



THE FREELANCER & CONTRACTOR SERVICES ASSOCIATION

BEST PRACTICE CODE OF CONDUCT QUESTIONNAIRE

The Freelancer & Contractor Services Association
Best Practice Code of Conduct

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The Freelancer & Contractor Services Association

Best Practice Code of Conduct

Introduction

The Freelancer & Contractor Services Association (FCSA) operates a best practice code (“the Code”) designed to ensure that its members are providing compliant services supported by the highest level of professional and ethical standards. New applicants for membership are required to complete the following questionnaire and to provide the necessary supporting evidence to validate the answers provided to each question, as well as providing certain additional general information. This information will be sent directly to a Top Four accountancy firm for them to complete their review, as outlined below.

There are 3 sections:

- Section 1 – To be completed by all applicants
- Section 2 – To be completed by Umbrella providers
- Section 3 – To be completed by Limited Company providers

The questions are split into categories within these sections and each question is coloured appropriately:

BLACK questions are requests for specific information to be provided in support of your application;

RED questions are “FCSA minimum standard” questions and an applicant business must be able to answer “Yes” in the “Confirmed” column and provide the required supporting information (with appropriate the Top Four accountancy firm confirmation) to allow entry into FCSA;

AMBER questions are “FCSA required” questions and where the “Confirmed” column cannot be answered “Yes”, a commitment must be given to take the required action within 6 months of FCSA entry; and

GREEN questions are “FCSA best practice” questions. These indicate ultimate best practice and FCSA is committed to encouraging all members to move towards being able to answer “Yes” in the “Confirmed” column for these questions over time.

The responses will be reviewed by a Top Four accountancy firm who will confirm whether or not the information provided adequately supports the answers provided by the applicant and thus shows the applicant operates in accordance with the Code. The Top Four accountancy firm will also carry out an onsite assessment to review your processes and ensure actual business practices reflect the questionnaire.

Once this external review process has been completed, the Top Four accountancy firm report, the completed questionnaire and the supporting documentation provided by the applicant will be submitted to HMRC. Upon successful submission of this information to HMRC, the applicant will be eligible to join FCSA.

This review process will be completed annually for all FCSA members.

Completing the Questionnaire

In the questionnaire, references to “you” and “your” relate to all businesses which provide services under review to temporary workers.

When providing responses please place answer Yes or No in the “Confirmed” column. In each section, a “Yes” answer is usually indicative of best practice.

Where additional space is required for your response, or documents are required to support your answers, please insert these as an appendix. Please ensure all appendices are clearly cross referenced to the correct section of the questionnaire.

Please do not refer your answers to materials not contained within your submission e.g. to your company website, instead screen prints should be provided to support your application.

Where multiple copies of a document covering different periods are submitted e.g. terms and conditions of employment, please ensure each is marked with the dates that it covers.

Please ensure that you give as full a response and supporting documentation to each question as possible to avoid further details being requested to substantiate a response after initial review.

When preparing your documents for submission please put all sections of your questionnaire first followed by any required appendices, suitably cross referenced.

SECTION 1.1 – TO BE COMPLETED BY ALL APPLICANTS

A	BACKGROUND AND FINANCIAL STANDING		
		Confirmed	Appendix No. for supporting information
1. Black	<p>Attach your group structure detailing the name, Companies House number, location(s), principal trading activity, directors and shareholders of each company.</p> <p>If you have any Associate businesses within the recruitment sector outside your group structure please include these businesses in your response. Associate businesses should include:</p> <ul style="list-style-type: none"> a. Companies; b. General partnerships; c. LLPs; d. Trusts; and e. Individuals carrying on business on their own account; f. Persons acting in concert <p>Please include overseas businesses.</p>		
2. Black	Provide details and shareholders of the company which receives fee income from limited company customers if not included above and provide details of their relationship with the above companies.		
3. Black	Are all directors, shareholders and companies/businesses listed in question 1 above domiciled/registered in the UK? If no, please attach details of their domicile/registration.	Yes/No	
4. Black	<p>Please confirm</p> <ul style="list-style-type: none"> a. That none of your directors has ever been disqualified from acting as a director; b. That no-one involved in the management of the company is currently disqualified from acting as a director. 	Yes/No Yes/No	
5. Black	List any associations you are a member of and provide supporting evidence.		
6. Black	List any professional bodies you are a member of and provide supporting evidence.		
7. Black	Attach your latest audited statutory accounts.	Yes/No	
8. Amber	Confirm that your latest accounts have been filed at Companies House within 6 months of the year end. If not confirmed, please provide details.	Yes/No	

9. Red	Confirm that your accounts have been prepared on a “going concern” basis and that at the time of application this statement is still true.	Yes/No	
10. Red	Confirm that your most recent accounts have an unqualified audit opinion and that there are no matters of emphasis / references to any areas for consideration. This is required at the trading company level and at all group company levels.	Yes/No	
11. Red	Confirm that the total capital and reserves figure on the balance sheet of your latest statutory accounts for either your trading company or ultimate parent company has a positive net worth of at least 2.5% of your gross margin (umbrella) and/or fee income (limited) for the year. Please provide a reconciliation of this.	Yes/No	
12. Red	<p>Confirm that at least 95% of your gross fee income is generated by FCSA regulated business (i.e. Umbrella and Limited Company services). Please note, when calculating your gross fee income please exclude any business regulated by the FSA.</p> <p>a. For Umbrella companies, gross fee is umbrella margin (i.e. gross profit after payment of employment costs)</p> <p>b. For Limited Company providers, gross fee is fee income less any direct costs</p> <p>Please provide reconciled breakdown by category (Umbrella, Limited Company, other (please detail)) of the gross fee income figure in your latest statutory accounts.</p>	Yes/No	
13. Black	Please indicate the number of full time permanent staff you employ.		
14. Black	Confirm the number of qualified and part qualified accountants within the business and list their accounting qualifications.		
15. Red	<p>If your company pays incentives/gifts to individuals:</p> <p>a. Confirm these are all covered by an HMRC Taxed Awards Scheme;</p> <p>b. Attach your last filed HMRC taxed award scheme return;</p> <p>c. Please confirm any incentives/gifts are not paid in cash;</p> <p>d. Please confirm that the directors (or similar) of the receiving business are aware of the incentives being provided and provide supporting evidence of this.</p>	<p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p>	
16. Green	<p>Do you have any relevant business standards in place – for example, ISO, Investors in People?</p> <p>If confirmed, please attach details and copy certificates.</p>	Yes/No	

17. Black	Do you operate the VAT flat rate scheme? If yes and the worker is a shareholder, you must complete Section 3 for Limited Company providers irrespective to whether the worker receives dividends.	Yes/No	
18. Black	Please attach a copy of your brochure and provide your website URL.	Yes/No	
19. Black	Do you offer any other structures or services not covered by this document (Umbrella and/or the limited company document)? Please provide details and copies of any marketing material.	Yes/No	

B	IDENTITY AND RIGHT TO WORK IN THE UK CHECKS		
		Confirmed	Appendix No. for supporting information
20. Red	Please confirm that you have a take on process in place to establish the identity of potential employees/customers.	Yes/No	
21. Red	Please confirm how you verify/authorise the identity of potential employees/customers. Detail what documents you obtain and checks you carry out.		
22. Red	Please confirm you verify/authorise the potential employee's right to work in the UK. (Umbrella only) Detail what documents you obtain and checks you carry out to do this.	Yes/No	
23. Red	Please confirm worker cannot become an employee before these checks are completed and verified/authorised? (Umbrella only) If yes, how do you verify this? If no, at what stage does their employment cease?	Yes/No	

C	COMPLAINTS		
		Confirmed	Appendix No. for supporting information
24. Amber	Please confirm you have grievance and disciplinary procedures and provide a copy of these procedures. (Umbrella only)	Yes/No	
25. Amber	Please provide a copy of your complaints procedure. (Limited only) Please confirm that a copy of your complaints procedure is included within or referred to in your engagement letter.	Yes/No	

D	HMRC		
		Confirmed	Appendix No. for supporting information
26. Black	<p>Please confirm that the businesses listed in question 1 are not currently undergoing an enquiry or other compliance review by HMRC.</p> <p>If an enquiry or other compliance review is ongoing please provide details of the HMRC office carrying out the review and the scope of the enquiry or other compliance review.</p>	Yes/No	
27. Black	<p>Please provide details of all HMRC enquiries or other compliance reviews that the businesses listed in question 1 have undergone in the last 3 years and provide documentary evidence of the outcome of those enquires.</p>		
28. Red	<p>Please confirm the service provider and its directors have no outstanding tax filings or tax payments including Income Tax, Corporation Tax, National Insurance Contributions, Construction Industry Scheme or VAT.</p>	Yes/No	
29. Black	<p>Please confirm if you are required to comply with Senior Accounting Officer (SAO) reporting requirements.</p> <p>If yes, please confirm that you have notified HMRC of your designated SAO and have taken actions necessary to comply with the SAO reporting requirements.</p> <p>This legislation takes effect for accounting periods beginning on or after 21 July 2009. For more information regarding SAO requirements please see the HMRC website http://www.hmrc.gov.uk/largecompanies/duties-sen-acc-officer.pdf</p>	Yes/No	

E	PROFESSIONAL ETHICS AND INTEGRITY		
	Please confirm the following. Where not confirmed, please supply further information.	Confirmed	Appendix No. for supporting information
30. Red	At all times you will operate in accordance with the FCSA code of ethics (as amended from time to time).	Yes/No	
31. Red	The umbrella and/or limited company service is not promoted principally on the basis of it being a tax saving solution with the exception of the tax benefit derived from the reimbursement of legitimate business expenses.	Yes/No	
32. Amber	The umbrella and/or limited company service is not promoted principally on the basis of the after tax margin (umbrella) and/or fees (limited) (i.e. after PAYE/corporation tax deduction).	Yes/No	
33. Amber	All gross margin to the employee or fees to the customer are fully disclosed to the employee/customer before the employee/customer takes up the services.	Yes/No	
34. Red	You do not use any offshore tax structures for the supply of services, including but not limited to the use off offshore companies, offshore trusts or payments in foreign currency.	Yes/No	
35. Red	You do not offer a solution involving payments to or for the benefit of employees other than as employment income. (Umbrella only)	Yes/No	
36. Amber	You do not offer a solution which utilises payments other than employment income or dividends to extract personal payments to owners, directors or employees of the limited company. (Limited only)	Yes/No	
37. Red	You do not utilise foreign currency loan structures in the services offered.	Yes/No	
38. Red	You do not offer a solution which utilises a loan to the Employee/Director.	Yes/No	
39. Red	Please confirm you will only use the FCSA approved calculator in your dealings with potential contractors when providing Umbrella and/or Limited Company net pay estimates.	Yes/No	

SECTION ENDS

**Onsite assessment which will be completed by a Top Four
accountancy firm**
Section 1.2 All Service Providers

GENERAL	
40.	Meet with personnel in key roles to ascertain a high level understanding of the working practices of the business to ensure they are reflective of the desktop review including (but not limited to): a. Head of New Business Enquiries; b. Head of Payroll; c. Head of Expense Processing; d. Internal Audit Manager.
41.	Review training material and internal manuals available to staff, including, where appropriate any ISO accreditations.

SECTION ENDS

SECTION 2.1 – TO BE COMPLETED BY UMBRELLA PROVIDERS ONLY

A	TAKE ON PROCEDURES		
		Confirmed	Appendix No. for supporting information
42. Red	Do you supply workers with an introduction letter? If yes please provide a copy.	Yes/No	
43. Red	Please confirm that the introduction letter includes the following: a. That the worker is an employee of the umbrella company and is aware of their statutory rights; b. That the worker will be subject to a proof of identity check; c. The worker will be required to enter into employment related agreements such as an overarching employment contract (see section B question 46); d. The main guidelines regarding eligibility to claim expenses.	Yes/No Yes/No Yes/No Yes/No	
44. Red	Please provide a copy of a financial illustration that you provide to a potential employee and confirm it is attached. Please confirm that it adheres to the FCSA “financial illustration” standard for umbrella services and that it: a. Clearly states that it is only an estimate; b. Includes expenses in the calculation that are representative of the usual level of expenses claimed and reflect the individual’s actual circumstances; c. Lists the assumptions used; d. Clearly shows your company margin.	Yes/No Yes/No Yes/No Yes/No Yes/No	
45. Amber	Please confirm your Company gross margin is fully disclosed to applicants prior to commencement of their employment.	Yes/No	

B	OVER-ARCHING EMPLOYMENT CONTRACT		
	Given the nature of over-arching employment the associated employment documents need to be reviewed in totality. However please confirm the following:	Confirmed	Appendix No. for supporting information
46. Red	<p>The worker's employment contract includes (in each case please cross reference the relevant clause(s)):</p> <p>a. A guaranteed hours clause. What processes are in place to check that the guaranteed hours are worked? How do you deal with those employees who have not worked the minimum number of guaranteed hours?</p> <p>b. Mutuality of obligation(s);</p> <p>c. No clauses which override the entitlement to guaranteed hours for a 12 month period of employment;</p> <p>d. Employment termination procedures/notice periods;</p> <p>e. Minimum statutory salary payments;</p> <p>f. Holiday pay;</p> <p>g. Grievance/discipline procedures.</p> <p>h. Bonus or similar mechanism (where applicable)</p>	<p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p>	
47. Black	<p>Please attach a copy of your;</p> <p>Employment contract (for any revised in the last 12 months, a copy of the current and past contract and the dates of any revisions); and, unless included within the employment contract;</p> <p>a. Assignment schedule;</p> <p>b. Employee handbook;</p> <p>c. Working time directive;</p> <p>d. EAA opt out notices;</p> <p>e. Data protection agreement.</p>	<p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p>	
48. Red	Please confirm your employment contract does not have an end date.	Yes/No	

49. Black	Does your employment documentation contain all information required in a Statement of Employment Particulars? a. The employee's and employer's name; b. A job title or brief job description; c. The date the employee's employment began; d. The rate of pay and when the employee will be paid; e. The hours of work; f. Holiday entitlement; g. Where the employee will be working; h. Sick pay arrangements; i. Notice periods; j. Information about disciplinary and grievance procedures; k. Any collective agreements that affect the employment terms and conditions; l. Pension and pension schemes.	Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No	
50. Red	Confirm employees receive: a. A statutory payslip; and, separately b. An invoice reconciliation	Yes/No Yes/No	
51. Red	Please confirm workers have the option to opt in or opt out of the EAA Regs and provide details of how employees opt in or opt out.	Yes/No	
52. Black	Please detail how you inform the agency of the employee's EAA regulation status and what procedures you have in place if an employee notifies you that they wish to withdraw an opt out notice.		
53. Red	Please confirm that the termination of an assignment does not automatically lead to the termination of employment.	Yes/No	
54. Black	What action, if any, do you take when the employee gives notice to terminate their employment?		
55. Green	Please confirm that, except at the natural end of an assignment, either the Umbrella or the employee notifies the agency that the employee and Umbrella have given notice to terminate the assignment.	Yes/No	

C	ONGOING		
		Confirmed	Appendix No. for supporting information
	PAYMENTS Please confirm:		
56. Red	No transactions, funds or payments or any part thereof are made or held outside the UK.	Yes/No	
57. Amber	All payments to employees are made into UK based bank accounts.	Yes/No	
58. Red	No dividends are paid to the employees.	Yes/No	
59. Red	Please confirm that all chargeable services to employees are deducted from net pay e.g. advance fees or same day CHAPS payments.	Yes/No	
60. Red	No payments (save for expenses and HMRC approved salary sacrifice payments such as childcare vouchers) are made to employees free of tax and NI?	Yes/No	
61. Black	If you operate salary sacrifice schemes such as childcare vouchers, please provide details of the scheme(s) and a copy of the salary sacrifice documentation.		
62. Black	In respect of the month preceding this questionnaire how many employees you paid, and in respect of them (including single employee 'umbrella' companies): a. The total contract value; b. The total non billable (i.e. deductible) expenses paid; c. The total billable (i.e. rechargeable to client) expenses paid; d. The total PAYE tax paid including employers NI; e. The total pension payments or other benefits paid.		
	MINIMUM PAYMENTS Please attached a representative copy payslip and confirm the following:		
63. Red	The statutory minimum wage is always paid per hour irrespective of any other factors?	Yes/No	
64. Red	You do not process all outstanding expenses if the minimum statutory wage would not be paid.	Yes/No	
65. Red	Holiday pay is at the statutory level of days.	Yes/No	

66. Red	Holiday pay is always paid/accrued per hour or other equivalent period irrespective of any other factors.	Yes/No	
67. Red	Do you accrue or “roll up” holiday pay? a. Please confirm an explanation of your holiday pay mechanism is contained within the employee’s employment contract. b. If you “roll up” holiday pay, please confirm this is shown as a separate item on the payslip. Please provide back up to support your responses above.	Yes/No Yes/No	
68. Red	If an agency does not pay you for any reason, are your employees entitled to NMW and holiday pay?	Yes/No	
69. Red	You operate and pay <u>all</u> statutory payments (e.g. SSP and SMP) including between assignments.	Yes/No	
70. Red	Please confirm any outstanding loans or advances which cannot be recovered from ex-employees are reported on form P11d as a benefit in kind. Please describe how you recover outstanding loans.	Yes/No	
	DISCIPLINARY Please provide a copy of your employee complaints and disciplinary procedures and confirm:		
71. Red	You are the employer in any disciplinary/grievance situations.	Yes/No	
72. Black	Have you: a. Been the respondent in any employment/Industrial Tribunal actions? b. Been subject to a claim before the Employment Tribunal in the past 12 months? If yes, please provide a copy of the judgement. c. Please confirm that you were the employer in all matters pertaining to the action.	Yes/No Yes/No Yes/No	
	PENSIONS/INSURANCES		
73. Red	Please confirm you have a statutory optional pension scheme for umbrella employees.	Yes/No	
74. Red	Provide confirm you hold the following insurances and provide a copy of your latest policies: a. Professional indemnity; and b. Employers liability; and c. Public liability.	Yes/No Yes/No Yes/No	

D	AWR		
75. Red	Please confirm that where you are using the 'match permanent pay' model you request comparator data for all assignments which last or are expected to last more than 12 weeks.	Yes/No	
76. Red	When requesting comparator data, please confirm you ask for the following: a. Comparator salary b. Standard working hours and days per week c. Bonuses and any other relevant payments d. Annual leave entitlement	Yes/No Yes/No Yes/No Yes/No	
77. Red	When calculating the assignment rate for pay comparator purposes, please confirm you exclude (deduct): a. Company margin; and b. Employers National Insurance	Yes/No Yes/No	
78. Red	When comparing the assignment rate to the comparator rate, please confirm that you do so on a 'like for like' holiday basis i.e. both rates either include holiday pay or exclude holiday pay.	Yes/No	
79. Red	Upon receipt of comparator data, please confirm that you advise the agency whether the contract rate for the assignment is acceptable or unacceptable.	Yes/No	
80. Red	Where the assignment rate does not match the pay comparator, please outline the procedures you follow with the employee and recruitment agency	Yes/No	
81. Red	Please confirm that you do not 'flip' employees between the 'match permanent pay' model and the 'pay between assignments' model during an assignment.	Yes/No	
82. Red	Please confirm that you treat 'professionals' who are employed by you as caught by the AWR regulations.	Yes/No	

83. Red	<p>Please confirm that where you are using the 'pay between assignments' (Swedish Derogation) model you have a contract of employment, which includes the following terms:</p> <ul style="list-style-type: none"> a. the minimum scale or rate of remuneration or the method of calculating remuneration is commensurate with the employees skills b. the location or locations where the employee may be required to work; c. the expected hours of work during any assignment; d. the maximum number of hours that the employee may be required to work during any assignment; e. the minimum hours of work that an employee may be required to work during any assignment and that a minimum number of hours of 1 hour will be offered; f. the nature of the work that the employee may be offered during any assignment is similar and/or relevant to the employees skills; and g. the employee has no entitlement to the rights conferred by Regulation 5. 	Yes/No	
84. Red	Please confirm that in practice employees would be offered additional assignments that are not less than 50% of their normal weekly hours.	Yes/No	
85. Red	<p>Please confirm you will ensure that all employees are paid a minimum of 4 weeks remuneration in respect of periods that they are not on assignment but are available for work (downtime pay) and that their employment will not cease until such payments have been made.</p> <p>Please also describe the process to ensure this.</p>	Yes/No	
86. Red	Please confirm you only pay downtime to employees who have a downtime period.	Yes/No	
87. Red	Please confirm that an employee will not receive downtime pay in respect of any period after the date they resign.	Yes/No	
88. Red	Please confirm downtime pay will be calculated as 50% of normal earning in the last 12 weeks of the assignment or the previous assignment whichever is the shorter, subject to NMW.	Yes/No	
89. Red	Please outline what steps you will take in order to find suitable work for your employees whilst they are not on assignment.		

100. Red	For all other expense claims please confirm: a. You only accept original or scanned receipts, not credit card receipts, and that you validate all receipts before processing; b. Do you accept scanned receipts? If yes, please detail how you ensure duplicate scans cannot be submitted.	Yes/No Yes/No	
101. Amber	Please confirm a. You only allow expenses to be claimed for periods covered by actual assignments; b. You do not allow expenses to be claimed for future periods (even if covered by an assignment); c. You have a system to ensure expense claims cannot be duplicated e.g. by the submission of an original receipt and a scanned or credit card receipt for the same expense.	Yes/No Yes/No Yes/No	
102. Red	Do you advise workers that if they are found to be falsifying expenses claims they may be reported by you to HMRC?	Yes/No	
103. Red	Does the employee confirm that their expectation is to undertake more than 1 assignment for you? If yes how do you do this?	Yes/No	
104. Red	Does each employee confirm their current assignment will not be their last with you? If yes, please detail how you do this. If they do not confirm this, what do you do?	Yes/No	
105. Black	Please detail any general validation checks you have eg. Expense claims over a certain value.		
TRAVEL AND SUBSISTENCE			
106. Red	With respect to travel and subsistence claims please confirm: a. Your systems ensure an employee does not claim for travel expenses on a day he/she did not work (ie. Have a valid timesheet for); b. Your systems ensure an employee does not claim for a subsistence expense on a day they did not claim for a travel expense.	Yes/No Yes/No	
107. Red and Amber	When an employee claims for business mileage please confirm you: a. Reimburse at current HMRC approved mileage rates; b. Verify the mileage claimed using a postcode checker or equivalent. If no please detail what checks you undertake.	Yes/No Yes/No	

108. Green	When receiving a claim for car or motorbike mileage please confirm: a. You obtain details of the make, model, engine capacity and fuel type; b. Receive fuel receipts to substantiate the mileage claims; c. Ensure fuel receipt level as per HMRC guidelines.	Yes/No Yes/No Yes/No	
109. Red	Please confirm you do not allow any home to temporary place of work travel and/or subsistence expenses to be claimed once you and/or an employee knows they will be at the same client site for more than 24 months. a. Please detail how you achieve this; b. Do you ask each employee when they join you whether they have previously worked at the same site? Please describe the process. If yes, do you include the length of time they have worked there in the calculation of the 24 months?	Yes/No Yes/No Yes/No	
110. Amber	In respect of subsistence claims, does your expenses policy state that only pre-packaged food purchased on the day the claim relates to, after the qualifying journey has commenced, is claimable?	Yes/No	
111. Black	Are subsistence claims reimbursed on the following basis: a. A scale rate; or b. Up to a scale rate; or c. Actual expenditure?	Yes/No Yes/No Yes/No	
112. Red	In respect of original receipts for subsistence do you ask for them to be: a. Kept by the employee for audit purposes; or b. Sent to you for verification?	Yes/No Yes/No	
113. Amber	Please confirm that you do not offer: a. A "staying with friends or family" overnight allowance b. Hotel scale rates	Yes/No Yes/No	
OTHER EXPENSE CATEGORIES			
114. Black	Secondary accommodation: Detail the documentation you request from your employees to support a valid expense claim.		
115. Red	Please confirm that you do not permit employees to claim for capital expenditure e.g. laptops.	Yes/No	
116. Red	Please confirm that you only allow expense claims for subscriptions that appear on the HMRC approved list.	Yes/No	
117. Black	Describe how you validate claims for training and tuition fees.		

	AUDIT		
118. Red	Please confirm that a minimum of 5% of all expense claims are manually audited. Detail how you identify the expenses/employees to be audited.	Yes/No	
119. Red	Please attach a description of your manual audit process.	Yes/No	
120. Black	If an employee does not conform to the expenses policy, explain how this is dealt with. Please confirm an explanation is attached.	Yes/No	

F	VAT		
121.	Please confirm that all chargeable services to employees are subject to VAT e.g. advance fees or same day CHAPS payments	Yes/No	
122. Red	Please confirm you do not operate the VAT flat rate scheme.	Yes/No	
123. Red	Please confirm that you include standard rate VAT on all invoices issued to agencies or other intermediaries or end clients regardless of any other factors. If no, please provide full details.	Yes/No	

SECTION ENDS

Section 2.2 Umbrella Providers Onsite assessment

Unless otherwise stated, the sample size for these tests will be 0.25% of Umbrella contract worker base subject to a minimum of 5 workers. Where applicable a new sample selection may be required to meet the specific criteria of the test (or sub test) being undertaken.

For expenses reviews, a sample will be one expense claim per selected worker.

A	TAKE ON PROCEDURES
124.	<p>Review of initial call and introductory letter to the worker to ensure:</p> <ul style="list-style-type: none"> a. The information provided to the worker was specific to them, not “one size fits all”, especially in relation to expenses; b. The services were not sold on take home pay basis; c. Where expenses were included, the worker was advised of the conditions surrounding the eligibility of expenses claims and the need for receipts (where applicable); d. Where both limited company and umbrella services are provided the information given was not biased towards one service and the respective risks and rewards were explained; e. The worker was advised of payment frequency and terms, where applicable, from umbrella. <p>And ensure the worker was made aware:</p> <ul style="list-style-type: none"> f. That he/she would be an employee of the Umbrella; g. He/she would be required to enter into employment related agreements. h. He/she would have full statutory employment rights; i. He/she would need to complete identity and right to work checks prior to becoming eligible to become an employee; j. The umbrella company gross margin
125.	<p>Review initial estimate provided to ensure:</p> <ul style="list-style-type: none"> a. It was clearly marked as an estimate; b. It was calculated using the FCSA approved calculator; c. It was based on current tax rates and tables; d. All expenses included were a genuine estimate of those likely to be incurred by the worker as per the initial call with the worker; e. All assumptions were clearly stated as per FCSA approved calculator; f. The umbrella margin was clearly shown g. The financial benefits of umbrella over other types of working were not overstated.
126.	<p>Review identity and right to work checks to ensure they were completed correctly prior to the worker becoming an employee.</p>

127.	Ensure worker accepted or signed all employment paperwork including: a. Employment contract; b. Assignment schedule; c. Employee handbook; d. Working time directive; e. EAA regulatory status document; f. Data protection agreement; g. Expenses policy.
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B	OVER-ARCHING EMPLOYMENT CONTRACT
128.	Review the process for termination of a worker's employment.

C	ONGOING
129.	Confirm all payments are made to/from UK bank accounts
130.	Confirm no dividends or loans were paid to the worker
131.	Confirm that all chargeable services to employees were deducted from net pay e.g. advance fees or same day CHAPS payments.
132.	Confirm no payments except expenses and HMRC tax free salary sacrifice payments (e.g. childcare vouchers) were paid to the worker tax free.
133.	The worker was always paid at least minimum wage and (if applicable) holiday pay. Expenses were not offset against this amount.
134.	Confirm that minimum wage and holiday pay has been paid to workers where funds are not received from the agency.
135.	Confirm SSP, SMP and SPP were operated between assignments.
136.	Confirm workers are given the option of joining a pension scheme.
137.	Confirm any grievances and/or disciplinary procedures were treated professionally and in line with current guidelines
138.	Confirm the umbrella acted as employer/respondent in any Employment Tribunal claims. Ensure that Umbrella acted appropriately at all times during the claim process.

D	AWR
139.	Confirm AWR comparator data was requested for all assignments which lasted or were expected to last more than 12 weeks and at least 1 reminder was sent where data was not received.
140.	Confirm that where an assignment lasts for more than 12 months, up to date comparison data is requested at least every 12 months.
141.	Confirm that when calculating pay for comparison purposes, both employers NI and company margin were deducted from the assignment rate when calculating the pay for the employee.
142.	Confirm that when comparing the assignment rate to the comparator rate, the comparison was done on a 'like for like' holiday basis i.e. both rates either include holiday pay or exclude holiday pay.

143.	Confirm that employees are not “flipped” between pay models during the course of an assignment.
144.	Confirm that where the pay between assignments model is used, the contract of employment contains all the requirements set down in question 82.
145.	Where the pay between assignment model is used, confirm that the pay between assignments meets the requirements of 4 weeks at either 50% of highest pay in previous 12 weeks (or assignment if less than 12 weeks) or National Minimum wage, whichever is the greater.
146.	Confirm that pay between assignments is only paid to the employees during a downtime period.
147.	Confirm that the company has made appropriate efforts to secure further suitable work for the employee during any downtime period.

E	EXPENSES
148.	Review the Umbrella’s Expenses Validation Summary and test the processes in operation against this document. Particular attention should be paid to: <ul style="list-style-type: none"> a. The validation of expenses that do not require a receipt; b. Ensuring that expenses can only be claimed for periods covered by an assignment; c. Ensuring that expenses cannot be claimed for future periods (even if covered by an assignment); d. The validation of high value claims.
149.	Confirm that expenses claims were not processed and paid prior to the worker accepting/signing his/her employment contract.
150.	Confirm all expenses claimed were in line with expenses policy and dispensation (if applicable), where no dispensation is held, ensure all expenses are fully disclosed on form P11d.
151.	Confirm claims were not: <ul style="list-style-type: none"> a. Submitted/paid for non working days; and b. Subsistence was not paid without a valid travel claim.
152.	Confirm receipts provided: <ul style="list-style-type: none"> a. Were originals or scans not duplicates or photocopies; b. Credit card receipts were not accepted in lieu of VAT receipts.
153.	Ensure the worker confirmed that he/she did not: <ul style="list-style-type: none"> a. Expect this to be his/her last assignment with the umbrella; and b. Expect this to be his/her only assignment with the umbrella.
154.	Confirm procedures that are in place to authorise receipts and pick up falsified/duplicated claims.
155.	Confirm the procedures that are in place to ensure workers cannot continue to claim home to temporary place of work travel and subsistence after the “24 month” rule applies
156.	Confirm a minimum of 5% of workers were manually audited each year to ensure compliance with the expenses policy and appropriate action was taken where necessary.

F	VAT
157.	Ensure VAT was charged on all additional services provided to employees.
158.	Review the last 12 months of VAT returns to ensure Flat Rate VAT was not operated.

159.	Confirm the VAT boxes 1 and 6 are consistent with VAT being charged at standard rate on all UK invoices.
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SECTION ENDS

SECTION 3.1 – TO BE COMPLETED BY LIMITED COMPANY PROVIDERS ONLY

A	TAKE ON PROCEDURES	Confirmed	Appendix No. for supporting information
160. Red	Please confirm that, before you sell a limited company service to a customer, you consider the suitability of this way of working for the customer by gathering relevant information on his/her individual circumstances.	Yes/No	
161. Red	<p>Please confirm that in considering the customer's suitability to a particular way of working you consider and discuss with the customer the following relevant factors:</p> <ul style="list-style-type: none"> a. Whether the customer is new to freelancing or has been freelancing for some time; b. What freelancing future the customer anticipates; c. The impact of IR35 and the customer's likely employment status; d. The customer's attitude to the risks and responsibilities of owning and running their own business; e. The responsibilities of owning and being a director of a limited company; f. The other options available to the customer – PAYE working, umbrella company working, sole trader working; g. The financial implications of the different ways of working; h. The customers commercial situation (e.g. one client or many, level of income being generated, placements via recruitment agencies or direct, existing limited company owner) <p>If you do not consider the above factors, please explain what process you go through to consider the customer's suitability for a particular way of working.</p>	Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No	
162. Red	Please confirm your Company fees are fully disclosed to customers prior to commencement of services.	Yes/No	
163. Red	Please confirm you do not incentivise staff involved in the consultation process to advise one particular way of working more strongly than another.	Yes/No	

164. Red	<p>Please provide a copy of your engagement letter and confirm that it ascertains the following:</p> <ul style="list-style-type: none"> a. The customer’s responsibilities as director of a limited company; b. The main guidelines regarding eligibility to claim expenses; c. That IR35 applies to the customer; d. The take on process to establish the identity of the customer and their suitability to PSC working; e. That services are provided subject to standard terms and conditions/engagement letter that are consistent with ICAEW guidelines between client and adviser. 	<p>Yes/No Yes/No Yes/No Yes/No Yes/No</p>	
165. Red	<p>Please provide a copy of a financial illustration that you provide to potential customers and confirm it is attached.</p> <p>Please confirm that it adheres to the FCSA “financial illustration” standard for limited company services and that it:</p> <ul style="list-style-type: none"> a. Clearly states that it is only an estimate b. Includes expenses in the calculation that are representative of the usual level of expenses claimed and reflect the individual’s actual circumstances; c. Lists the assumptions used; d. Gives a clear explanation of the fee structure. 	<p>Yes/No Yes/No Yes/No Yes/No Yes/No</p>	
166. Red	<p>Do you offer a Flat Rate VAT service?</p> <p>If yes please confirm:</p> <ul style="list-style-type: none"> a. You do not market your services as “Fee free” b. Your fees are set at a market rate. c. Your services are clearly marketed as Limited Company services (PSC) not as a single person Umbrella company. d. Your Limited Company customer receives the full benefit of any profits generated by the Flat Rate Scheme e. Points a to d are clear in your marketing information and letter of engagement. 	<p>Yes/No Yes/No Yes/No Yes/No Yes/No</p>	

B		EXPENSES	
		Confirmed	Appendix No. for supporting information
167. Black	Please attach a copy of your expenses guidance document and confirm it is attached.	Yes/No	
168. Red	Please confirm that customers are advised that travel and/or subsistence expenses are not tax deductible where the customer expects to or reaches more than 24 months working on the same site.	Yes/No	
169. Black	Please attach a description of how expenses are checked when producing end of year accounts and tax computations.		
170. Red	Please confirm your expenses review procedure involves the receipt of and review of original customer expenses receipts. If your service involves the customer companies using round sum expenses or expenses dispensations, please provide details.	Yes/No	
171. Red	Please confirm that you will not allow the submission of tax returns for customers with non business expenses included as a deduction.	Yes/No	
172. Red	Please confirm that if a customer insists on you preparing statutory accounts on an inappropriate basis or the submission of tax returns with non business expenses included you would refuse to act for the customer.	Yes/No	

C		PROVISION OF INFORMATION	
	Provide the following information as at the end of the last tax year or last financial year:	Confirmed	Appendix No. for supporting information
173. Black	The number of your limited company customers.		
174. Black	The turnover levels of those limited companies for the last year (tax or financial) split as follows: a. £0 to £50,000; b. £50,001 to £100,000 c. £100,001 to £150,000 d. £150,000 and above		
175. Black	The amount of PAYE, NI and corporation tax paid by your limited company customers (in the last tax or financial year).		

D	IR35		
	Please confirm that:	Confirmed	Appendix No. for supporting information
176. Red	You offer a robust employment status review process for all limited company customers. Please describe the procedure you use to provide this.	Yes/No	
177. Red	You review the contract under which the customer works to ascertain whether the assignment is within or outside IR35.	Yes/No	
178. Red	You consider the working practices of the customer to ascertain whether the assignment is within or outside IR35.	Yes/No	
179. Red	In your review of the working practices of the customer, you specifically gather and consider evidence in relation to the following factors: a. Length of assignment/contract; b. Type of services being provided, particularly the levels of skill and knowledge, the level of fees charged; c. Any previous employment with the client; d. The level of financial risk involved in the provision of the services; e. The extent to which the customer is part and parcel of the client organisation; f. The level of supervision and control exercised over the customer; g. The mutuality of obligations, if any, between the customer and the client; h. The customer's right of substitution on the assignment; Please confirm you document the evidence gathered and discussions with the customer.	Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No Yes/No	
180. Red	You check consistency between the contract for services under which the customer provides their services and the working practices of the customer.	Yes/No	
181. Red	You review the customer's IR35 related circumstances on an assignment by assignment basis. Please provide details of how you do this together with appropriate documentation.	Yes/No	

182. Red	You provide an employment status review at least once each 12 month period for all customers whose assignment has not ended. Please provide details of how you do this together with appropriate documentation.	Yes/No	
183. Black	What percentage of customers go through the comprehensive IR35 review process outlined above?		
184. Red	For those customers who do not choose to go through the comprehensive IR35 review process, you obtain a direct and specific instruction from them prior to the preparation of their statutory accounts and other annual returns on the employment status basis upon which the returns should be prepared.	Yes/No	
185. Red	Please confirm that, where you have information that confirms a customer is captured by IR35 for a particular assignment, if a customer insists you prepare documentation on the basis that he/she is not captured by IR35 for that assignment, you would resign or refuse to act as advisor to that customer.	Yes/No	
186. Black	Please confirm whether you use an appropriately trained resource to provide your employment status review service and whether this resource is in-house or provided by external suppliers (lawyers, accountants): a. The resource used is in house only; or b. The resource used is provided by external suppliers (lawyers, accountants); or c. The resource used is a mixture of in-house and externally supplied (lawyers, accountants).	Yes/No Yes/No Yes/No	

E	MSC BEST PRACTICE		
	MSC BEST PRACTICE – LEVEL OF INVOLVEMENT IN CUSTOMER LIMITED COMPANIES		
	Please confirm the following. Where not confirmed, please supply further information.	Confirmed	Appendix No. for supporting information
187. Red	The fees paid by the customer to you are not directly linked to the level of income generated by the company. Please provide evidence of your fee structure.	Yes/No	
188. Red	The fees paid by the customer are linked to you providing your services to the customer and not to the customer providing his/her services to third parties.	Yes/No	

189. Red	Ongoing or recurring referral fees are not paid to agencies or other third parties on the basis of the periods during which the customer provides his/her services.	Yes/No	
190. Red	<p>You are not earning any income (other than fees for services provided) directly from the cash flow of the customer's limited company. Examples of this would be:</p> <ul style="list-style-type: none"> • Retention of VAT refunds in lieu of fees (such as flat rate scheme income); • Retention of HMRC electronic filing incentives in lieu of fees; • Receiving interest in relation to cash balances of customer limited companies. <p>If you do earn interest from customer cash balances, please confirm:</p> <p>a. The receipt of interest is disclosed to your customer;</p> <p>b. The banking arrangements are commercially and widely available;</p> <p>c. The customer has a free choice of banking arrangements.</p>	<p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p>	
	DO YOU INFLUENCE OR CONTROL THE PROVISION OF THE SERVICES BY THE CUSTOMER?		
	Please confirm the following. Where not confirmed, please supply further information.		
191. Red	You do not negotiate the limited company's contract for services with its end client/customer without specific instruction from the customer.	Yes/No	
192. Red	<p>You do not raise invoices without express instruction from the limited company customer.</p> <p>Please attach a brief description of your invoicing process to back up the assertion above.</p>	Yes/No	
	DO YOU INFLUENCE OR CONTROL THE WAY IN WHICH PAYMENTS TO THE CUSTOMER ARE MADE?		
193. Red	You are not an authorised signatory on the company bank account.	Yes/No	
194. Red	You do not (or anyone acting as your agent) receive funds on behalf of the limited company or the individual and then pay these on to the limited company or the individual.	Yes/No	
195. Red	You are not authorised to undertake any bank transactions on behalf of the limited company (excluding receipt of own fees).	Yes/No	
196. Red	You do not determine the level, frequency or type of payments that are made to the individual from their limited company.	Yes/No	
	DO YOU INFLUENCE OR CONTROL THE COMPANY'S FINANCES OR ANY OF ITS ACTIVITIES?		

	Please confirm the following. Where not confirmed, please supply further information.		
197. Red	You do not make any payments on behalf of the limited company (e.g. National Insurance Contributions, Income Tax, Corporation Tax payments, VAT payments).	Yes/No	
198. Red	You do not hold client's funds on behalf of the limited company.	Yes/No	
199. Red	You do not determine the remuneration structure of the limited company including the setting of dividend levels for the company.	Yes/No	
200. Red	You do not have any ownership of the limited company, either wholly or partly, including any options to acquire such ownership stakes.	Yes/No	
201. Red	You are not a director or company secretary of your customer's limited company.	Yes/No	
202. Red	No one other than the registered shareholder controls your customer's limited company e.g. via trustees, power of attorney etc.	Yes/No	
203. Red	You do not decide or approve what business expenses may be reimbursed from the limited company.	Yes/No	
204. Red	You do not register the limited company for PAYE, VAT or Corporation Tax without specific instruction from the limited company.	Yes/No	
205. Red	You do not submit PAYE, VAT and Corporation Tax returns or annual accounts for the limited company without these being reviewed and authorised/signed by the customer.	Yes/No	
206. Red	You do not automatically register the limited company for the flat rate VAT scheme.	Yes/No	
	DO YOU GIVE OR PROMOTE UNDERTAKINGS TO MAKE GOOD ANY TAX LOSS?		
	Please confirm the following. Where not confirmed, please supply further information.		
207. Red	You do not offer to your customers, directly or indirectly (including by way of referrals to a third party) either tax loss insurance or any form of guarantee in respect of future tax liabilities.	Yes/No	

MSC BEST PRACTICE – STANDARD PACKAGE OR PERSONALISED SERVICES			
	Please confirm the following. Where not confirmed, please supply further information.	Confirmed	Appendix No. for supporting information
208. Red	<p>Please confirm that you do not insist on the limited company having any of the following as part of the service:</p> <ul style="list-style-type: none"> a. An off-the-shelf company provided by you; b. Company formation services provided by you; c. A registered office service provided by you; d. A company bank account provided by you; e. A particular type of company bank account or a bank account from a particular bank; f. A company secretarial service provided by you; g. An invoicing service provided by you; h. A credit control service provided by you; i. Insurance as part of a standard package. 	<p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p>	
209. Amber	Please confirm you do not only offer a standard limited company accountancy service package.	Yes/No	

MSC BEST PRACTICE – RANGE OF SERVICES			
	Please confirm the following. Where not confirmed, please supply further information.	Confirmed	Appendix No. for supporting information
210. Green	<p>Confirm if you offer any of the following services (on specific client instructions) that are not part of a standard package:</p> <ul style="list-style-type: none"> a. Invoicing; b. Credit Control; c. General accountancy services; d. General taxation advice; e. IR35 and employment status advice; f. Personal tax return service; g. Insurance services; h. Financial services. 	<p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p>	

211. Amber and Green	Please confirm whether: a. The customer can bring along their pre-existing limited company; b. The customer does not have to use any particular bank to receive your services; c. You offer an IR35 review process for individual assignments; d. Bespoke personal and corporate tax advice is available to customers, for example: i. Advice around the suitability of husband and wife shareholding arrangements; ii. A personal tax return service	Yes/No Yes/No Yes/No Yes/No	
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F	AWR		
	Please confirm the following. Where not confirmed, please supply further information.	Confirmed	Appendix No. for supporting information
212. Green	Please confirm that, for customers working through their own limited company, you carry out and document a check to confirm whether the worker is excluded from the AWR legislation (i.e. the worker is not operating under the supervision and direction of the hirer).	Yes/No	
213. Green	Please confirm whether, for customers working through their own limited company, you ask the worker and the hirer to confirm in writing that the worker is not under the direction and supervision of the hirer (i.e. is excluded from AWR scope).	Yes/No	

G	HMRC ENQUIRIES		
	Please confirm the following. Where not confirmed, please supply further information.	Confirmed	Appendix No. for supporting information
214. Green	Please confirm you have systems in place to monitor and address the activities involved in any client HMRC enquiries or compliance contacts. Explain what these systems involve, how problem areas are identified and then addressed.	Yes/No	
215. Green	Explain how you ensure appropriate professional standards are maintained when clients are not prepared to deal appropriately with compliance issues.		
216. Green	Please confirm any learning points you have identified from these HMRC enquiries or compliance contact activities.		

SECTION ENDS

Section 3.2 Limited Company Providers onsite assessment

Sample size for these tests will be 0.25% of Limited Company customer base subject to a minimum of 5 companies. Where applicable a new sample selection may be required to meet the specific criteria of the test (or sub test) being undertaken.

For expenses reviews, a sample will be one expense claim per selected customer.

A	TAKE ON PROCEDURES
217.	<p>Review of initial call with worker to confirm it established:</p> <ul style="list-style-type: none"> a. Whether the customer was new to freelancing; b. What freelancing future the customer anticipated; c. The impact of IR35 on the customer's likely employment status; d. The customer's attitude to the risks and responsibilities of owning and running their own business; e. The responsibilities of owning and being a director of a limited company; f. The other options available to the customer (e.g. Agency PAYE working, umbrella working, sole trader working); g. The financial implications of the different ways of working; h. The customer's commercial situation (e.g. one client or many, level of income generated, use of recruitment agencies, existing limited company owner), i. The fees charged were fully disclosed.
218.	<p>Review initial estimate provided to ensure:</p> <ul style="list-style-type: none"> a. It was clearly marked as an estimate; b. It was calculated using the FCSA approved calculator; c. All expenses included were a genuine estimate of those likely to be incurred by the customer as per initial communications with the customer; d. All assumptions were clearly stated as per FCSA approved calculator; e. The fee(s) charged by the Limited Company Provider was clearly explained.

B	EXPENSES
219.	<p>Reviewing expense claims made by the customer:</p> <ul style="list-style-type: none"> a. Trace the expense back to the source documentation; b. Ensure it is consistent with the guidance issued to the client; c. Ensure it was supported by original documentation.

C	PROVISION OF INFORMATION
	Paper test only

D	IR35
220.	<p>For the sample number of customers, review all the customer's employment status assessment forms including evidence produced/obtained during the process and assess the appropriateness of the advice provided to the customer.</p> <p>Particular consideration should be given to whether adequate information and evidence was provided in relation to:</p> <ol style="list-style-type: none"> a. Length of assignment b. Type of services being provided, particularly the levels of skill and knowledge, the level of fees charged c. Any previous employment with their client d. The level of financial risk involved e. The extent to which the customer is part and parcel of their client's organisation f. The level of supervision and control exercised over the customer by their client g. The mutuality of obligations, if any, between the customer and their client h. The client's right of substitution i. The consistency between the customer's contract for services and the actual working practices; j. Confirm that a review was completed or offered every 12 months or with each new assignment, whichever was the sooner and where the review was declined this response was requested in writing.
221.	<p>For the sample number of customers where their review has highlighted that they are captured by IR35 for a particular assignment, review the communication between the customer and the provider to ensure the provider acted in line with the FCSA code in relation to these customers.</p>
222.	<p>For the sample number of customers who have not completed the employment status assessment process, confirm that direct and specific instructions were received from them prior to the preparation of their statutory accounts and other annual returns regarding the employment status basis upon which the returns were to be produced.</p>

E	MSC BEST PRACTICE
223.	<p>Review the customer's fee payment to the Limited Company Provider to ensure they are based upon the receipt of services from the provider and not any other basis e.g. linked to income earned by the Limited Company.</p>
224.	<p>Confirm that any online filing incentives or similar have been received directly by the customer.</p>
225.	<p>If the Limited Company Provider raises invoices in behalf of the customer, confirm express instructions were received prior to these being raised.</p>

226.	<p>Confirm that Limited Company Provider does not:</p> <ul style="list-style-type: none"> a. Have access to the customer's bank account other than agent copy information; b. Is not a signatory to the customers account; c. Receive funds on behalf of the customer which are subsequently paid into the customer's own bank account.
227.	<p>Confirm that the customer's remuneration structure was determined by the customer not by the Limited Company Provider.</p>
228.	<p>Review the customer's last Companies House Annual Return to ensure the Limited Company Provider:</p> <ul style="list-style-type: none"> a. Is not an officer of the company; b. Does not hold shares in the company.
229.	<p>If the customer is registered for the VAT flat rate scheme, confirm that this was at the express instruction of the customer.</p>

F	AWR
230.	<p>For the sample of customers:</p> <ul style="list-style-type: none"> a. Ensure that the checks to confirm the customer is excluded from the AWR legislation were completed and documented and; b. The documentation includes a request for written confirmation from both the customer and the hirer that the worker is not under the direction and supervision of the hirer.

GENERAL	
231.	<p>Obtain a correspondence/communications "file" for the sample number of customers (invoices, invoice statements, PAYE returns and communications, VAT returns and communications etc) and review this documentation to confirm the documentation is consistent with the answers given to the code questionnaire</p>

DOCUMENT ENDS