

2. Purpose and scope of Agreement

- 2.1 ICPAU Members in Practice must abide by the laws of the Institute. They must in particular *'ensure continuity of the work of their practice in the event of illness, disability, or death'*. This Agreement is designed to ensure the continuity of services to, and protection of interests of, clients of the Appointer.
- 2.2 This Agreement contains the entire agreement between the Parties, who confirm that they have not entered into it on the basis of any representation that is not expressly included in the Agreement. Nothing in this Agreement limits or excludes liability for fraud.
- 2.3 This Agreement shall not constitute or create a partnership, joint venture or employer and employee relationship between the Parties.
- 2.4 This Agreement may be issued in any number of counterparts.

3. Responsibilities of Alternate

- 3.1 The Alternate, on notification of the Event, shall as soon as practicable:
 - 3.1.1 notify the Client of the Event and advise the Client of the Client's right to refuse the Alternate's services.
 - 3.1.2 provide services to the Client on the terms of engagement issued to them by the Appointer; and, if updated or new terms of engagement are to be issued, explain any differences to the Client.
 - 3.1.3 provide services to the Client in accordance with the regulations of ICPAU.
- 3.2 In the event of ceasing to be able to provide the services to the Client, the Alternate shall take all necessary steps to ensure that the Client's needs and interests are met, without loss of continuity, by another provider acceptable to the Client.

4. Responsibilities of Appointer

- 4.1 The responsibilities of the Appointer are to:
 - 4.1.1 appoint a Representative who will notify the Alternate if the Event occurs, and will facilitate the Alternate's access to client information and records, subject to any legal restrictions;
 - 4.1.2 allow the Alternate access to Client information as stated in clause 6.1.
 - 4.1.3 notify ICPAU of this Agreement and the names of the Parties.
- 4.2 The Appointer recognises and accepts that the Alternate will not be responsible for or liable in respect of any services provided to the Client prior to the Event.

5. Specific details

This section should cover any specific requirements, such as:

5.1 the Alternate is a Certified Public Accountant

5.2 the Alternate will be a holder of practicing license issued by ICPAU

5.3 the Alternate's fees will be of net income generated from engagements

5.4 the Alternate will have authority over the Appointer's business including the engagement and dismissal of staff.

6. Confidentiality and Client Records

6.1 In pursuance of clauses 4.1.1 and 4.1.2, the Alternate shall be granted access to Client lists and records of the Appointer's practice.

6.2 Any information about the Client shall be kept confidential from third parties and in accordance with Data Protection law.

6.3 If the Appointer recovers from incapacity, the Alternate shall cease to provide services to the Client and shall return all Client records to the Appointer.

7. Insurance

7.1 Each Party is responsible for its own Professional Indemnity Insurance.

7.2 The Alternate shall maintain such insurance as is appropriate for the purposes of acquiring obligations in relation to the Client in pursuance of this Agreement

8. Applicable Law and disputes

8.1 This agreement shall be governed and construed in accordance with laws of Uganda. If a dispute or claim arises it shall be resolved by negotiation between the Parties or by an arbitrator appointed by the Parties

8.2 If any clause of this agreement becomes illegal or obsolete it shall have no likewise effect on any other clause.

9. No transfer of duties and no Third Party rights

9.1 The duties and powers of a Party under this Agreement shall not be transferred to a third party without the prior written consent of the other Party.

10. Termination

10.1 Subject to clause 10.2 this Agreement shall terminate on a date to be agreed in writing between the Parties.

10.2 Either Party may terminate this Agreement with a one month notice to the other (such period to run from the date the notice would be delivered in the ordinary course of the post).

SIGNED by Appointer

(Name, Signature, Position, Organisation)

IN THE PRESENCE of Witness

(Name, Signature, Position, Organisation)

SIGNED by Alternate

(Name, Signature, Position, Organisation)

IN THE PRESENCE of Witness

(Name, Signature, Position, Organisation)