Message Ref No	RFT Section	Question	Contracting Authority Response
779035		Could you please confirm which accounting standards are intended to apply to the services within scope? Specifically, are services expected to be delivered in accordance with: • IFRS; • FRS 101/102 • IPSAS; • another public sector accounting framework; or • a combination of the above, depending on the entity or mandate concerned?	The Framework is intended for use by a broad range of Irish public sector bodies, including Central Government Departments and Offices, local authorities, health sector bodies, higher education institutions, Education and Training Boards and other public bodies as identified in paragraph 1.4 of the RFT. Accordingly, no single accounting framework applies universally. The accounting services required under Lots 1 and 2 of the Framework may involve work associated with a range of accounting and financial reporting frameworks, including but not limited to: • Central Government Accounting Standards (CGAS) where relevant; • International Public Sector Accounting Standards (IPSAS) where relevant; • IFRS, where relevant; • FRS 101 and FRS 102, where relevant; • Other sector specific statutory or regulatory financial reporting frameworks applicable to the relevant Framework Client. Tenderers should therefore ensure that they have access to appropriately qualified resources capable of delivering services across applicable accounting and reporting frameworks which may be relevant to an individual Framework Client's activities and the requirements of their SRFT during a mini-competition. Given the ongoing evolution of public sector financial reporting in Ireland, including the phased introduction of CGAS and proposed future Standards, tenderers should have the capacity to support Framework Clients in responding to new and revised accounting standards as they arise during the Framework term. In addition, please see Section 3.2. B (i) Professional Qualifications & Membership, which states: *"In respect of each Framework Agreement Lot(s) tendered for, Tenderers must declare by way of eESPD that they satisfy the recognised professional Qualification requirement(s) set out below and that they are able, upon request and without delay, to provide the supporting documentation specified below to the Contracting Authority. This eESPD declaration must be submitted for each individual lot. For the avoidance of doubt if a Tenderer is submitting a tender for all 7 Lots they must submit an eESPD for each Lot applied for."*