

Advice to principals on the engagement of contractors

Appropriate compliance

Principals are reminded to maintain appropriate compliance with departmental policies when engaging contractors or third party providers to undertake work at schools.

Principals should also consider whether the arrangement is legally that of a contractor or an employee. Whether a worker is an employee or a contractor is not a matter of choice, but depends entirely on the working arrangement and the specific terms and conditions.

For more information, refer to the [Australian Tax Office website](#). If you require further assistance, seek advice from your regional Human Resources advisor.

All engagements should be arranged through a formal contract or purchase order which:

- describes the services to be provided,
- protects the commercial interests of the school/department, and
- ensures appropriate safeguards are established for students, staff, assets and information.

It should also be noted that the Department of Education does not endorse or promote any third party provider.

Contract templates are available through the [Purchasing and procurement procedure](#) including detailed [Purchasing and Procurement Instructions](#) (DoE employees only). Procurement Services Branch is happy to provide further assistance.

Principals are to consider whether the requirements outlined in [Working on Department of Education \(DoE\) Facilities](#) (for example, Blue Card) are applicable to the type and nature of work being undertaken by the contractor. If so the contractor must agree to comply with the requirements of this document before they are engaged by the school.

Supplier panels

Where there is significant demand for a particular contractor service the department will establish [supply arrangements](#) (DoE employees only) with suitably qualified suppliers. All suppliers on supply arrangements have been carefully assessed and schools are able to select from these panels with the confidence that a quality assurance process has been undertaken and that contracts signed reflect the terms and conditions required by the Queensland Government.

Internal Audit advice

Internal Audit has provided the following additional advice:

- under no circumstances should external providers be given the system access passwords of school staff
- issuing employee numbers to people who are contractors/third parties is contrary to departmental policy and is a practice that is not supported by the department



- proper procurement processes should be followed in engaging contractors, including obtaining the appropriate number of quotes
- value for money should be considered when outsourcing work
- any work done by a contractor should be supported by a complete audit trail, including full documentation to support stocktakes that has been appropriately certified and retained by the school for audit purposes
- any asset write-offs arising from stocktakes must be authorised by the principal.

Stocktake processes

For schools undertaking a stocktake, a new tool has been developed in **OneSchool** to help schools streamline their management of the process. From 15 July 2013, the new **OneSchool** tool can be used to update the stocktake status of assets and amend asset details, such as serial number, make, model, location and the asset name.

This new tool will also help schools who might be considering the use of a third party for their stocktake. The school can export the information as an excel file for editing by a third party. Once the third party has completed their work they can send the updated excel file back to the person who has the approved **OneSchool** access for importing the updated information back into **OneSchool**.

As detailed in the Finance and Administration Delegations Manual, the principal, as the accountable officer, will need to review the final stocktake results and determine appropriate actions in relation to asset management and disposal.

The following requirements must be considered:

- financial delegations cannot be sub-delegated
- internal controls such as division of duties must not be breached by passing a function such as asset stocktakes in total to a single individual – an officer or contracting firm
- delegating a task such as the annual asset stocktake of assets to a contracting firm does not relieve principals of their responsibilities.

More information

Further advice on procurement processes is available from the Procurement Services Branch by calling 1300 366 612 or emailing procurement.PSB@qed.qld.gov.au.

Information on the new **OneSchool** tool is available by emailing Enquiries.ONESCHOOL@qed.qld.gov.au.

