our Evaluation Approach

Selection Criteria: Pass/Fail

3.2 Each quotation/proposal **must** provide evidence of the following:

- (vi) Tenderers must provide confirmation that their organisation is a member of a Prescribed Accountancy Body that comes within the supervisory remit of the Irish Auditing and Accounting Supervisory Authority (IAASA)
- (vii) A professional services delivery company, providing auditing and accountancy services must provide confirmation that they are a registered company and comply with their Companies Registration Office requirements.
- (viii) Current Practising Certificate
- (ix) Professional Indemnity Insurance at a minimum of €50,000
- (x) Compliance with continuing professional development as required by their professional body.

Failure to provide the evidence requested at (i) – (v) above may invalidate your proposal.

SECTION 4: Award Criteria:

Any contract will be awarded on the basis of 100% price – the lowest tendered price will be deemed the successful proposal, subject to full compliance with the Pass/Fail criteria listed above at Section 3.1.

Pricing Information:

4.1 Pricing information to be provided by suppliers/service providers

In submitting the price, the accountant/auditor firm must meet the following:

- e. Suppliers/Service Providers are to use the pricing schedule template provided below.
- f. The pricing schedule must show a breakdown of all costs, fees, expenses and charges associated with the full delivery of the requirements over the whole of the life of the contract. It must also clearly state the total contract price inclusive of VAT.
- g. Suppliers/Service Providers are to document in their quote all assumptions and qualifications made about the delivery of the requirements, including in the financial pricing information. Any assumption that the school or a third party will incur cost related to the delivery of the requirements must be stated, and the cost estimated, if possible.

- h. Where a blended rate is proposed for the overall price of the proposal – i.e. Junior rates, audit senior rates, partner rates in aggregate - this must be clearly demonstrated with a percentage breakdown of the time-input allocation against each constituent resources provided, with the costs for each constituent listed in making-up the overall price.

Supplier/Service Provider Details Request for Quotation

Supplier/Service Provider Response

[Category]

Name:	[Category]
VAT Number	Click here to enter text.
Postal Address:	Click here to enter text.
Contact Person or Persons:	Click here to enter text.
Telephone:	Click here to enter text.
Email:	Click here to enter text.
Internet address (web address) (if applicable)	Click here to enter text.

Confirmations

I submit the following quote in response to your RFQ. I confirm that [Category] **can** deliver the requirements as follows:

- To the required standard/format
- To the FSSU timeline for submission of the school's annual return
- T's & C's accepted

I confirm that [Category] **has**:

- A Current Practicing Certificate
- Professional Indemnity Insurance
- Membership of Prescribed Accountancy Body

How We Meet Your Needs

I believe that my quotation proposal meets or exceeds the award criteria, as follows:

[Click here to enter text.](#)

In submitting this quote we have made the following assumptions:

[Click here to enter text.](#)

Pricing

Our **total price** for delivery of the requirements is €[Click here to enter text.](#) inclusive of VAT

A breakdown of the price is as follows;

[Click here to enter text.](#)

Terms and Conditions – Goods and Services

1. Price of Goods or Services

- A. In consideration of the performance by the Contractor of its obligations under this Agreement, the Price of the Goods/Services shall be as stated in the Response and, unless otherwise so stated, shall:
 - (i) be exclusive of any applicable value added tax; and
 - (ii) be the entire price payable by the Client to the Contractor.
- B. No increase in the Price may be made without the prior consent of the Client in writing.

2. Specification

The description of the Goods/Services shall, subject to the provisions of this Agreement, be as specified in the RFQ and/or as agreed in writing by the Client and the Contractor.

3. Contractor's Obligations

- A. The Contractor undertakes to:
 - (i) supply the Goods/Services in accordance with the RFQ, in accordance with the Client's directions and the terms of this Agreement;
 - (ii) act with due care, skill and diligence in the supply of Goods/Services and generally in the carrying out of its obligations under this Agreement;
 - (iii) comply with all local security, health and safety arrangements and policies as notified to it by the Client;
 - (iv) ensure that all goods, materials, standards and techniques used in providing the Goods/Services are of the best quality and are free from defects in workmanship, installation and design;
 - (v) supply the Goods/Services in accordance with good industry practice and comply with all applicable laws including but not limited to all obligations in the field of environmental, social and labour law that apply at the place where the Goods/Services are being delivered to/ performed, that have been established by EU law, national law, collective agreements and by international, environmental, social and labour law listed in Schedule 7 of the European Union (Award of Public Authority Contracts) Regulations 2016 (Statutory Instrument 284 of 2016).

4. Delivery

- A. The Goods shall be delivered, and the Services shall be performed at the time(s), to the location(s) and on the date(s) specified in the RFQ or otherwise agreed in writing between the parties.
- B. The time of delivery is of essence to the Agreement.
- C. Unless expressly agreed to the contrary, the Client shall not be obliged to accept delivery by instalments. If, however, the Client does specify or agree to delivery by instalments, delivery of any instalment later than the date specified or agreed for its delivery shall, without prejudice to other rights or remedies of the Client, entitle the Client to terminate the whole of any unfulfilled part of the Agreement without further liability to the Client.
- D. The Client shall be under no obligation to accept or pay for any Goods delivered more than of the quantity ordered. The risk in any over-delivered Goods shall remain with the Contractor.
- E. The Client shall be under no obligation to accept or pay for any Goods supplied earlier than the date for delivery stated in the RFQ.

5. Inspection of Goods

- A. The Client or its authorised representative may inspect (to include a call for advance samples) or test the Goods either completed or in the process of manufacture, during normal business hours on reasonable notice at the Contractor's premises (including the premises of any subcontractor or agent) and the Contractor shall provide all reasonable assistance in relation to any such inspection or test free of charge. A failure to make a complaint at the time of any such inspection or test and / or the approval given during or after such inspection or test shall not constitute a waiver by the Client of any rights or remedies in respect of the Goods and the Client reserves the right to reject the Goods in accordance with clause 5C.
- B. The Client shall not be deemed to have accepted any Goods until after the Client has inspected the Goods at its own premises and ascertained that they are in accordance with the Agreement, notwithstanding any prior acknowledgement of receipt or prior payment.
- C. The Client may by written notice to the Contractor reject any of the Goods which fail to conform to the approved sample, fail to meet the requirements of the RFQ or are not in accordance with this Agreement. Such notice shall be given within a reasonable time after delivery to the Client of such Goods.

6. Risk and Title

- A. Title shall pass to the Client on payment for the Goods.
- B. Risk of damage to or loss of the Goods shall pass to the Client upon delivery to the Client in accordance with the Agreement.

7. Supply of Services

- A. Where Services are to be provided, the Contractor agrees to provide the services promptly, in accordance with the instructions of the Client from time to time and in accordance with all applicable laws.
- B. The Contractor shall procure that all of the Contractor's Personnel engaged by it in providing the Services possess such skills, knowledge, experience and qualifications as are necessary to fulfil the Services.
- C. The Contractor agrees that the Contractor's Personnel engaged by it in providing the Services shall remain in the employ of the Contractor and nothing herein shall constitute or establish a relationship of agency or employment between any of the Contractor's Personnel and the Client. However, all the Contractor's Personnel shall, when working at the Client's premises, conform to the general working terms and conditions of the Client.
- D. The Contractor shall use its best endeavours to ensure the continuity of the Contractor's Personnel throughout the provision of the Services.
- E. The Client shall have the benefit of all representations, warranties and undertakings implied by law in relation to the

Services.

- F. The Client may request the Contractor to remove from performance under the Contract any of the Contractor's Personnel, such right not to be unreasonably exercised.

8. Personnel

- A. The Contractor undertakes and acknowledges that it is responsible for ensuring that all key personnel, assigned by it to provide the Services shall be available for the term of this Agreement. In the event that any of the Key Personnel assigned by the Contractor to provide the Services under this Agreement become unable to provide the Services for whatever reason then, the Contractor acknowledges and undertakes that it shall immediately notify the Client in writing of the inability of any Key Personnel and replace that person with a person of equivalent experience and expertise ("Replacement Personnel"). The Contractor shall provide to the Client such details as the Client may reasonably require in writing regarding any Replacement Personnel. The Client shall have absolute discretion as to the suitability of any proposed Replacement Personnel.
- B. The Contractor shall comply with all applicable laws and labour standards in respect of the Contractor's Personnel and deal with any disciplinary, grievance or other employment issues referred to it by any member of the Contractor's Personnel or the Client, in accordance with proper policies and procedures at the Contractor's premises.
- C. The Contractor acknowledges and agrees that it is not intended that there should be transferred to the Client the obligations of any person as employer arising under any contract of employment, in consequence of, or in connection with, the entry by the parties into, or the performance by them of their obligations under, the Agreement, or the termination of the Agreement, or the transfer to the Client of any function to be performed by the Contractor under the Agreement. If, notwithstanding that intention, any such obligations are transferred to the Client by operation of law (whether pursuant to the European Communities (Protection of Employees' Rights on Transfer of Undertakings) Regulations, 2003 or otherwise), then the Contractor shall indemnify the Client on demand against all Losses which may be suffered or incurred by the Client arising out of or in connection with any such transfer, or any contract of employment so transferred to the Client, or the termination of any such contract of employment by the Client subsequent to any such transfer (which the Client shall be free in its absolute discretion to terminate without prejudice to its rights under this Clause).

9. Garda Vetting

If directed by the Client, it shall be a condition of the Agreement that the Contractor shall for the term of the Agreement procure that all of the Contractor's Personnel ("Relevant Persons") where any such persons may have unsupervised access to children and/or vulnerable adults in the course of the provision of the Goods/Services are subject to and shall have successfully completed a background check via the Garda Central Vetting Unit (GCVU) and the Garda Vetting process as required by The National Vetting Bureau (Children and Vulnerable Persons) Acts 2012 to 2016. The Contractor shall be required to provide all such information and documentation as the Client may require in this connection and shall comply (and procure compliance by the Relevant Persons) with the Client's Garda Vetting/Police Clearance policies and procedures from time to time.

10. Payment

- A. Subject to the provisions of this clause 10 the Client shall pay and discharge the Price (plus any applicable VAT), in the manner specified between the parties.
- B. Discharge of the Price is subject to invoices being submitted to the Client's Contact (as set out in this Agreement or such other alternative contact as may be agreed between the parties).
- C. All and any queries relating to the invoice and/or the Goods/Services for any billing period (including whether Goods/Services have been accepted, rejected, satisfactorily repaired or replaced as the case may be) will be raised by the Client's Contact within 14 calendar days' of receipt of the invoice. In circumstances where no queries are raised within the said 14-day period the invoice will be deemed accepted. Upon resolution of any queries on the invoice to the satisfaction of the Client or upon such deemed acceptance the invoice will be payable by the Client. Payment is subject to any rights reserved by the Client under any other provision of this Agreement. Incorrect invoices will be returned for correction to the Contractor with consequential effects on the due date of payment.
- D. The Late Payment in Commercial Transactions Regulations, 2012 will apply to all payments.
- E. The Client shall be entitled to set-off any matured obligation owed by the Contractor to the Client under the Agreement against any obligation (whether matured or unmatured) owed by the Client to the Contractor.

11. Warranties, Representations and Undertakings

- A. The Contractor acknowledges, warrants, represents and undertakes that it has the authority and right under law to enter into, and to carry out its obligations and responsibilities under this Agreement and to supply the Goods/Services hereunder.

12. Remedies

- A. The Contractor shall be liable for and shall indemnify, on demand, the Client for and in respect of all and any losses, claims, demands, damages or expenses which the Client may suffer due to and arising as a result of any negligence, act or omission, breach of contract, breach of duty, insolvency, recklessness, bad faith, wilful default or fraud of the Contractor or Contractor's Personnel. The terms of this clause 12A shall survive termination of this Agreement for any reason.
- B. Should the Client find itself obliged to order elsewhere in consequence of the failure of the Contractor to deliver Goods/Services of approved quality, the Client shall be entitled to recover from the Contractor any excess prices which may be paid by the Client.

13. Confidentiality

- A. Each of the Parties to this Agreement agrees to hold confidential all information, documentation and other material received, provided or obtained arising from their participation in this Agreement ("Confidential Information") and shall not disclose

- same to any third party.
- B. The Contractor confirms that it is aware that the Client is subject to the Freedom of Information Acts 1997 and 2003. The Contractor shall, when providing information, identify if such information is confidential and specify reasons for its sensitivity. The Client will consult with the Contractor about such information before making a decision on any Freedom of Information request received.
 - D. The terms of this clause 13 shall survive expiry, completion or termination for whatever reason of this Agreement.

14. Termination

- A. This Agreement may be terminated by the Client, without liability for compensation or damages, by serving one month's written notice to the Contractor.
- B. Either party shall have the right (in addition to any other rights which it has at law) to terminate this Agreement immediately and without liability for compensation or damages on the happening of any of the following:
 - (i) if the other party commits any serious breach or a series of breaches of any provision of this Agreement and fails to remedy such breach(es) (if the breach(es) are capable of remedy) within 30 days after receipt of a request in writing from the other party;
 - (ii) if the other party becomes insolvent, becomes bankrupt, enters into examinership, is wound up, commences winding up, has a receiving order made against it, makes any arrangement with its creditors generally or takes or suffers any similar action because of debt, or an event having an equivalent effect;
 - (iii) in circumstances where the Client becomes aware of any conflict of interest on the part of the Contractor which cannot, in the opinion of the Client, be removed by other means; and
 - (iv) in circumstances where the Client becomes aware of any registrable interest on the part of the Contractor.

15. Contract Management

- A. The Client's Contact and the Contractor's Contact shall liaise on a regular basis to address any issues arising which may impact on the performance of this Agreement and to agree milestones, compliance schedules and operational protocols as required by the Client from time to time. If requested in writing by the Client, the Contractor shall meet formally with the Client to report on progress and shall comply with all written directions of the Client.
- B. The Contractor agrees to:
 - (i) liaise with and keep the Client's Contact fully informed of any matter which might affect the observance and performance of the Contractor's obligations under this Agreement;
 - (ii) maintain such records and comply with such reporting arrangements and protocols as required by the Client from time to time;
 - (iii) comply with all reasonable directions of the Client; and
 - (iv) comply with any service levels and performance indicators specified by the Client.
- C. The Contractor shall be required to hold for the term of the Agreement insurances of the nature and amount as set out in the RFQ, or as notified to the Contractor by the Client, and shall immediately advise the Client of any material change to its insured status.
- D. The Contractor shall produce proof of current insurance premiums paid upon request and where required produce valid certificates of insurance for inspection. The Contractor shall carry out all directions of the Client regarding compliance with this clause 15C.

16. Disputes

- A. In the event of any dispute arising out of or relating to this Agreement (the "Dispute"), the Parties shall first seek settlement of the Dispute as set out below.
- B. The Dispute shall be referred as soon as practicable to the Contractor's Contact within the Contractor and to Client's Contact within the Client.
- C. If the Dispute has not been resolved within fifteen (15) business days (or such longer period as may be agreed in writing by the parties) of being referred to the nominated representatives, then either party may refer the Dispute to an independent mediator, the identity of whom shall be agreed in advance by the parties.
- D. If the parties are unable to agree on a mediator or if the mediator agreed upon is unable or unwilling to act, either party may within twenty-one (21) days from the date of the proposal to appoint a mediator or within twenty-one (21) days of notice to either party that the mediator is unable to act, apply to Centre for Effective Dispute Resolution Ireland to appoint a mediator.
- E. Any submissions made to and discussions involving the mediator, of whatever nature, shall be treated in strict confidence and without prejudice to the rights and/or liabilities of the parties in any legal proceedings and, for the avoidance of doubt, are agreed to be without prejudice and legally privileged. The parties shall make written submissions to the mediator within ten (10) business days of his/her appointment.
- F. The parties shall share equally the cost of the mediator. The costs of all experts and any other third parties who, at the request of any party, shall have been instructed in the mediation, shall be for the sole account of, and shall be discharged by that party.
- G. For the avoidance of doubt, the obligations of the parties under this Agreement shall not cease or be suspended or delayed by the reference of a dispute to mediation. The Contractor shall always comply fully with the requirements of the Agreement.

17. Non-exclusivity

Nothing in this Agreement shall preclude the Client from purchasing Goods/Services from a third party at any time during the term of the Agreement.

18. Conflicts, Registrable Interests and Corrupt Gifts

- A. The Contractor confirms it has carried out a "conflict of interest" check which satisfies no compromise of any individual's

impartiality, or be reasonably be perceived as doing so, in the award of a contract. Any such "conflict of interest" shall be notified immediately to the Client.

- B. In accordance with Section 38 of the Ethics in Public Office Act 1995 and 2001 any money, gift or other consideration from a person holding or seeking to obtain a contract will be deemed to have been paid or given corruptly unless the contrary is proved.

19. Equipment

- A. The Contractor shall provide all equipment and materials necessary for the provision of the Services.
- B. All equipment brought onto the Client's premises shall be at the Contractor's own risk and the Client shall have no liability for any loss of, caused by or damage to any equipment.
- C. The Contractor shall, at the Client's written request, at its own expense and as soon as is reasonably practicable:
 - (i) remove any equipment which in the reasonable opinion of the Client is either hazardous, noxious or not in accordance with this Agreement; and
 - (ii) replace such item with a suitable item of equipment.
- D. The Contractor shall maintain and store all items of the Contractor's equipment within the Client's premises in a safe, serviceable and clean condition.
- E. On completion of the Services the Contractor shall remove the equipment used by the Contractor to provide the Services and shall leave the Client's premises in a clean, safe and tidy condition. The Contractor is solely responsible for making good any damage to the Client's premises or any objects contained thereon, other than fair wear and tear, which is caused by the Contractor or any Contractor Personnel.

20. Data Protection and Security

- A. Each party shall comply with all applicable requirements of the Data Protection Laws that arise in connection with this Agreement.

21. General Provisions

- A. This Agreement together with the RFQ, any clarifications issued, and any documents identified by the Client as forming part of the Agreement comprise the Agreement and contain the entire agreement between the Contractor and the Client relating to the Goods/Services and supersedes any prior agreements, understandings, representations, warranties, undertakings or proposals, oral or written.
- B. The parties recognize that printed purchase orders, invoices and other commonly used form documents relating to the performance of any obligations hereunder may contain terms which conflict with one or more terms of this Agreement. In case of any such conflict, the relevant terms of this Agreement shall prevail.
- C. Nothing in the Agreement shall create, or be deemed to create, a partnership, joint venture, or the relationship of principal and agent, between the parties.
- D. The Contractor is deemed to be the prime contractor under this Agreement and the Contractor assumes full responsibility for the discharge of all obligations under this Agreement. The Contractor as prime contractor hereby assumes liability for Contractor Personnel and shall ensure that Contractor Personnel shall comply in all respects with the relevant terms of this Agreement, to the extent that it or they are retained by the Contractor.
- E. If the whole or any part of a provision of the Agreement is or becomes illegal, invalid or unenforceable, that will not affect the legality, validity or enforceability of the remainder of the provision in question or any other provision of the Agreement.
- F. The Contractor may not, without the prior written consent of the Client assign, transfer or create or permit to exist any right, title or interest in, to or under, any of its rights under the Agreement.
- G. The Agreement (and any non-contractual obligations arising under or in connection with the Agreement) shall be governed by, and construed in accordance with, the laws of Ireland and the Irish courts shall have exclusive jurisdiction.
- H. Notices and other communications under or in connection with this Agreement may be given in writing by hand, by ordinary pre-paid post, by facsimile or by e-mail, save that service of any notice of any claim, dispute, termination, breach or legal proceedings in connection with the Agreement shall not be made by e-mail.

22. Force Majeure

- A. Neither party shall be in breach of this Agreement nor liable for delay in performing, or failure to perform, any of its obligations under this Agreement if such delay or failure result from events, circumstances or causes beyond its reasonable control. In such circumstances the affected party shall be entitled to a reasonable extension of the time for performing such obligations. If the period of delay or non-performance continues for 30 days or more the party not affected may terminate this agreement by giving 10 days' written notice to the affected party.

23. Additional Condition(s)

[This is a free text area to allow the Client (school) to include additional conditions to the Contract. Delete these sample conditions (below) and replace with 'Not Used' if not applicable.]

- A. Price review clause.
- A. Limit of liability of the Contractor
Save in respect of fraud, personal injury or death (for which no limit applies), the limit of the Contractor's aggregate liability to the Client under this Agreement, whatsoever and howsoever arising, shall not under any circumstances exceed [one hundred and fifty per cent (150%)] of the Price paid or projected to be paid (whichever is higher) under this Agreement regardless of the number of claims.
- A. Intellectual Property
All intellectual property rights in all drawings, designs, reports, specifications, calculations or other documents including all information stored on any electronic device whatsoever generated, obtained or provided by or on behalf of the Contractor in connection with the Goods/Services shall vest and remain vested in the Client. The Contractor undertakes to ensure that all and any necessary consents and/or licences are obtained and in place for the purposes of this Agreement. The Contractor hereby indemnifies the Client and shall keep and hold the Client harmless from and in respect of all and any losses (whether

direct, indirect or consequential), liability, damages, claims, costs or expenses which arise by reason of any breach of third party intellectual property rights in so far as any such rights are used for the purposes of this Agreement.]

24. Interpretation

In these terms and conditions:

Agreement means these terms and conditions together with the Request for Quotation, any clarifications issued and any documents identified by the Client as forming part of the Agreement;

Client means the entity (school) that issued the Request for Quotation;

Client's Contact is that person identified as such in the Request for Quotation or as identified by the Client from time to time;

Contractor means the entity that responded to the Request for Quotation and identified by the Client as the preferred supplier or service provider;

Contractor's Contact is that person identified as such in the Request for Quotation or as identified by the Contractor from time to time;

Contractor's Personnel means any of the Contractor's employees, servants, agents or sub-contractors;

Data Protection Law means all legislation and regulations relating to the protection of personal data including (without limitation) the Data Protection Acts 1988 and 2003 (as amended, revised, modified or replaced from time to time), the General Data Protection Regulation (Regulation (EU) 2016/679) and all other statutory instruments, industry guidelines (whether statutory or non-statutory) or codes of practice or guidance issued by the Data Protection Commissioner relating to the processing of personal data or privacy or any amendments and re-enactments thereof;

Goods means the items specified in the RFQ;

Key Personnel means those personnel identified by the Contractor as central to the provision of the services;

Loss includes any demand, claim, proceeding, suit, judgement, loss, liability, cost, expense (including legal expenses), fee, penalty or fine;

Price means the price quoted in the Response;

Response means the response submitted by the Contractor in reply to the Request for Quotation;

Request for Quotation or RFQ means the Request for Quotation (Goods & Services less than €25,000 in value) issued by the Client;

Services means the services specified in the RFQ;

Authorisations & Sign Off

I have been authorised to submit this quote on behalf of [Category]

Signature:

Full name:

[Click here to enter text.](#)

Title/Position:

[Click here to enter text.](#)

Date:

[Click here to enter a date.](#)
