



SLOUGH BOROUGH COUNCIL

Internal Audit Progress Report

Presented at the Audit and Corporate
Governance Committee meeting on 16th March
2017

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1 INTRODUCTION

The Internal Audit Plan for 2016/17 was approved by the Audit Committee on 10th March 2016. This report provides a summary update on progress against that plan as at the 6th March 2017.

2016/17 Internal Audit Plan

The Council have finalised four reports since the previous Audit and Corporate Governance Committee meeting. These are in the following areas:

- Business Rates
- Council Tax
- Rent Accounts
- Risk Management

We have also issued a further six reports which remain in draft and are awaiting management comments, these are in the following areas:

- Contract Management
- Fixed Penalty Notice Enforcements
- Capital Expenditure
- Governance - Local Government Transparency Code 2015
- Housing Benefits – A response has been received from the Council and we are working with the Council to finalise this.
- Voluntary Sector Commissioning - Delivery of Outcomes – A response has been received from the Council and we are working with the Council to finalise this.

The rest of this report summarises the results of our work to date with the 2016/17 plan. Delivery of the plan is in line with the delivery agreed by the Audit and Corporate Governance Committee, with the exception of four reports, Homelessness, Procurement, Cyber Risk and the Management of Housing Stock and the reasons for the change are documented within Section 3 below.

2 SUMMARY OF PROGRESS TO DATE

Reports shown in bold have been finalised.

Executive summaries and action plans from any negative assurance reports finalised since the previous meeting are appended to the bottom of this progress report.

2016/17 Internal Audit Plan (includes draft opinions)

Assignment area	Timing per approved IA plan	Target AC per IA Plan	Fieldwork date/status	Draft report	Final report	Opinion	Actions		
							L	M	H
Business Continuity	June 2016	Sept 2016	Final Report	21/06/16	30/6/16		0	2	5
Information Governance	June 2016	Sept 2016	Final Report	26/07/16	01/12/16		4	12	2
Voids	August 2016	Dec 2016	Final Report	22/09/16	02/12/16		3	3	3
Fixed Penalty Enforcement	August 2016	Dec 2016	Draft report	02/11/16			3	5	4
Agresso: Transfer of Balances	June 2016	Sept 2016	Final Report	8/7/16	21/11/16		0	2	1
Commissioning	Sept 2016	Dec 2016	Draft Report	01/11/16			1	4	1
Budgetary Control & Financial Reporting	October 2016	Dec 2016	Final Report	4/11/16	21/11/16		2	4	1
Risk Management	January 2017	March 2017	Final report	21/02/17	28/02/17		3	13	1
Governance – LG Transparency Code 2015	October 2016	Dec 2016	Draft report	30/01/17			18	9	0
Capital Expenditure	November 2016	March 2017	Draft report	18/01/17			5	2	0
Housing Benefits	February 2017	June 2017	Draft report	14/02/17			1	2	0

Rent Accounts	November 2016	March 2017	Final Report	18/01/17	02/03/17		3	3	0
Budget Setting	July 2016	Sept 2016	Final Report	19/08/16	21/11/16		2	1	0
Cippenham School	Sept 2016	Dec 2016	Final Report	01/11/16	30/11/16		1	1	0
Business Rates	Dec 2016	March 2017	Final Report	18/01/17	06/02/17		0	1	0
Council Tax	Nov 2016	March 2017	Final Report	11/01/17	16/12/16		0	1	0
Contract Management Change	June 2016	Sept 2016	Draft report	02/09/16		Advisory			10 Key actions
SFVS	June 2016	Sept 2016	Final Report	22/09/16	21/11/16	Advisory			-
Health & Safety	January 2017	March 2017	Quality Assurance						
General Ledger	January 2017	March 2017	Quality Assurance						
Payroll	February 2017	June 2017	Quality Assurance						
Treasury Management	January 2017	March 2017	Quality Assurance						
Indirect Tax	December 2016	March 2017	In Progress						
Adult Safeguarding	February 2017	March 2017	In Progress						
Cash Collection	February 2017	March 2017	In Progress						
Annual Governance Statement	March 2017	June 2017	In Progress						
Follow Up	March 2017	June 2017	In Progress						
Cyber Security	August 2016	Sept 2016	In Progress						
Creditors	January 2017	March 2017	In progress						
5 Year Plan Outcomes	March 2017	June 2017	In progress						

Homelessness	Q4 Dec 2016	June 2017 2017	Scope agreed
Allocations (Tenancy Management)	February 2017	June 2017	Scope agreed
Assets	February 2017	June 2017	Scope agreed
Debtors	February 2017	June 2017	Scope agreed
Management of Housing Stock	October 2016	June 2017	Audit delayed due to changes at AD level.
Public Health	Q4	June 2017	Scope agreed
Procurement	Q4	June 2017	Meeting to be held with Strategic Director, Customer and Community Services to finalise scope.

* Please note change from agreed plan, see details below.

3 OTHER MATTERS

3.1 Changes to the 2016/17 audit plan

Auditable area	Reason for change
Cyber Risk	Audit delayed at the request of the Head of IT as not enough resource at arvato.
Homelessness	Delayed at the request of Housing and the AD Housing and Neighbourhoods
Management of Housing Stock	Delayed at the request of Housing and the AD Housing and Neighbourhoods
Procurement	Scope agreement delayed due to staffing absence

3.2 Impact of our work to date on year end opinion

The assurances given in our audit assignments are included within our Annual Assurance report. In particular the Committee should note that any negative assurance opinions (No Assurance or Partial Assurance opinions) will be noted in the annual report and may result in a qualified or negative annual opinion.

The Committee should note there are a number of weaknesses that need to be promptly addressed and assurance provided through the recommendation tracking process that timely management action is being taken. Where we have issued 'no assurance' (red) and 'partial assurance' (amber / red) reports, a number of these opinions will impact our 2016/17 Head of Internal Audit Opinion for the Council. We advised the Committee at the January 2017 meeting that any further negative assurance reports on key systems of internal control could result in this opinion being qualified at the year end. Since this meeting we have issued a further two reports in relation to Governance (draft) and Risk Management that have both resulted in negative (partial assurance) opinions. It should also be noted that some of these weaknesses have been raised in previous years and have not been addressed. We have therefore advised the Section 151 Officer, Acting Chief Executive, CMT and Chair of this Committee that these additional negative opinions will in fact lead to a qualified opinion at the year end.

We have issued nine reports (six in final and three in draft) to date that will collectively impact our year end opinion, some of these reports and the issues contained within these reports will need to flow through to the Annual Governance Statement. We are still waiting for management comments before we can finalise six draft reports for 2016/17 (three of which contain negative opinions).

We have continued and will continue to keep the Section 151 Officer, CMT and Audit and Corporate Governance Committee updated over the coming months on the outcome of our remaining 2016/17 work. We have also discussed a number of areas where negative assurance opinions have been issued in 2016/17, where we can provide further support and advice to the Council to ensure that these weaknesses are addressed in a timely manner. These details are included within the 2017/18 draft internal audit plan, which is also included on the March 2017 agenda.

3.3 Added value work

Area of work	How this has added value
Risk Management – Provision of training.	We have provided Risk Management Training to members of the Senior Management Team. In addition, we have provided comments on the content of the current Risk Management Strategy.
HR Policy Review	We have provided comments to the Council (HR department) on the content of two policies as an additional service and free of charge: <ul style="list-style-type: none">• DBS Policy• Smart Working Policy
Contract Management Workshops	We have provided a series of workshops to the Council in relation to the management of contracts.
Contracts Letting Review	We have provided an Advisory report to the Council with suggestions for the future model of contract management within the Council.

3.4 Information and briefings

The following items were highlighted as part of our information briefings since the last Audit and Corporate Governance Committee in January 2017:

White paper

After considerable delay the government has published the housing white paper 'Fixing our broken housing market.' The paper features a range of measures and some re-announcements of previous policy intentions, including:

- extensive changes to the planning regime including increased uses of surplus public and brownfield sites;
- maintaining green belt protection;
- improving the timeliness of new build connections to utilities to prevent delay;
- holding local authorities to account via the use of a new housing delivery test;
- increased incentives for smaller and medium sized housebuilders;
- encouraging the use of family friendly tenancies;
- a 'crack down' on empty homes; and
- setting the post 2020 rent policy for social housing landlords in the near future.

For further information regarding the planning proposals in the white paper please see this [briefing](#) by the House of Commons Library.

Care act warning

The Local Government Association has stated that the Care Act 2014 will fail unless new money is put into the system. Councils have warned that ministers will need to be 'honest and upfront' about the levels of care that can be realistically provided if new money is not found.

Health and social care integration

The National Audit Office (NAO) has heavily criticised the Better Care Fund for not achieving value for money in terms of savings, outcomes for patients or hospital activity. Remarking on the complexities of the integration of health and social care, the NAO said that even in normal times, let alone the severe demand faced by both sectors, integration benefits were falling 'far short of plans, despite much effort.' Moving forward the NAO recommends that the various government departments, NHS England and NHS Improvement confirm whether existing targets remain achievable and to establish an evidence base for what works in integration.

Government to provide funding for homelessness reduction

The government has confirmed that it will provide new funding to help councils meet the requirements of the homelessness reduction bill currently making its way through parliament. £48m will be available for councils to meet the proposed new requirements which include local authorities helping individuals for 56 days before they are threatened with homelessness, with those already homeless being given 56 days of help to secure accommodation. Response from the [Local Government Association](#) was mixed as they conveyed the fears of councils who have doubts over the initial costings due to the unpredictability of homelessness.

Local government finance bill

The briefing paper by the Commons Library goes into detail on the proposed local government finance bill, which includes new measures to enable councils to retain full business rates and the introduction of a 'property owner levy.' The bill has begun its passage through parliament with the final settlement expected to be confirmed early next month. In response to the consultation on the settlement the [LGA](#) stated their 'huge disappointment' that despite repeated calls to central government for an injection of funds in elderly and disabled care services there is 'no new money.' The LGA were pleased that government has brought forward council tax raising powers, and also commented on the fact that nearly all councils have taken up the option for the four year settlement.

Housing companies


Inside Housing has published research showing that an increasing number of councils are planning to, or have set up, private housing companies. The research identified 98 (of 252) councils that have already established or are planning private housebuilding companies, as they look to explore and secure alternative sources of finance and revenue in the midst of central government cuts.

'Grow up and start properly funding social care'

The Chairman of the LGA, Lord Porter, a Conservative peer has launched a strong attack on his own party for its inaction on social care funding. Lord Porter stated to the Huffington Post 'The Treasury are going to have to grow up and start properly funding adult social care'. The comments come despite the government [announcing funding](#) designed to improve the situation regarding social care.

We have also appended to the bottom of this progress report a briefing on Gender Pay Gap Reporting.

APPENDIX A: KEY FINDINGS FROM FINALISED INTERNAL AUDIT WORK (HIGH AND MEDIUM PRIORITY MANAGEMENT ACTIONS ONLY WHERE PARTIAL OR NO ASSURANCE REPORTS HAVE BEEN ISSUED)

Risk Management (17.16/17) – PARTIAL ASSURANCE		<p>3 - Low 13- Medium 1- High</p>
<p>Overall we have raised one high, 12 medium and three low priority actions. A summary of our findings for areas relating to the high and medium actions is below. Refer to the action plan in section 2 for all actions agreed.</p> <ul style="list-style-type: none"> At the time of our audit, and following the go-live of Intelex in November 2016, the system had not been rolled out at a Directorate level. Directorate Risk Registers were not being reviewed as a standing agenda item at Directorate SMT meetings, and had not been reviewed regularly in the previous nine months of 2016/17 partly due to the implementation of the new Risk Management Software The RMS requires operational risks to be discussed and reviewed at such meetings. There is an increased risk of divisional level risks materialising due to a lack of visible risk management and key documents being reviewed and updated. The roll out of Intelex to record directorate/operational risks needs to be expedited and this should include agreement of directorate responsibilities to keep Intelex up to date. (High) We have noted a number of areas where the RMS can be further improved, such as by addition of an escalation process of Directorate and Project level risks to the CRR and requirement for identified risks to be linked to strategic objectives. Other improvements required include addition of guidance on identifying target risk ratings and documenting actions required to address any gaps in control to mitigate risks. (Medium) The PMO currently does not receive any assurance that individual project risks are identified, scored and managed by using the 6x4 scoring method as required by the RMS. This is due to project risks in the individual project highlight reports submitted to PMO being RAG rated only. Therefore there is a risk that project risks are ineffectively managed and may crystallise due to inconsistent application of their scoring and potential lack of understanding of the scoring method. (Medium) At the time of our review a training plan covering delivery timescales, staff cohort, material and whether any hands on training on Intelex will be provided, had not been put forward to the RMG. We have agreed that the RMG will develop and agree a timeline and training plan for such training to be delivered. Following this, updates on training will be reported to the Group. (Medium) The terms of reference of the RMG need to be updated to clearly state the Group's responsibility to obtain updates on progress against agreed management actions, rather than progress against internal audits being undertaken. Due to this there is a risk that the Group does not effectively assist the Council in managing its risks. (Medium) The RMG has not reviewed its effectiveness and whether it has achieved its work programme for the year. Such a review should be undertaken annually. There is a risk that the Group may lose track of its responsibilities without a self-assessment against its terms of reference. (Medium) At the time of our audit the reporting template to generate the CRR from Intelex was in the process of being developed. The templates being set up will include those to be used at divisional level and for project risks. Due to the templates not being set up, there is a risk that risk management is not embedded in day to day activities of Council staff. (Medium) 		

- Based on our review of meeting notes and minutes for CMT, Risk Management and Audit Group and ACGC meetings, we consider that the delays in implementing Intelex and in finalising the CRR template has affected the frequency of scrutiny of the Register at a suitable level, especially in the latter half of 2016/17. We have been assured that the next CRR to the ACGC will be generated from Intelex. **(Medium)**
- The Intelex risk rating section requires the risk to be ranked, i.e. High, Medium-High or Medium-Low, and not the risk score (initial, current and target) to be recorded as prescribed in the RMS. There is a risk that the new system does not allow risks to be scored using a uniform scoring method as required by the RMS. **(Medium)**
- From review of the interim CRR presented to the ACGC on 11 January 2017 we noted a number of aspects requiring improvement which need to be taken into account when confirming the Intelex CRR template. Examples include no mention of risk reference, action owners, current controls, assurances and future actions not documented for three risks, movement in risk score not being stated, and current and target risk score for each risk not included. There is a risk that the current information provided on the CRR does not provide the user of the document with an informed position on the current status of corporate risks. **(Medium)**
- As part of our review of the CRR provided to the ACGC, we noted that the risks were documented as issues rather than risks for the majority of risks, which could limit the Councils ability to effectively manage and scrutinise risk through this document, and to ensure that Risk Management is embedded within the work of the Council, risks need to be described in line with the RMS. **(Medium)**
- We compared the CRR presented to the ACGC 29 September 2016 (prepared through the previous JCAD risk system), and the Interim Register within the 11 January 2017 meeting papers and noted three risks from the 29 September 2016 register which did not appear on the Interim Register. We have confirmed the status of all three risks and agreed that going forward the narrative accompanied with the CRR to the ACGC will include movement in any risk and any reasons of removing them from the register. **(Medium)**
- During 2016/17 Cabinet had not reviewed the CRR and the current procedures in place to monitor the management of significant risks. As required by the Strategy, this review should be undertaken at least annually to ensure oversight of significant risks. We have agreed that the ACGC will recommend that the Council Cabinet notes the CRR content annually. **(Medium)**
- The RMS had not been signed off by the Cabinet at the time of our audit and the risk appetite has not been yet determined. Once determined, and as per our previous years audit findings, the targets for the Corporate Balanced Scorecard should be set in line with the Council's risk appetite. **(Medium)**

Ref	Findings Summary Management Action	Priority	Implementation Date	Manager Responsible
1	The Council will agree the roll out of Intelex to record directorate level risks with each directorate. This will include agreement of responsibilities at directorate level to update risks on a regular basis.	High	30 June 2017	Phil Brown, Risk and Insurance Officer

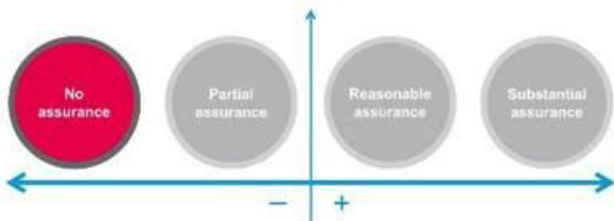
2	<p>The Council will ensure future Risk Management Strategy updates will include the following:</p> <ul style="list-style-type: none"> • Next review date and requirement for it to be reviewed annually; • 'How to populate the risk register' guidance to be updated to ensure it is specific to the Intelex risk system • Inclusion of the requirement for risks to be linked to strategic objectives, • Escalation of Directorate and Project risks to the Corporate Risk Register; and • Guidance on identifying target risk ratings and documenting actions required to address any gaps in control to mitigate the risks. 	Medium	30 April 2017	Phil Brown, Risk and Insurance Officer
3	<p>On Cabinet approval of the Risk Management Strategy, the Cabinet will determine the Council's risk appetite.</p> <p>Following this, targets for the Corporate Balanced Scorecard will be set in line with the Council's risk appetite as defined within the updated Risk Management Strategy.</p>	Medium	30 June 2017	Phil Brown, Risk and Insurance Officer
4	<p>The Council will require project managers to document all project risks on the Intelex system.</p> <p>A report extract from Intelex showing projects risks, their scores and their movement from month to month will be made part of the highlight report submission to the PMO.</p>	Medium	30 June 2017	Claire Priest, Programme Management Lead.
5	<p>The Council's Risk Management Group will develop and agree a timeline and training plan for risk management training to be delivered.</p> <p>Following this, updates on training will be reported to the Risk Management Group.</p>	Medium	30 April 2017	Phil Brown, Risk and Insurance Officer
6	<p>The Council will revise terms of reference of the Risk Management Group to clarify its responsibility to obtain updates on progress made against agreed Internal Audit management actions.</p>	Medium	30 April 2017	Phil Brown, Risk and Insurance Officer.
7	<p>The Council will ensure that the Risk Management Group reviews its effectiveness annually and whether it has achieved its work programme for the year.</p>	Medium	30 September 2017	Phil Brown, Risk and Insurance Officer.
8	<p>The Council will investigate if the risk input template on Intelex can be updated to allow the risk score (initial, current and target) to be recorded, and will ensure that this is consistent with the RMS.</p>	Medium	30 June 2017	Phil Brown, Risk and Insurance Officer

9	The Council will ensure that report templates are set up on Intelex for the Corporate Risk Register, Divisional and Project risk registers. The templates will be shared with relevant forums such as the Risk Management Group, CMT, Divisional SMT meetings to obtain feedback and agreement	Medium	31 July 2017	Phil Brown, Risk and Insurance Officer
10	The Council will ensure that the Intelex Corporate Risk Register templated report includes the following for each risk: <ul style="list-style-type: none"> • Initial, current and target risk scores; • Movement in risk score; • Risk reference; • Action owner, current controls, assurances and future actions for all risks. 	Medium	30 June 2017	Phil Brown, Risk and Insurance Officer
11	The Council will ensure the narrative accompanied with the Corporate Risk Register to the Audit & Corporate Governance Committee includes movement in risks and any reasons of removing a risk from the register.	Medium	31 March 2017	Phil Brown, Risk and Insurance Officer
12	We will review all risks on the Corporate Risk Register and ensure that these are worded appropriately.	Medium	30 June 2017	Phil Brown, Risk and Insurance Officer
13	The Council will ensure that operational risks will be discussed and reviewed at Directorate SMT meetings.	Medium	30 June 2017	Phil Brown, Risk and Insurance Officer
14	The Audit & Corporate Governance Committee will recommend that the Council Cabinet notes the Corporate Risk Register content annually.	Medium	30 September 2017	Phil Brown, Risk and Insurance Officer.

2016/17 ASSURANCE OPINIONS

For 2016/17, we are constantly developing and evolving the methods used to provide assurance to our clients. As part of this, we have refreshed our opinion levels in line with the graphics below.

We use the following levels of opinion classification within our internal audit reports. Reflecting the level of assurance the board can take:



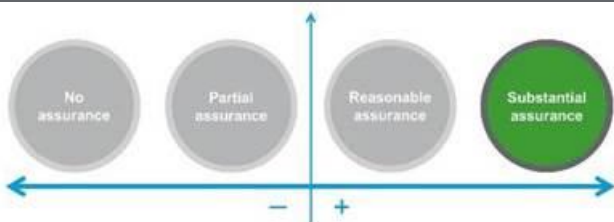
Taking account of the issues identified, the Board **cannot take assurance** that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective. Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Board can take **partial assurance** that the controls to manage this risk are suitably designed and consistently applied. Action is needed to strengthen the control framework to manage the identified risk(s).



Taking account of the issues identified, the Board can take **reasonable assurance** that the controls in place to manage this risk are suitably designed and consistently applied. However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Taking account of the issues identified, the Board can take **substantial assurance** that the controls upon which the organisation relies to manage the identified risk(s) are suitably designed, consistently applied and operating effectively.

FOR FURTHER INFORMATION CONTACT

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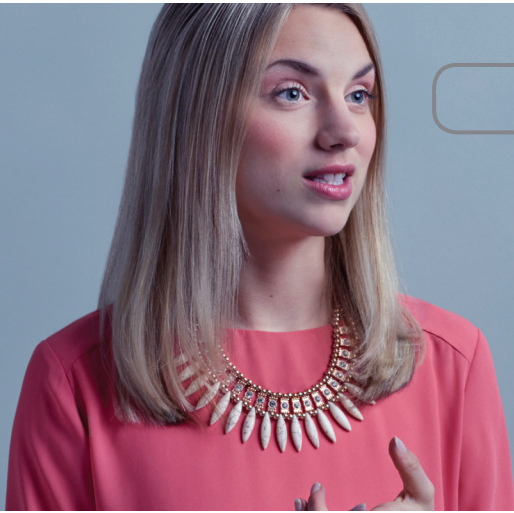
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GENDER PAY GAP REPORTING

New regulations planned to be effective by 6 April 2017 will require employers with 250 or more relevant employees in an individual entity on a snapshot date each year to publish within 12 months details of their employees' gender pay and bonus differentials.

The Equality Act 2010 (Gender Pay Gap Information) Regulations 2017 will apply to private and voluntary sector organisations. The Equality Act (Specific Duties and Public Authorities) Regulations 2017 are planned to be effective from 31 March 2017 and will apply to English public authority employers. The public sector reporting model is very similar to the private sector one.

What is the gender pay gap in the UK workforce?

Men's average pay is greater than that for women. The Office for National Statistics says that over the last 20 years the median gender pay gap has narrowed from 27.5 per cent to 9.4 per cent for full-time employees.

What are employers affected required to do?

To publish annually for employees in scope a report on:

- overall gender pay gap figures calculated using both the mean and median average hourly pay between genders;
- the numbers of male and female employees in each of four pay bands (quartiles), based on the employer's overall pay range; and
- for a 12 month period, both the difference between male and female's mean and median bonus pay and the proportion of relevant male and female employees who received a bonus.

An explanatory narrative, although not required, is strongly encouraged as is a statement of the actions planned to narrow the gaps.

The annual cycle of gender pay gap reporting



What are the timescales?

A snapshot of employees' pay for private and voluntary sector organisations must be taken on 5 April 2017 and on 5 April in each subsequent year and for public sector bodies on 31 March 2017 and on 31 March in each following year.

The first gender pay private and voluntary sector reports must be published both on the employer's own website and uploaded to a government website no later than 4 April 2018, to include hourly pay rates at 5 April 2017 and bonus payments between 6 April 2016 and 5 April 2017. The data must remain on the employer's website for three years.

Dry runs of data should be prepared now to ensure that any gaps are identified prior to the snapshot date/reporting period closing.

How can RSM help?

RSM has experts in payroll, HR consultancy and legal employment advice to support you in meeting both the requirements and the business opportunities of gender pay gap reporting.

Our services include:

We can analyse your data to determine relevance and to identify and assist in resolving any areas of uncertainty. This can include:

- status and relevance of employees including those working overseas;
- consideration of whether and what data is readily available; and
- analysis of the reportable elements of remuneration packages.

Calculations and narrative

RSM will work with you to collate your data on the required snapshot date to:

- prepare and process all reportable calculations;
- provide the calculations to you in a template statement which can be approved and published;
- guide on the voluntary narrative to support your results and to demonstrate accuracy of data; and
- make initial recommendations on publication dates and ensure that you receive an annual reminder.

Consultancy

RSM can review and analyse your results to create supporting action plans which may include:

- a review of current pay practices and audit of bonus schemes across your organisation;
- identification of skills shortages – recruitment process review;
- facilitation of analysis discussion identifying areas of risk and exposure; and
- formulation of communications plan and benchmarking data (industry/geographic/function) to provide context.

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