

## **Key changes within the revised Consultant, Interim and Agency Worker Policy**

Central to revision of the policy has been that officers have clear steps to follow when engaging an agency worker, interim or consultant in order to ensure compliance at all times. The revised policy makes clear the process that officers should follow to ensure all engagements are compliant, in accordance with procurement regulations and Contract Rules and that due consideration is given to IR35 status and HMRC regulations.

The key changes are:

1. Clear definitions of an agency worker/interim and consultant are provided within section 2 of the revised policy and the procurement implications of engaging each are summarised underneath each definition. It was paramount that all officers engaging a non-payrolled worker understood what category the worker fell into and the procurement implications of engaging each.
2. The process that must be followed when engaging all non-payrolled workers is clearly summarised within section 3 and a detailed step by step flowchart has been included at Appendix A - Consultants and Appendix B - Agency Workers/Interims. These flowcharts provide a user friendly guide to assist officers through each stage of the engagement process to ensure all procurement, governance and HMRC regulations are complied with.
3. In order to ensure compliance with changes to tax legislation (IR35), section 4 outlines the process to be adopted in respect of IR35 status when engaging a non-payrolled worker. Officers are signposted should they require further assistance and links are provided for this purpose also. Senior managers will be expected to confirm that they have complied with IR35 requirements in respect of engaging consultants and office holders, as part of the annual statement of accounts assurance process.
4. Officers who choose not to follow the policy and/or processes will face disciplinary action. The revised policy clearly outlines the procurement, governance and HMRC implications of engaging a non-payrolled worker. This will be communicated on Insite, a dedicated web area outlining the requirements is being created and signposts provided to all relevant support contacts and forms.
5. The engagement of all non-payrolled workers must be recorded with the council's Recruitment and Retention Manager. This allows for greater transparency, ensuring a current and accurate record of all engagements is kept centrally.
6. Section 7 provides further governance on the use of consultants including that audit committee will receive regular reports on consultant usage.

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