MEMORANDUM OF UNDERSTANDING

BETWEEN

THE SCOTTISH GOVERNMENT

AND

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF SCOTLAND
MEMORANDUM OF UNDERSTANDING

1. Participants

1.1. The participants to this Memorandum of Understanding are:
   (i) The Scottish Government
   (ii) The Institute of Chartered Accountants of Scotland (ICAS)

1.2. The Scottish Government’s participation shall be given effect through PACE.

2. Purpose

2.1. The Participants wish to work together in the public interest to share knowledge, intelligence, best practice and resources with the aim of supporting businesses and individual employees to obtain support and advice when making redundancies or having been made redundant.

2.2. This Memorandum establishes a framework for co-operation between the Participants to achieve the purpose set out in paragraph 2.1.

3. Definitions and Interpretation

In this Memorandum, unless the context otherwise requires:

"Commencement Date" means 8 March 2016

"Memorandum" means this memorandum of understanding (including all schedules)

"PACE" means The Scottish Government programme initiative Partnership Action for Continuing Employment or similar future programme Initiative.

"Participants" means The Scottish Government and The Institute of Chartered Accountants of Scotland (ICAS)

This Memorandum should be interpreted and construed as follows:

References to a "person" include a natural person and a corporate or unincorporated body;
Words in the singular include the plural and vice versa;
A reference to one gender includes a reference to the other gender; and
References to paragraphs and to schedules are to paragraphs in, and schedules to, this Memorandum.

4. Commencement

4.1. This Memorandum will come into operation on the Commencement Date.
5. Commitments of the Participants

5.1. The Participants will work co-operatively and collaboratively to promote and support each other in achieving the purpose of this Memorandum.

5.2. In order to support the purpose the Participants have agreed and commit to undertake certain measures and actions as set out in Schedule 1.

5.3. The measures and actions in Schedule 1 shall be reviewed by the Participants on a regular basis.

6. Information requests

6.1. ICAS acknowledge that The Scottish Government is subject to the requirements of the Freedom of Information Act (Scotland) Act 2002 and The Environmental Information (Scotland) Regulations 2004 and will assist and cooperate with The Scottish Government to enable them to comply with this legislation.

7. Data Protection

7.1. The Participants will take all necessary steps to comply with the Data Protection Act 1998 in their handling of any personal data received through the operation of this Memorandum.

7.2. The Participants will do nothing which causes, or may cause, any other Participant to be in breach of its obligations under the Data Protection Act 1998.

8. Transparency and Publicity

8.1. The Participants shall each publish the Memorandum on their respective websites.

9. Amendment

9.1. This Memorandum may be added to or amended at any time by mutual consent of the Participants.

10. Termination

10.1. The Scottish Government may terminate the arrangements in this Memorandum at any time by giving notice in writing to ICAS.

10.2. ICAS may terminate the arrangements in this Memorandum at any time by giving notice in writing to the Scottish Government.
11. Status of the Memorandum

11.1. This Memorandum does not constitute, nor is it intended to be a legally binding arrangement or agreement. It does not create any legally binding or enforceable obligations, express or implied. It serves only as a record on the intentions of the Participants.

SIGNED on behalf of The Scottish Government

[Signature]

Fergus Ewing MSP
Minister for Business, Energy and Tourism

SIGNED on behalf of The Institute for Chartered Accountants of Scotland

[Signature]

Anton Colella
Chief Executive
Schedule 1

Each of the Participants have agreed that in order to achieve the purpose of the Memorandum of Understanding that they shall:

- Identify and make available key contacts to co-ordinate and develop activities under this Memorandum
- Promote working in commercial confidence in relation to specific situations where support for redundancies may be contemplated
- Seek to establish local relationships between insolvency practitioners, Chartered Accountants and local PACE authorities
- Promote the availability of redundancy support to employers and employees wherever possible and practical
- Provide appropriate expert resource to support the purpose of the Memorandum
- Increase the visibility of each Participant at relevant opportunities
- Promote positive impact situations which have arisen as a result of working relationships between insolvency practitioners, Chartered Accountants and local PACE authorities.
- Provide insight, intelligence, identification of trends and opportunities connected to redundancy support
- Identify and share good practice
- Develop a better understanding of the working practices which lead to or support redundancy situations