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# ***Terms & Conditions for Uploading Volunteering Opportunities***

PricewaterhouseCoopers (**PwC, we or us**) provides a platform (**PwC Volunteering**) for organisations including but not limited to not-for-profit organisations, social enterprises and educational institutions (**For Purpose organisations**) to register opportunities for PwC partners and employees to volunteer to participate free of charge in opportunities organised by such For Purpose Organisations, known as the **PwC Volunteering Program**. The participation by you and your For Purpose organisation in the PwC Volunteering Program is subject to the terms and conditions set out in this document and the attached Terms of Business ("**these Terms & Conditions**").

## **1 Acceptance and Changes**

You represent and warrant that you are authorised to accept these Terms & Conditions on behalf of your For Purpose organisation.

These Terms & Conditions were last changed on the date set out at the top of this page. These Terms & Conditions may be changed at any time by an updated version being published on PwC Volunteering, and your For Purpose organisation will be notified of the update. You can access the latest version of these Terms & Conditions at any time through the Terms & Conditions link on the PwC Volunteering Platform. If you or others from your For Purpose organisation continue to use PwC Volunteering or upload an opportunity after a change is made, that continued use confirms you and your For Purpose organisation accepts the change.

## **2 Approved Users**

You must be registered on PwC Volunteering to use the platform. Your use of PwC Volunteering is subject to our approval.

Once you have registered your For Purpose Organisation's details on PwC Volunteering, we will review the organisation's suitability for the PwC Volunteering Program. This approval is at our complete discretion.

After our review, you will be advised as to whether your For Purpose organisation is an approved user of PwC Volunteering (**Approved User**). If the organisation is approved, you and other persons registered under your For Purpose organisation in PwC Volunteering may proceed to upload details of your proposed volunteering opportunity to PwC Volunteering.

## **3 Approved opportunities**

After your For Purpose organisation becomes an Approved User, each opportunity which is uploaded for your For Purpose organisation will be reviewed for suitability. This approval is at our complete discretion.

Examples of opportunities which will **not** be approved include requests for:

- legal services;
- statutory or non-statutory audit services;
- opportunities in breach of our policies or which may cause harm to PwC partners or employees.

If an opportunity is approved, then the opportunity will be made visible on PwC Volunteering by PwC. PwC may remove, block access or discontinue an opportunity at any time on reasonable grounds.

#### **4 Acknowledgement**

You and your For Purpose organisation acknowledge that due to the constraints of our volunteering policy, and our professional and ethical obligations, including maintaining independence, it is at our complete discretion whether you, your For Purpose Organisation, or your opportunity, are approved and the approval may be removed at any time on reasonable grounds.

Further, we make no representation or warranty that any partners or employees of PwC will participate in any opportunity that you upload to PwC Volunteering.

#### **5 Terms depend on type of volunteering opportunity**

The attached Terms of Business, and any additional requirements, will apply in different ways to different types of volunteering opportunities. The following sections provide how each type of volunteering opportunity is governed. The types of volunteering are as follows:

- Unskilled Volunteering;
- Skilled Volunteering (General and Mentoring);
- Skilled Volunteering (Workshops).

#### **6 Terms applicable to Unskilled Volunteering**

Unskilled Volunteering opportunities are those which involve performing manual labour such as event support assistance, feeding the homeless, or tree planting. Unskilled Volunteering does not include workshops (see next section), professional advice, business skills or the production of written deliverables.

These Terms & Conditions apply to each Unskilled Volunteering opportunity, with the attached Terms of Business applying as follows:

- Each reference to the “engagement letter” is treated as a reference to this document;
- The fees for the services are “nil”;
- Only clauses 1.1 (as amended), 1.2, 1.5, 2, 4, 5 (as amended), 6, 8 (as amended), 9, 10, 11, 14, 15 and 16 apply, with clause 10.4 amended accordingly;
- Clause 1.1 is amended to read as follows:
  - 1.1 **Scope** – We will perform the services described in the description of the opportunity displayed in the PwC Volunteering system as an unskilled opportunity, which is an opportunity not requiring the exercise of professional skill or judgment.
- Clause 5 is amended by replacing clause 5.2 with the following and inserting a new clause 5.6 as follows:
  - 5.2 **Liability cap where no scheme** – Where our liability is not limited by a scheme, you agree our liability for all claims connected directly or indirectly with the services (including claims of negligence) is limited to an amount equal to 2 times the Commercial Value for the services, up to an overall maximum of \$5,000.

Should it ever be necessary to calculate the Commercial Value for the Services then the Commercial Value is to be calculated by valuing each hour spent by each Volunteer in performing the Services at five per cent (5%) of the schedule hourly rate charged by PwC for each respective Volunteer and aggregating the value calculated for each Volunteer.

5.6 The limitation of liability specified in Clause 5 applies to all claims in connection with or arising out of the services performed. You will not dispute the validity, enforceability or operation of the limitation of liability.

- Clause 8 is amended to read as follows:

### **8 Filing and destruction of documents**

If you leave documents or material with us, we may destroy them at any time convenient to us (except to the extent we are required to retain them by law).

## **7 *Terms applicable to professional services opportunities: Skilled Volunteering (General and Mentoring)***

PwC, at its absolute discretion may deem a particular volunteering opportunity to involve the provision of professional services. This will be treated as Skilled Volunteering.

For each Skilled Volunteering opportunity, PwC will require that a “Skilled Volunteering Statement of Work” is agreed with you prior to the particular opportunity being undertaken, including for any Mentoring opportunities, but excluding Workshop opportunities (see below). Each Skilled Volunteering Statement of Work shall include the attached Terms of Business. In such circumstances the attached Terms of Business will apply as set out in the Skilled Volunteering Statement of Work.

Your acceptance of the Skilled Volunteering Statement of Work does not affect the respective rights of the parties to any 'relevant agreement', being any engagement contract or other agreement with PwC for the provision of services to your For Purpose organisation.

If you are a party to a relevant agreement, the relevant agreement takes precedence to the extent it relates to the volunteering opportunity, and is inconsistent with these terms.

## **8 *Terms applicable to Workshops***

Workshops in the PwC Volunteering Program are a specific form of Skilled Volunteering, initiated by PwC personnel. They are free workshops which may be attended by employees of For Purpose organisations, developed and led by PwC personnel. These workshops are generally, but not exclusively held at PwC offices around Australia.

A Workshop opportunity may only be participated in/attended by employees or other staff of For Purpose organisations. Such an employee or staff member may only participate in/ attend the Workshop opportunity if he/she is registered as a user in PwC Volunteering and he/she has registered for the Workshop.

A Skilled Volunteering Statement of Work is not required before employees or other staff of your For Purpose organisation may participate in/attend a Workshop opportunity.

For each Workshop opportunity, the attached Terms of Business will apply as follows:

- Each reference to the “engagement letter” is treated as a reference to this document;
- The fees for the services are “nil”;
- Only clauses 1.1 (as amended), 1.3 (as amended), 1.5, 1.6, 4, 5 (as amended), 6, 8 (as amended), 9, 10, 11, 12, 14, 15 and 16 apply, with clause 10.4 amended accordingly;
- Clause 1.1 is amended to read as follows:

**1.1 Scope** – We will perform the services described in our engagement letter and in the description of the Workshop opportunity displayed in the PwC Volunteering system, with reasonable skill and care, except that the Workshops will only provide general, informal guidance which does not take into account any of your specific circumstances.

- Clause 1.3 is amended to read as follows:

**1.3 Oral advice and deliverables** – You and your employees/staff may not rely on any documents or oral comments we provide you or them except as general, informal guidance which does not take into account any of your specific circumstances.

- Clause 5 is amended by replacing clause 5.2 with the following and inserting a new clause 5.6 as follows:

**5.2 Liability cap where no scheme** – Where our liability is not limited by a scheme, you agree our liability for all claims connected directly or indirectly with the services (including claims of negligence) is limited to an amount equal to 2 times the Commercial Value for the services, up to an overall maximum of \$10,000.

Should it ever be necessary to calculate the Commercial Value for the Services then the Commercial Value is to be calculated by valuing each hour spent by each Volunteer in performing the Services at the schedule hourly rate charged by PwC for each respective Volunteer and aggregating the value calculated for each Volunteer.

**5.6** The limitation of liability specified in Clause 5 applies to all claims in connection with or arising out of the services performed. You will not dispute the validity, enforceability or operation of the limitation of liability.

- Clause 8 is amended to read as follows:

## **8 Filing and destruction of documents**

If you leave documents or material with us, we may destroy them at any time convenient to us (except to the extent we are required to retain them by law).

## **9 Governing law**

Each separate agreement constituted by these Terms & Conditions and any dispute or proceedings against PwC arising from that agreement or your use of PwC Volunteering are governed by the law of New South Wales, Australia. You submit to the exclusive jurisdiction of the courts of that State and waive any right either of us may have to claim that those courts do not have jurisdiction or are an inconvenient forum.

## **10 Comments or questions**

We welcome your comments about the PwC Volunteering Program. If you have any queries or concerns about an opportunity, you can contact us by any of the means listed on the PwC Volunteering portal.

# Terms of business

These terms of business apply to the services you have engaged us to provide under the attached engagement letter. Our engagement letter and these terms of business form the entire agreement between us about those services. They replace any earlier agreements, representations or discussions. If anything in these terms of business is inconsistent with our engagement letter, our engagement letter takes precedence.

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## 1 Our services

- 1.1 **Scope** – We will perform the services described in our engagement letter with reasonable skill and care.
- 1.2 **Changes** – Either of us may request a change to the services, or anything else in this agreement. A change will not be effective unless we have both agreed to it in writing.
- 1.3 **Oral advice and draft deliverables** – You may only rely on our final written deliverables. If you wish to rely on something we have told you, please let us know so that we can prepare a written deliverable on which you may rely.
- 1.4 **Services for your benefit** – Our services are provided solely for your use for the purpose set out in our engagement letter or the relevant deliverable. Except as stated in our engagement letter or the relevant deliverable, as required by law, or with our prior written consent, you may not:
  - a) show or provide a deliverable to any third party or include or refer to a deliverable or our name or logo in a public document
  - b) make any public statement about us or the services.

We consent to you providing copies of deliverables to your legal advisers provided they have agreed:

  - (i) the deliverables are not for their use or benefit
  - (ii) we accept no responsibility or liability to them
  - (iii) they may not do any of the things referred to in paragraph (a) or (b) above.
- 1.5 **No liability to third parties** - We accept no liability or responsibility to any third party in connection with our services. You agree to reimburse us for any liability

(including reasonable legal costs) we incur in connection with any claim by a third party arising from your breach of this agreement.

- 1.6 **Additional terms for legal services** – Our services are not legal services unless expressly identified as legal services in the engagement letter. The additional terms of business for legal services apply to legal services (in addition to these terms of business).

## 2 Your responsibilities

- 2.1 **Generally** – You agree to:
  - a) provide us promptly with all information, instructions and access to third parties we reasonably require to perform the services, including letting us know if you want us to use information we hold from other engagements we have performed for you
  - b) ensure we are permitted to use any third party information or intellectual property rights you require us to use to perform the services
  - c) provide adequate and safe facilities for us when we work at your premises.
- 2.2 **Information** – You are responsible for the completeness and accuracy of information supplied to us. We may rely on this information to perform the services and will not verify it in any way, except to the extent we have expressly agreed to do so as part of the services.
- 2.3 **Interdependence** – Our performance depends on you also performing your obligations under this agreement. You agree we are not liable for any default to the extent it arises because you do not fulfil your obligations or because information supplied is, or becomes, inaccurate or incomplete, except to the extent we have expressly agreed to verify its accuracy and completeness as part of the services.

## 3 Fees, expenses and costs

- 3.1 **Payment for services** – You agree to pay us fees for our services on the basis set out in our engagement letter.
- 3.2 **Expenses** – You agree to pay any reasonable expenses we incur in connection with the services (other than expenses covered by the administration charge in clause 3.3).
- 3.3 **Administration charge** – You agree to pay an administration charge equal to 2% of our fees to cover costs such as telecommunications, stationery, printing, photocopying, mail and administrative support.
- 3.4 **GST** – Our fees, expenses and charges exclude GST (unless stated otherwise). If a supply to you under this agreement is a taxable supply under *A New Tax System (Goods and Services Tax) Act 1999*, you agree to pay us an amount equal to the GST we are required to pay on the taxable supply.

3.5 **Invoices and payment** – We will invoice you monthly, unless we have agreed something different in our engagement letter. You agree to pay the invoiced amount within 14 days of the invoice date.

3.6 **Fee scales** – If we calculate our fees based on time spent at hourly or other rates, we may increase those rates once every six months. The increase takes effect when we notify you.

3.7 **Compliance costs** – If we are required to provide information regarding you or the services to comply with a statutory obligation, court order or other compulsory process, you agree to pay the reasonable costs and expenses we incur in doing so. This includes time spent by professional staff and our reasonable legal costs. This clause does not apply to the extent a compulsory process relates to our alleged wrongdoing.

## 4 Confidentiality and privacy

4.1 **Confidential information** – We each agree not to disclose each other's confidential information, except for disclosures required by law or confidential disclosures under our respective policies.

4.2 **Referring to you and the services** – We may wish to refer to you and the nature of the services we have performed for you when marketing our services. You agree that we may do so, provided we do not disclose your confidential information.

4.3 **Privacy** – Our approach to privacy is set out in our Privacy Policy, available at [www.pwc.com.au/privacy](http://www.pwc.com.au/privacy). You agree to comply with the Privacy Act 1988 (Cth) when providing us with information. We agree to cooperate with each other in addressing our respective privacy obligations in connection with the services.

## 5 Liability

5.1 **Accountants scheme** – Our partners are members or affiliate members of the Institute of Chartered Accountants in Australia (ICAA). Where ICAA schemes have been approved under professional standards legislation in force in Australian states or territories, our liability in connection with the services (other than legal services) is limited in accordance with those ICAA schemes. Legislation providing for apportionment of liability also applies.

Please let us know if you would like a copy of a relevant scheme.

5.2 **Liability cap where no scheme** – Where our liability is not limited by a scheme, you agree our liability for all claims connected directly or indirectly with the services (including claims of negligence) is limited to an amount equal to 10 times the fees payable for the services, up to an overall maximum of \$20 million. Legislation providing for apportionment of liability also applies.

5.3 **Aggregate cap** – Where more than one client is identified in our engagement letter, the limits on our liability in this clause 5 must be allocated between them. We do not need to know how a limit is allocated and, if it is not, you agree not to dispute a limit on our liability on the basis that you have not agreed how it is to be allocated.

5.4 **Consequential loss** – To the extent permitted by law, we exclude all liability for:

a) loss or corruption of data

b) loss of profit, goodwill, business opportunity or anticipated savings or benefits

c) indirect or consequential loss or damage.

5.5 **No claims against employees** – You agree not to bring any claim against any of our employees personally in connection with the services. This includes claims in negligence but excludes claims of fraud or dishonesty. This clause is for the benefit of our employees. You agree that each of them may rely on it as if they were a party to this agreement. Each of our employees involved in providing the services relies on the protections in this clause 5.5 and we accept the benefit of it on their behalf

## 6 Electronic communications and tools

6.1 **Electronic communications** – We each agree to take reasonable precautions to protect our own information technology systems, including implementing reasonable procedures to guard against viruses and unauthorised interception, access, use, corruption, loss or delay of electronic communications.

6.2 **Electronic tools** – We may develop or use electronic tools (eg spreadsheets, databases, software) in providing the services. We are not obliged to share these tools with you, unless they are specified as a deliverable in this agreement. If they are not a specified deliverable, and we do share them with you, you agree that:

a) they remain our property

b) we developed them solely for our use

c) you use them at your own risk

d) you may not provide them to any third party.

## 7 Subcontractors (including other PwC firms)

7.1 **Subcontractors** – We may use subcontractors, including other PwC firms (in Australia or overseas) to perform or assist us to perform the services. Despite this, we remain solely responsible for the services.

7.2 **No claims against other PwC firms** - No other PwC firm has any liability to you in connection with the services or this agreement and you agree not to bring and to ensure none of your affiliates brings any claim (including in negligence) against any other PwC firm or its partners or employees in connection with the services or this agreement. Any partner or employee of another PwC firm who deals with you in connection with the services does so solely on our behalf.

7.3 **Benefit of clause 7.2** - Clause 7.2 is for the benefit of other PwC firms and their partners and employees (each a *beneficiary*). You agree each beneficiary may rely on clause 7.2 as if they were a party to this agreement. Each beneficiary that provides or assists in providing the services relies on the protections in clause 7.2 and we accept the benefit of clause 7.2 on their behalf.

7.4 **Transfer of information** - We use contractors or suppliers located in Australia and overseas to provide us with services we use in performing services and in our internal functions. Other PwC firms may be involved in our client relationship management and other admin systems and in quality reviews. You consent to information provided to us by you or on your behalf (including personal information and your confidential

information) being transferred to those contractors and suppliers and to other PwC firms and our

subcontractors, so long as they are bound by confidentiality obligations.

## 8 **Filing and destruction of documents**

If you leave documents or material with us, we may destroy them after seven years (except to the extent we are required to retain them by law).

## 9 **Performing services for others**

Provided we do not disclose your confidential information, you agree that we may perform services for your competitors or other parties whose interests may conflict with yours.

## 10 **Termination**

- 10.1 **By notice** – Either of us may terminate this agreement by giving the other at least 14 days notice in writing (unless it would be unlawful to do so). This agreement terminates on expiry of that notice.
- 10.2 **Changes affecting independence** – Changes to the law or other circumstances beyond our reasonable control may mean that providing the services to you results in us ceasing to be independent of an audit client. If that happens, we may terminate this agreement immediately by giving you notice in writing.
- 10.3 **Fees payable on termination** – You agree to pay us for all services we perform before termination, within 14 days after receipt of our invoice. Where we agree a fixed fee for services, and the services are not completed before termination, you agree to pay us for the services that we have performed on the basis of the time spent at our then current hourly rates, up to the amount of the fixed fee.
- 10.4 **Clauses applying after termination** – The following clauses continue to apply after termination of this agreement: 1.3, 1.4, 1.5, 2.3, 3, 4, 5, 6.2, 7, 8, 9, 10.3, 10.4, 11, 12, 13, 14, 15, 16 and 17.

## 11 **Relationship**

We are your independent contractor. You agree that we are not in a partnership, joint venture, fiduciary, employment, agency or other relationship with you. Neither of us has power to bind the other.

## 12 **Corporations Act and SEC prohibitions**

Nothing in this agreement applies to the extent that it is prohibited by the Corporations Act 2001 (Cth) or the rules of the US Securities and Exchange Commission.

## 13 **Force majeure**

Neither of us is liable to the other for delay or failure to fulfil obligations (other than an obligation to pay) to the extent that the delay or failure arises due to an unforeseen event beyond their reasonable control which is not otherwise dealt with in this agreement. Each of us agrees to use reasonable endeavours to remove or overcome the effects of the relevant event without delay.

## 14 **Assignment**

Neither of us may assign or deal with our rights under this agreement without the other's prior written consent.

## 15 **Applicable law**

Unless our engagement letter states otherwise, the law applying to this agreement is the law of New South Wales. Both of us submit to the exclusive jurisdiction of the courts of that state and waive any right either of us may have to claim that those courts do not have jurisdiction or are an inconvenient forum.

## 16 **Definitions**

In this agreement the following words and expressions have the meanings given to them below

- 16.1 **affiliate** – an entity which, directly or indirectly, controls or is controlled by or under common control with you
- 16.2 **our, us or we** – the Australian firm of PricewaterhouseCoopers, a partnership formed in Australia
- 16.3 **PwC firm** – an entity or partnership which carries on business under a name which includes all or part of the name 'PricewaterhouseCoopers', or is otherwise within or a correspondent firm of the global network of PricewaterhouseCoopers firms, each of which is a separate and independent legal entity
- 16.4 **this agreement** – these terms of business and the engagement letter to which they are attached
- 16.5 **you or your** – the client identified in our engagement letter.

## 17 **Confidentiality for certain tax services**

- 17.1 **When clauses 17.2 and 17.3 apply** – Clauses 17.2 and 17.3 apply only if the services are tax services regarding a transaction and either:
- you are an SEC registrant (or an affiliate of an SEC registrant) which is audited by a PwC firm or
  - our tax services could give rise to a tax benefit within the meaning of US Income Tax Regulation 1.6011-4 or a similar provision enacted by a US state.
- 17.2 **Permitted disclosure** – You may disclose to any person any information and materials we give you regarding the tax treatment and structure of the transaction (PwC materials).
- 17.3 **Consequences of disclosure** – If you make disclosure under clause 17.2, you agree to:
- tell us the name and address of the person to whom you disclose PwC materials and the PwC materials you disclose
  - tell the person to whom you make the disclosure that they may not rely on any PwC materials and that we have no liability or responsibility to them in connection with the PwC materials

- c) use your best efforts to obtain the person's agreement to release and indemnify all PwC firms from and against all liabilities (including legal costs) arising from or in connection with the disclosure of the PwC materials or the person's reliance on them.