

TRANSPORT FOR THE NORTH

Internal Audit Progress Report

19 November 2020

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1 Key messages

The internal audit plan for 2020/21 was approved by the Audit and Governance Committee at the February 2020 meeting. As the developments around Covid-19 will continue to impact on all areas of the organisation's risk profile, we will work closely with management to deliver an internal audit programme which remains flexible and 'agile' to ensure it meets your needs in the current circumstances.

This report provides an update on progress against that plan and summarises the results of our work to date.



Two audit assignments have been completed since the last Audit and Governance Committee meeting. These relate to the Human Resources – Recruitment and Selection review (4.20/21) which concluded that 'substantial assurance' could be taken (one 'low' priority management action agreed) and the IT Audit – Cyber Security review (5.20/21) review which concluded that 'reasonable assurance' could be taken (two 'low' priority and two 'medium' priority management actions agreed). A summary of the outcomes of these audits is provided in section 2. [\[To discuss and note\]](#)



Fieldwork dates have been agreed for the remaining internal audit reviews for 2020/21. The fieldwork for the New Payment (Commissioning) Process review has been completed in line with agreed dates. A full schedule for these reviews is provided at Appendix B. [\[To note\]](#)

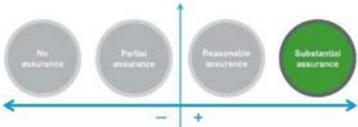
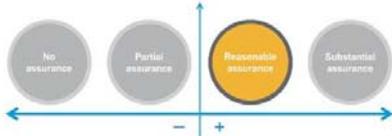


No changes to the internal audit plan 2020/21 have been made since the last Audit and Governance Committee meeting. [\[To note\]](#)

2 Reports

2.1 Summary of final reports being presented to this committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed			
		A	L	M	H
<p>Human Resources – Recruitment and Selection (4.20/21)</p> <p>Through our work we confirmed that TfN has an established control framework in place to support its recruitment and selection activities, which includes controls for the management and retention of employee recruitment records. In addition to this, through our sample testing of new starters we confirmed that compliance in this area with TfN’s Recruitment and Selection Policy.</p> <p>The Covid-19 pandemic has not had a significant impact on the design and application of TfN’s recruitment and selection controls, other than during the lockdown period, applicant interviews have been undertaken using video calls, as opposed to using face-to-face meetings. In addition to this, with remote working management have not been able to access some of the related documentation, which is held in the TfN offices (e.g. applicant interview notes). This has had an impact on the data retention timeframes in some cases.</p> <p>One management action is included in this report based on our observations, which relates to the updating of the Recruitment and Selection Policy to reflect current Disclosure and Barring Service (DBS) requirements. However, this matter has not impacted upon the positive assurance opinion provided.</p>	<p>Substantial Assurance</p> 	0	1	0	0
<p>IT Audit – Cyber Security Review (5.20/21)</p> <p>Our review has highlighted positive areas of good practice and some controls that are missing or require enhancing. TfN has established regular steering group meetings to review the Risk Management Strategy and implemented some strong technical controls to help maintain a secure IT environment. However, the controls requiring enhancement or that are missing include controls over user access, reviews of permissions, external vulnerability testing, policy review and Business Continuity and IT Disaster Recovery planning and testing. A number of control improvements are</p>	<p>Reasonable Assurance</p> 	0	2	2	0

Assignment**Opinion issued****Actions agreed**

A L M H

required to enhance TfN's cyber security controls. Two medium and two low priority management actions have been raised in order to strengthen the control environment.

2.2 Themes arising from control observations

	Advisory	Low	Medium	High
Policies and / or procedures	0	2	1	0
Non-compliance with policies / procedures	0	0	2	0
Design of the control framework	0	1	1	0
Management or performance information	0	2	0	0
Poor record keeping	0	1	0	0
Board Assurance Framework	0	0	0	0
Training	0	0	0	0
Governance	0	0	0	0
Information Governance	0	0	0	0
Follow Up of management actions raised in previous audits	1	1	2	0
Total	1	7	6	0

We have not identified any themes that indicate areas of concern through the work completed to date.

Appendix A – Progress against the internal audit plan 2020/21

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Audit and Governance Committee (as per IA plan 2020/21 / change control)	Actual Audit and Governance Committee
		A	L	M	H		
Risk Management - Risk Register Deep Dive (1.20/21) (Executive Director of Finance and Operations)		0	1	0	0	June 2020	June 2020
Contract Management (2.20/21) (Executive Director of Finance and Operations)		0	2	2	0	September 2020	September 2020
Follow up (3.20/21) (Executive Director of Finance and Operations)	Good progress	1	1	2	0	March 2021 / September 2020 Please refer to Appendix B below.	September 2020
Human Resources – Recruitment and Selection (4.20/21) (Executive Director of Finance and Operations)		0	1	0	0	December 2020	November 2020
IT Audit – Cyber Security Review (5.20/21) (Executive Director of Finance and Operations)		0	2	2	0	March 2021 / December 2020	November 2020
New Payment (Commissioning) Process	Fieldwork completed (originally scheduled for July 2020)			-		September 2020 / February 2021	-

Assignment and Executive Lead	Status / Opinion issued	Actions agreed				Target Audit and Governance Committee (as per IA plan 2020/21 / <i>change control</i>)	Actual Audit and Governance Committee
		A	L	M	H		
(Executive Director of Finance and Operations)							
Risk and Governance - Assurance Framework (Executive Director of Finance and Operations)	Due to commence 11 January 2021					March 2021	-
Income Management¹ (Executive Director of Finance and Operations)	Due to commence 25 January 2021					N/A / <i>March 2021</i>	-

¹ This review replaced the cancelled Flexi-time review.

Appendix B – Other matters

On-going liaison and other matters

Ongoing liaison has taken place between RSM and Iain Craven throughout the year to discuss progress against the internal audit plan 2020/21 and ongoing developments at TfN.

Updates, briefings and invites

The following updates, briefings and invites have been issued since the last Audit and Governance Committee meeting:

- Employment Matters (August 2020) – this is summarised below and we have incorporated a link to the full newsletter for further reading;
- Making Tax Digital - Is your VAT return spreadsheet and process really MTD compliant? (September 2020) – this is summarised below;
- Why cybercrime is increasing – and how to stay secure' (September 2020 – issued separately);
- HR update (Autumn 2020 – appended to this report);
- We invited management at TfN to our:
 - 'Employment Matters and CJRS update' webinar that took place 22 July 2020;
 - 'VAT Update' webinar that took place 28 July 2020; and
 - 'IR35/Off-payroll working webinar with speaker from HMRC' webinar that took place 17 September 2020.
 - 'RSM and HMRC webinar: Are you sure your CJRS claims are correct?' webinar that took place 12 October 2020.
- We also informed management at the TfN to the 'Directors' & Officers' Insurance – what am I protecting myself against?' seminar provided by Gallagher's on 11 September.

Employment Matters – August 2020

Coronavirus Job Retention Bonus

Government considers it important that people who have been furloughed are supported back to work seeing it as beneficial for everyone, including the individual, to prevent skills from fading and to maintain strong employment relationships. Therefore, the government is introducing a new Job Retention Bonus to reward, incentivise and to provide additional support to employers who keep on their furloughed employees in meaningful employment, after the government's Coronavirus Job Retention Scheme ends on 31 October 2020.

Following the Job Retention Bonus announcement on 8 July as part of the Government's Plan for Jobs, a Policy Paper was issued on 31 July with further detail. Full guidance will be available at the end of September 2020.

The government will pay a one-off payment of £1,000 to UK employers for every furloughed employee who remains continuously employed through to the end of January 2021. Employers will need to have maintained enrolment for PAYE online and a UK bank account.

The criteria for payment of the Job Retention Bonus are that an employee, will need to:

- earn above £520 per month (the Lower Earnings Limit) on average for November 2020, December 2020 and January 2021;
- have received some earnings in each of the three calendar months that have been paid and reported to HMRC via Real Time Information (RTI), although the employee does not have to have been paid £520 in each month from November 2020 to January 2021. (Detailed guidance on this will be published by the end of September 2020);
- have been furloughed and had a Coronavirus Job Retention Scheme claim submitted for them that meets all relevant eligibility criteria for the CJRS;
- have been continuously employed by the relevant employer from the time of the employer's most recent claim for that employee until at least 31 January 2021;
- have up to date RTI records for the period to the end of January 2021; and
- not be serving a contractual or statutory notice period that started before 1 February 2021 from the employer making a claim for Job Retention Bonus.

Employers can claim the Job Retention Bonus for all employees who meet the above criteria, including office holders, company directors and agency workers, including those employed by umbrella companies. The above criteria must be met regardless of the frequency of the employee's pay periods, their hours worked and rate of pay.

Global mobility at a crossroads: what is the future for business travel?

Lockdown has given many mobile employees time to consider their 'ordinary' working patterns. Whether they were hot desking from a number of UK offices or living out of a suitcase and spending hours at airports, many have questioned whether it has all been necessary.

Some have found it easy to maintain productivity, retain and even build client relationships without leaving their own home. But others long for a return to familiar working patterns and miss the day-to-day, face-to-face interaction with colleagues and clients.

Before we consider what long-term impact the pandemic will have on global mobility, we should examine the reasons for such significant growth in cross-border business travel in recent decades.

Learning from lockdown – ensuring employee engagement

2020 has been a year that nobody could ever have predicted. It has been a year of uncertainty, lockdown and navigating the 'new normal' which has brought many challenges for organisations worldwide. In March 2020, UK businesses were forced to close their doors and working from home became the default position. Five months on we are now easing out of lockdown and looking to bring employees back to the office or explore new hybrid ways of working that bring together the best of home and office working practices. As employers consider their options, effectively prioritising employee engagement will be key to navigating our way towards a work environment that best meets both the desires of the business and its employees.

A recent article in Forbes magazine suggests we are likely to see enduring change in a number of areas including:

- corporate flexibility;
- our office set up and operations (social distancing, hygiene, temperature checking);
- home-ready working (technology and physical set-up);
- e-learning becoming the norm;
- business attire (acceleration in acceptance of casual attire); and

- video virtuosos (long term adoption of these new ways of communicating).

Now, more than ever, the importance of engagement and gathering feedback is crucial to the future success of the organisation. Collating employee feedback will help to create traction in planning and reactivating the future workplace, so that we don't remain in a temporary state, immobilised by uncertainty. Granted some employers will have more flexibility than others in such decisions, but even the smallest bits of information relating to employee and customer preferences, concerns or restrictions will be instrumental in understanding and, reassuring those individuals of how you can reintegrate them into the workplace and the services you provide.

Of course, it's been well publicised that for the many employees who have discovered the benefits of working at home such as, less travel, more flexibility and a better work life balance, they will want to try and retain some of those benefits in the long term. However, it's not just about exploring alternatives for the future, organisations have a perfect opportunity now to also look back and learn how employees have viewed the response of the organisation to lockdown – what worked and what didn't – the good, the bad and the ugly! It has been said that feedback is the breakfast of champions, and it would be naïve to believe that society will not face challenges of this magnitude in future, whether or not it comes in the form of a global pandemic or not, gathering feedback to ensure our contingency and disaster recovery plans are refined for future is a valuable exercise in itself.

Employers who are best prepared and are proactive in this approach will be in a better position to navigate the new and hopefully better normal. Investing time in surveying the workforce and conducting staff feedback forums and focus groups is the best way to solicit open and honest feedback from employees, before memories fade. A survey allows employers to gain insight, invite suggestions and develop involvement in decision making, helping to shape the future of the organisation, and embed a culture of collaboration and trust.

Summary of HMRC bulletin for August 2020

Every two months HMRC share a bulletin of updates for employers to keep up to date with any changes or upcoming changes that may impact them. Keeping informed, especially in the current climate, is critical to ensure compliance and avoiding any issues arising later.

The full bulletin can provide full detail however we have summarised the key points below.

Coronavirus Job Retention Scheme (CJRS) - As of 1 August the CJRS will not be covering furloughed employees National Insurance (NI) or pension contributions. This must be covered as by the Employer going forward. It has also been announced that as of 1 September the CJRS will reduce furlough payments to 70 per cent whilst the Employer will need to make up the 10 per cent to meet the 80 per cent of wages. The bulletin also explained how to ensure readiness for the claim process and made confirmation that workplace pension responsibilities remained for Employers for all employees even if on furlough.

Redundancy payments - It has been confirmed that all employees to receive any termination payments will be paid at the employees' usual rate and not the 80 per cent received if on furlough.

IR35 - A reminder had been provided that as of April 2021 the changes of off-payroll working will be in effect. HMRC provide detail on how to prepare for the changes including the use of the Check Employment Status Tool (CEST) which assists employers to review their workforce employment status.

PAYE online service for reporting - HMRC have confirmed that the PAYE Expenses and Benefits service is being redesigned in line with the Government Design standards and is focusing on making the process more user focused and friendly. They are asking for employers with 5-250 employee to volunteer to participate in user research. More detail about the changes will be provided late this year before release is expected in last quarter of 2020.

Loans - The deadline for reporting of outstanding disguised remuneration loans is 30 September. Anyone affected must complete the online HMRC form and 2018/2019 tax form to report the loans.

Making Tax Digital - Is your VAT return spreadsheet and process really MTD compliant?

Ensuring digital links between data in large Excel spreadsheets as part of an efficient VAT return process can be challenging, with the risk of penalties due to the soft landing period ending.

A MTD digital link assessment and process review can help ensure full compliance with the Making Tax Digital for VAT (MTD) digital link requirement, which is often the most challenging element of MTD.

Why?

There is a soft landing period to allow companies time to put in place digital links. These need to span the entire end to end VAT return process, linking the original digital recording of a transaction through to the digital submission of the final VAT return numbers.

Failure to take reasonable care and errors are major contributors to missing VAT. By ensuring a digital audit trail throughout the VAT return, HMRC are aiming to minimise errors.

Many businesses have complicated spreadsheets featuring some of the following:

- Numerous worksheets;
- Pivot tables;
- Multiple different spreadsheets; and
- Complicated formulas.

Often spreadsheets are rolled forwards and completed in the same format year after year. Updating current processes and redesigning the spreadsheet approach to be fully MTD digital link compliant can therefore be challenging.

When is this required?

Businesses should review the digital link requirements well in advance of the soft landing deadline this was previously 12 months after the original MTD start date however has been extended.

The first VAT return period starting on or after 1 April 2021 must be digital link compliant.

This includes MTD VAT mandated businesses for whom the previous digital link deadline was 1 October 2020.

What is a digital link assessment and process review?

A detailed end to end review of the entire VAT return spreadsheets and VAT compliance processes to:

- Check MTD digital link requirements;
- Suggest improvements to become MTD compliant; and
- Make recommendations to help improve the general efficiency of the wider VAT return compliance process.

Who will this benefit?

Businesses with a number of spreadsheet based steps or activities as part of their VAT return preparation and who rely heavily on spreadsheets for calculating or consolidating the final VAT return numbers.

What does it involve?

An on-site review which typically lasts ½ to 1 day to walk through all of the spreadsheets in detail and the processes used to create the VAT return.

A subsequent high-level report will outline the key findings including recommendations.

Who will need to be involved?

The on-site review will need to involve VAT return preparers and reviewers to step through all stages of the VAT return process.

Post assignment surveys

We are committed to delivering an excellent client experience every time we work with you. Your feedback helps us to improve the quality of the service we deliver to you. Currently, following the completion of each product we deliver we attached a brief survey for the client lead to complete.

We would like to give you the opportunity to consider how frequently you receive these feedback requests; and whether the current format works. Options available are:

- After each review (current option).
- Monthly / quarterly / annual feedback request.
- Executive lead only, or executive lead and key team members.

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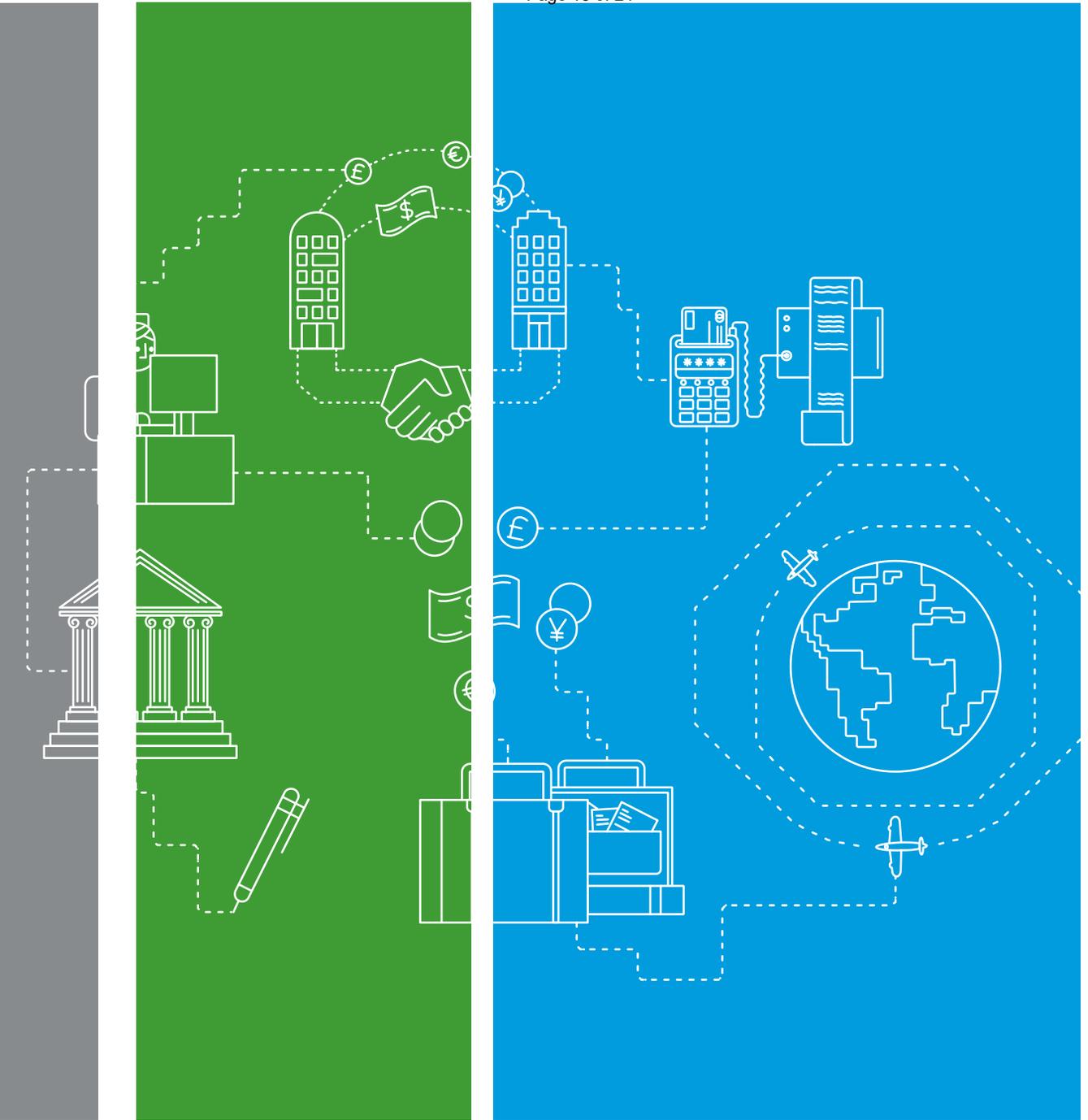
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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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HR UPDATE

Employer Services

Autumn 2020

THE POWER OF BEING UNDERSTOOD
AUDIT | TAX | CONSULTING



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Welcome to our October 2020 HR update

Our previous update earlier this year was published in March ahead of the April changes, and just before lockdown due to Covid-19 was formally confirmed. The UK had left the EU in January and we were all wondering what the transition period and resulting agreements would look like. We couldn't have anticipated that we would have greater concerns ahead.

As we continue to transition back into work, within this update we include some topical articles on combating inequality in the workplace, how to support your employees' mental health and the importance of employee engagement in the current pandemic. We also include some other key information relating to Gender Pay Gap and Ethnicity Pay Gap reporting, a payroll update, a reminder of the employment law changes in 2020, also an update to changes to Optional Remuneration Arrangement from 6 April 2021.

If you would like more information or require support for HR matters, or support from within our wider experienced legal, payroll or tax advisory teams, please do get in touch with your usual RSM contact.

RSM Coronavirus Hub

Firstly, a reminder about our [Coronavirus Hub](#). Throughout the Coronavirus pandemic, our legal, HR, payroll, tax, risk assurance, accounting, and consulting teams have collaborated to bring clear insights, advice and support via our Coronavirus Hub. This information has been available to businesses to help them navigate their way through the business support measures announced by the government, and their complex procedures and deadlines. As we move towards the end of the Coronavirus Job Retention Scheme (CJRS) and some important deadlines, we continue to provide you with the latest information.

How do you combat inequality in the workplace?

Combating inequality in the workplace is a topic that requires ongoing awareness and attention. We know it's important, but how do we start those discussions in the workplace? Here is a reminder of some positive steps you can take now; and they link in neatly with your Gender Pay Gap and Ethnicity Pay Gap reporting preparations. [Read more](#).

Mental health awareness – a focus on kindness

Taking care of our own mental health and being aware of those around us is crucial, particularly as we

approach the final quarter of what has been a difficult year for many. The United Nations (2020) states that, "Good mental health is critical to the functioning of society at the best of times. It must be front and centre of every country's response to and recovery from the Covid-19 pandemic. The mental health and wellbeing of whole societies have been severely impacted by this crisis and are a priority to be addressed urgently" (UN, Policy Brief, 2020). October 10 is World Mental Health Day, with a timely focus on Mental Health for All - Greater Investment, Greater Access, highlighting the gap between the mental health services available and the need for those services. During mental health awareness week we focussed on kindness at work and steps that you can take to contribute towards protecting the mental health of your employees. [Read here](#).

Employee engagement

Talking to employees and giving them a voice has always been important for building good working relationships and nurturing employee engagement.

People Advisory Services

RSM's dedicated People Advisory services group will help you develop the potential of your people, bringing multiple benefits to your organisation wherever you are in the world.

Be it in the UK or overseas, our teams collaborate to address complex issues with your people, designing, implementing and maintaining the right strategies for you. Our practical support covers a host of areas, from payroll and compliance, to HR and legal advice, helping you get the best value from your investment in people.

Our areas of expertise include:



Payroll services

We process over 3,500 payrolls across our client portfolio, generating 3.5m payslips per year with a BACs value of circa £5bn per annum.



HR support

Providing your business all the protection, advice and operational support you need to be fully compliant with all areas of HR and employment law.



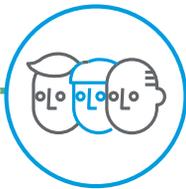
Employment law advice and contracts

We guide you through business set up, business changes involving issues like workforce integration/separation or legal and regulatory change.



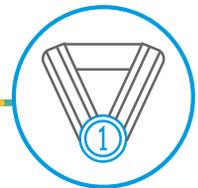
Global expatriate services

With our global expertise in tax and social security, our tailored expatriate services are suitable for handling the affairs of any number of assignees.



Planning of employee benefit packages

We support employers to design, and efficiently structure, their reward offering to attract, develop, retain and incentivise their employees.



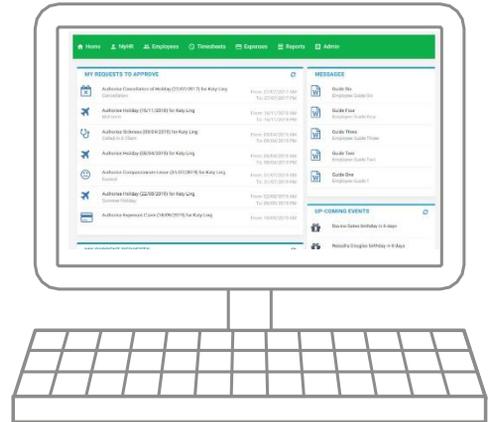
Share, reward and incentivisation

We work with you to design and implement the right scheme for your business.

Our software solutions

People Manager

People Manager gives you a secure setting for recruitment, development and management of your employees with the opportunity to integrate with other essential business systems.



RSM's approach to understanding your requirements means we deliver the solution that you need. The software outputs data that you can easily upload into your existing payroll software - or simply combine it with our Pay Manager software for a fully integrated and automated HR solution.

Key functionality:

People Manager centralises all of your data - saving you time searching through a variety of spreadsheets. By ensuring all of your data is giving you a real time view of the status of your employees, you are able to make better, more accurate decisions – saving time and cost.



Manages employee absence for example holidays, sickness and study leave



Keeps accurate learning and development records with alerts for expiring certificates etc



You can upload unlimited customised templates such as contracts and offer letters



Built in auto-enrolment information and calculators



Provides entirely customisable reports, with auto-generation functionality



Data can easily be exported into excel when needed



Integrates with our payroll module – Pay Manager - to provide a complete employee data record in one place

People Manager enables better management of your human resource processes

Below are just some of the benefits you can expect through the use of the software:

- cost and time savings through a simplified process;
- secure data storage through our cloud software; and
- peace of mind that our HR consultants are available for any additional advice that is needed.

Our HR software service is relationship led - providing technology supported by our experienced payroll and HR industry experts.

For more information about People Manager please visit: www.rsmuk.com/peoplemanager

Learning from lockdown workforce survey

Securing employee engagement post-Covid 19

As lockdown eases and we begin to return to our workplaces, employees and employers alike are keen to find a 'better normal' which harnesses the best parts of homeworking and office life.

RSM's 'Learning from Lockdown' survey is designed for employers to better understand their people's perspective on what's worked well and what hasn't, what employees are keen to get back to and what working practices they want to leave behind, as well as understanding any fears or concerns they have regarding returning to office-life post-pandemic.



Looking Back

Helps you to:

- understand your strengths in managing change, and celebrate your successes;
- mitigate risk for similar future scenarios or other situations of rapid change;
- develop robust plans and practices for crisis management, homeworking, and managing a remote workforce;
- address oversights and disappointments appropriately; and
- strengthen engagement for the future.



Looking Forward

Helps you to:

- shape the culture of your organisation;
- plan effectively;
- manage expectations;
- respond appropriately to employee concerns and desires for change;
- develop your employee health and wellbeing offering; and
- find win-win solutions that benefit the business and your employees.

Survey Input and Analysis

Surveys are sent and responses analysed using RSM's 4Questionnaire technology

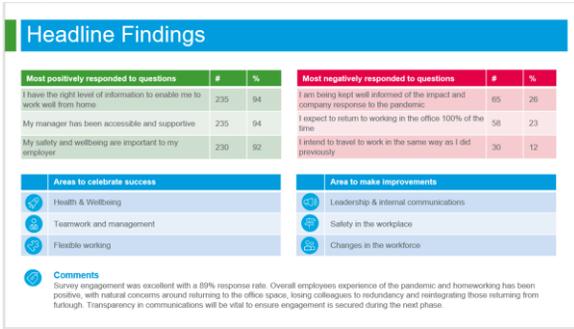
Choose from our pre-prepared set of questions with the option to include additional questions relevant your organisation

Results will be presented in an attractive and easy-to-understand report, including charts, tables and summary output from your employees

Further analysis by location, department or other categories can be included for an additional fee

Reports will be delivered by one of HR specialists via a video conference call which can include one or more appropriate members of your management and leadership teams

Example data output



Why RSM

For many organisations, it is vital that survey participants are reassured that their responses will be confidential and anonymous. Using an external, impartial firm like RSM to design, execute and analyse the data means that the participants have that certainty.

Our 4Questionnaire technology, is widely used for employee engagement and surveys, leadership reviews and organisational audit research.

Following completion of the survey our team focuses on helping you to build practical action plans based on the data. Plans which are shaped to ensure that your priority objectives are achieved.



Health & Wellbeing

"I have thoroughly enjoyed the different virtual fitness classes and team quizzes that we are now doing"

"Juggling work and childcare has been extremely challenging over the last three months but being able to flex my hours and take some periods of leave at short notice has really helped"

"I was starting to feel low and isolated but used the employee assistance helpline to connect with the counselling service which has been brilliant"

"Working from home and eliminating the commute means that I can spend that time connecting with my family, eating evening meals with my children and exercising more than I have in years, I'm in no rush to return to work life as it was before lockdown"

RSM

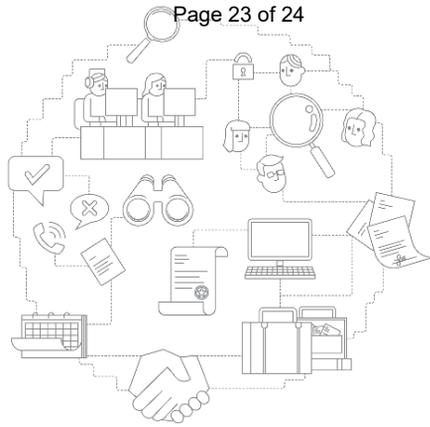
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Forthcoming Employment Matters events

Please contact sonal.naik@rsmuk.com for more information.

Date	Title
21 October 2020 Live webinar	Employment Matters Autumn update (details to become available in the beginning of October)
December 2020 Live webinar	Employment Matters Winter update (details to become available in November)

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