

# HR Management Controls of Duty of Care

Duty of Care – Part VI

John Kyriazoglou



JOHN KYRIAZOGLU

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# **HR MANAGEMENT CONTROLS OF DUTY OF CARE**

DUTY OF CARE – PART VI

HR Management Controls of Duty of Care: Duty of Care – Part VI

1<sup>st</sup> edition

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# SUMMARY

**Summary:** This is the sixth part of the ‘Duty of Care’ book.

It contains examples of human resource management controls that support, complement and enhance the contents of Parts 1, 2, 3, 4 and 5 of this book.

These may be used to support better the implementation of management’s duty of care tasks.

## **Contents of Part 6**

- Chapter 1: Duty of Care Job Responsibilities
- Chapter 2: Employee Handbook
- Chapter 3: Duty of Care Performance Measures and Compliance Indicators

The contents of the other parts of this book are:

### **Part 1: Governance Aspects of Duty of Care**

The first part contains a prologue and the first three steps of the implementation approach of seven-steps.

### **Part 2: Operations Aspects of Duty of Care**

The second part contains the last four steps of the seven-step implementation approach.

### **Part 3: Principles and Methods of Duty of Care**

The third part describes the principles, controls and methods used to support the implementation of management’s duty of care tasks.

### **Part 4: Plans of Duty of Care**

The fourth part presents several plans that may be used to support better the implementation of management’s duty of care tasks.

### **Part 5: Policies of Duty of Care**

The fifth part several policies that may be used to support better the implementation of management’s duty of care tasks.

# 1 DUTY OF CARE JOB RESPONSIBILITIES

**Summary:** This chapter contains the charter descriptions of five senior management committees related to ‘duty of care’ (DOC) needs, requirements and demands for a company or business organization, such as: Board of Directors, Audit Committee, Personnel Benefits Committee, Compliance Committee and Business Continuity Issues Committee, etc.

For more details on how these may be used to improve the implementation of hard controls, see chapters 1 to 7 of Parts 1 and 2 of this book.

**1. Board of Directors:** The role and the responsibilities of the board of directors, in general terms, are to:

- 1.1. Internal controls: Establish the internal control framework, system, environment and process and ensure that this control system operates effectively and efficiently. Also to ensure that an effective internal controls system is established, reviewed and improved accordingly.
- 1.2. Adequacy of board: Ensure that an effective Board of Directors is in place and that the Board possesses within its membership the appropriate skills, know-how and dexterities to enable it to fulfill its duties and responsibilities.
- 1.3. Appointments: Elect the Chief Executive Officer and replace if necessary, and elect all other executive officers on the recommendation of the Chief Executive Officer.
- 1.4. Reviews: Review annually review and evaluate, on a continuous basis, the Corporate Strategic Plans (overall, business unit, functional, etc.), the organization’s community involvement and corporate social responsibility activities, and the Annual Capital and Operating Budgets.
- 1.5. Decision-making: Under established policies and procedures, approve critical decisions not delegated to management, such as: major acquisitions, divestitures, capital investments, IT systems, loans, and strategic plans.



- 1.6. Committees: Through its committee system provide supervision regarding certain activities of the Company, such as: benefits, audit, compliance, compensation, finance, community relations, personnel management, security, etc. Also they establish additional committees from time to time as may be necessary to fulfill the needs, duties and responsibilities of the Board. Monitor and perform an evaluation at least annually to determine whether the Board and its Committees are functioning effectively.
- 1.7. Fraud control: Select members to constitute an Audit Committee. Manage conflicts of interest. Serve as external liaison with external auditors. Direct the internal audit process. Serve as a direct internal control entity in relation to the fraud actions of senior management. Act as a spokesperson for the organization in relation to fraud committed by senior management. Select members to constitute an Audit Committee.

**2. Audit Committee:** The role and the responsibilities of the audit committee, in general terms, are to:

- 2.1. Internal controls: Discuss with management, internal and external auditors and major stakeholders the quality and adequacy of the organization's internal controls system and risk management process, and their effectiveness and outcomes, and meet regularly and privately with the Director of Internal Audit.
- 2.2. Financial statements: Review and discuss with management and the external auditors and approve the audited financial statements of the organization and make a recommendation regarding inclusion of those financial statements in any public filing. Also review with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet issues in the organization's financial statements.
- 2.3. Information disclosure: Review and discuss with management the types of information to be disclosed and the types of presentations to be made with respect to the Company's earning press release and financial information and earnings guidance provided to analysts and rating agencies.
- 2.4. Audit activities: Confirm the scope of audits to be performed by the external and internal auditors, monitor progress and review results and review fees and expenses. Review significant findings or unsatisfactory internal audit reports, or audit problems or difficulties encountered by the external independent auditor. Monitor management's response to all audit findings.
- 2.5. Complaints: Manage complaints concerning accounting, internal accounting controls or auditing matters.

- 2.6. Reporting: Receive regular reports from the Chief Executive Officer, Chief Financial Officer and the Company's other Control Committees regarding deficiencies in the design or operation of internal controls and any fraud that involves management or other employees with a significant role in internal controls.
- 2.7. Fraud control: Support management in resolving conflicts of interest. Monitor the adequacy of the organization's internal controls and ensure that all fraud cases are acted upon.

**3. Personnel Benefits Committee:** The role and the responsibilities of the personnel benefits, in general terms, are to:

- 3.1. Administration: Approve and oversee administration of the Company's Executive Compensation Program.
- 3.2. Approval: Review and approve specific compensation matters for the Chief Executive Officer, Chief Operating Officer (if applicable), Chief Financial Officer, General Counsel, Senior Human Resources Officer, Treasurer, Director, Corporate Relations and Management, and Company Presidents.
- 3.3. Board approval: Review, as appropriate, any changes to compensation matters for the officers listed above with the Board.
- 3.4. CEO performance: Set annual performance objectives with respect to the Chief Executive Officer.
- 3.5. Establishment of benefits programs: Oversee the establishment and administration of the Company's benefit programs and severance policies, including review and approval of benefit plans, employment agreements, and other provisions.
- 3.6. Review: Review, report and approve the compensation and other benefits of all other employees of the Company. Provide a thorough annual review of such matters with the full Board.

**4. Compliance Committee:** The role of the compliance committee is to assist the compliance officer in carrying out his or her duties and to assist with development, implementation, and oversight of the compliance program of the organization. In addition to other responsibilities requested or assigned by the compliance officer, the compliance committee shall:

- 4.1. Assist the compliance officer in analyzing risk areas that should be addressed in the organization's compliance program, including legal risks, operational risks, IT risks, quality risks, etc.
- 4.2. Assist in reviewing and evaluating the organization's policies and procedures, including the company's compliance manual and program.



- 4.3. Work with the compliance officer and staff to develop standards of conduct.
- 4.4. Assist the compliance officer in monitoring internal controls for carrying out the policies and procedures of the organization.
- 4.5. Assist the compliance officer in educating the employees of the organization in compliance-related issues.

**5. Business Continuity Issues Committee:** The primary purpose of the Business Continuity Issues Committee is to provide guidelines, review, and approve the critical business continuity issues (systems, budgets, plans, etc.) of your company. An example of a Business Continuity Issues Committee charter is described next.

#### **Business Continuity Issues Committee Charter – Example**

**Main Responsibilities:** General guidelines, duties and areas of responsibility of the Business Continuity Issues Committee are listed below. The Committee shall:

- 5.1. Review all the critical business functions, identify the critical ones, and submit recommendations to the Board so that they will be included in the business continuity planning process and plan of the organization.
- 5.2. Oversee the business continuity management process.
- 5.3. Provide business expertise to all levels of management of the organization on continuity issues.
- 5.4. Ensure that accountability of the organization is improved in terms of continuity issues.

**Membership and Organization:** Depending on the organization size, structure and culture, the Business Continuity Issues Committee shall consist of the Chief Financial Officer, and one member from each major department of the organization.

**6. Managers:** Managers, regardless of their level in the hierarchy of the organization, are directly responsible for all activities of an organization, including directing, designing, developing, implementing, supervising, monitoring and controlling the proper functioning of, maintaining, documenting and improving the internal control system. Their specific role and responsibilities vary depending on their function in the organization and the given organization's characteristics, country, culture, industry-type, and other socio-economic factors and conditions.

The typical job description of a Business Manager, in general terms, is described next:

1. Manage the operational and business activities of the department or business entity, to include: staffing levels, budgets, strategic, financial and operational goals, etc.
2. Plan and develop systems and procedures to improve the operating quality and efficiency of the department or business function.
3. Analyze and document business processes and problems and develop solutions to enhance efficiencies and resolve problems.
4. Coordinate and implement solutions from process analysis and general department projects.
5. Direct and support staff in the provision of solutions to customer problems, and in development, analysis, and preparation of reports in accordance with company policies and procedures.
6. Conduct interviews, hire new staff, provide employee orientation, coach and provide career development advice to staff.
7. Establish employee goals and conduct employee performance reviews.
8. Manage staff and issues, to include: work assignments/rotations, employee training, employee vacations, employee breaks, overtime assignment, back-up for absent employees, shift rotations, etc.
9. Assist and support staff to resolve complex or out of policy operational problems.
10. Coordinate with Human Resources for appropriate staffing levels.
11. Responsible to meet department productivity and quality goals, including establishing an anti-fraud culture in the department and transparency and accountability.
12. Respond to and support the board of directors in the development of policies dealing with internal control and fraud.

**7. Operating Staff:** All staff members should be responsible for reporting problems of operations, monitoring and improving their performance, and monitoring non-compliance with the corporate policies and various professional codes, or violations of policies, standards, practices and procedures. Their particular responsibilities should be documented in their individual personnel files.

**8. Internal Auditors:** Internal auditors examine and evaluate internal controls, certify the financial statements of the organization also drawing attention to any instances of irregularity, impropriety or poor financial control. They evaluate the organization's internal controls and how they contribute towards its risk management. They issue a report for each audit and provide an annual opinion on the overall system of control to the Audit Committee. They provide assurance to the Audit Committee in preparing corporate governance statements and also review and report on the corporate governance process.

**9. External Auditors:** An external auditor is an audit professional who performs audits in accordance with specific national laws or professional guidelines and rules on the financial statements of an organization (private, public, etc.), and who is independent of the corporate entity being audited. External auditors also provide advice and recommendations on the internal controls of the entity audited.

**10. Corporate Compliance Officer:** The role and the responsibilities of the corporate compliance officer, in general terms, are to:

- 10.1. **Compliance Program:** Develop, initiate, maintain, and revise policies and procedures for the general operation of the Compliance Program and its related activities to prevent illegal, unethical, or improper conduct. Also run and manage the day-to-day operation of the Program.
- 10.2. **Standards:** Develop and periodically review and update Standards of Conduct to ensure continuing currency and relevance in providing guidance to management and employees.
- 10.3. **Collaboration:** Collaborate with Corporate Compliance Committee and other departments of the organization (e.g., Risk Management, Internal Audit, Employee Services, etc.) to direct compliance issues to appropriate existing channels for investigation and resolution. Consults with the Corporate attorney as needed to resolve difficult legal compliance issues.
- 10.4. **Investigation:** Respond to alleged violations of rules, regulations, policies, procedures, and Standards of Conduct by evaluating or recommending the initiation of investigative procedures. Develop and oversee a system for uniform handling of such violations.
- 10.5. **Monitoring:** Monitor, and as necessary, coordinate compliance activities of other departments to remain abreast of the status of all compliance activities and to identify trends. Also to identify potential areas of compliance vulnerability and risk.
- 10.6. **Reporting:** Ensures proper reporting of violations or potential violations to duly authorized enforcement agencies as appropriate and/or required.

**11. Data Protection or Privacy Officer:** The role and the responsibilities of the data protection or privacy officer, in general terms, are to:

- 11.1. Develop, initiate, maintain, and revise policies and procedures for the general operation of the Data Protection and Privacy Program and its related activities, including educating, training and coaching all participants of the organization to prevent illegal, unethical, or improper data privacy breaches. Also run and manage the day-to-day operation of the Program.
- 11.2. Develop and periodically review and update Standards of Conduct to ensure continuing currency and relevance in providing guidance to management and employees on Data Privacy issues, according to the current national and local data privacy laws and practices.
- 11.3. Collaborate with Corporate Compliance Committee and other departments of the organization (e.g., Risk Management, Internal Audit, Employee Services, etc.) to direct data privacy issues to appropriate existing channels for investigation and resolution. Consults with the Corporate attorney as needed to resolve difficult legal data privacy issues.
- 11.4. Respond to alleged violations of rules, regulations, policies, procedures, and Standards of Data Privacy by evaluating or recommending the initiation of investigative procedures. Develop and oversee a system for uniform handling of such violations.
- 11.5. Monitor, and as necessary, coordinate compliance activities of other departments to remain abreast of the status of all data privacy compliance activities and to identify trends. Also to identify potential areas of data privacy vulnerability and risk.
- 11.6. Ensures proper reporting of violations or potential violations to duly authorized enforcement agencies as appropriate and/or required.

*For more details on establishing a data protection and privacy program and related controls, see my books:*

**1. ‘Data Protection and Privacy – 5 volumes’**, bookboon.com. 2016.

<http://bookboon.com/en/data-protection-and-privacy-management-system-ebook>

<http://bookboon.com/en/dpp-strategies-policies-and-plans-ebook>

<http://bookboon.com/en/data-protection-impact-assessment-ebook>

<http://bookboon.com/en/data-protection-specialized-controls-ebook>

<http://bookboon.com/en/security-and-data-privacy-audit-questionnaires-ebook>

## 2. Data Protection Impact Assessment (EU GDPR Requirement)

<https://flevy.com/browse/business-document/data-protection-impact-assessment-eu-gdpr-requirement-2543>

## 3. EU GDPR Quick Readiness Action Plan

<http://flevy.com/browse/business-document/eu-gdpr-quick-readiness-action-plan-2896>

**12. Chief Risk Officer:** The role and the responsibilities of the corporate chief risk officer (**RISK Control 3**), in general terms, are to:

- 12.1. Develop, initiate, maintain, and revise policies and procedures for the general operation of the risk assessment function. Also run and manage the day-to-day operation of the risk function by maintaining the Risk Register and the company's risk plan which may also include a description of contributing factors and avoidance approaches for each risk, as well as general guidance on how to react swiftly to risk events to help control damage.
- 12.2. Develop, implement and periodically review and update the organization's risk management policies and procedures to ensure continuing currency and relevance in providing risk guidance to management and employees.
- 12.3. Identify and monitor risks that could be applicable to the organization and develop a set of key risk indicators to be monitored. These could be achieved by the continuous study, review and research of various sources, such as: (a) Government and industry rules, and regulations, (b) company policies, procedures, manuals, strategies, objectives, internal and external audit reports, previous losses, previous crises, security issues and other incidents, major customer financial payments, sales and production data, etc., and (c) industry events, incidents, prices of raw materials, strategic resource availability, etc.
- 12.4. Ensure proper reporting of all actions to prevent or avoid actual or potential risks to higher levels of management, including the board and to duly authorized enforcement agencies as appropriate and/or required.
- 12.5. Collaborate with Corporate Compliance Committee and other departments of the organization (e.g., Legal function, Internal Audit, Employee Services, etc.) to assess and resolve risk issues as needed.

## 2 EMPLOYEE HANDBOOK

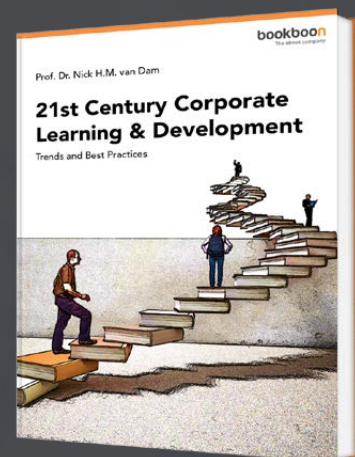
**Summary:** This chapter describes An Employee Handbook that contains information about the policies and procedures of the company you work for or manage and which may be used to implement and improve your 'Duty of Care' responsibilities as a manager or board member of your company or organization towards your employees.

For more details on how this may be used to improve the implementation of hard controls related to human aspects, see chapter 6 of Part 1 of this book.

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## 1. Introduction

When it comes to describing the aspects and function of an employee handbook four questions need answering:

1. What is it?
2. Why is it needed?
3. Who develops and implements it?
4. Which are its usual contents?

I will attempt to deal with each of these next.

### *Question 1: What is it?*

**An Employee Handbook**, sometimes also known as a personnel administration manual, employee manual or staff handbook, etc., is a book given to corporate employees by an employer. Usually, the employee handbook contains information about the policies and procedures of the company you work for or manage.

It is good business and practice to have one.

### *Question 2: Why is it needed?*

**An Employee Handbook** is usually required by law.

In the U.S., federal and state laws and the growing number of cases of employee related litigation against management strongly suggests that a written statement of company policy is a business necessity for firms of any size.

For example, the United States Equal Employment Opportunity Commission<sup>1</sup> (EEOC, <https://www.eeoc.gov/>) reported that in 2005, companies paid out more than \$378 million dollars in discrimination non-litigated settlements. In 2007, the EEOC received a total of 82,792 discrimination charges filed against private businesses.

In 2016, **EEOC secured more than \$482 million for victims of discrimination** in private, state and local government, and federal workplaces. This included:

- \$347.9 million for victims of employment discrimination in private sector and state and local government workplaces through mediation, conciliation, and settlements;
- \$52.2 million for workers harmed by discriminatory practices obtained through litigation; and
- \$82 million for federal employees and applicants.

In the United Kingdom, the employee handbook may also form part of an employee's terms and conditions of employment. If five or more people are employed, it is a requirement of the Health and Safety at Work Act to have a written statement of the company's health and safety policy.

***Question 3: Who develops and implements it?***

Developing and implementing the employee handbook should be done by the personnel administration or human resource management director, and ratified by the board of the company.

The employee handbook requires various forms in order to support the execution of the policies and procedures included in it, and for recording the various activities, events, authorizations, approvals, etc. These should be designed by the central administration function of your company.

***Question 4: Which are its contents?***

**2. Employee Handbook: Example**

The usual contents of this handbook<sup>2</sup> are:

- Main Purpose
- Changes in this Handbook
- Definitions
- Accuracy of Employment Information
- Employment Relationship with 'The Company'
- Employment Policies
- Confidentiality Issues
- New Employee Orientation
- Office Schedule
- Personnel Files
- Emergency Office Closing
- Employee Performance Review
- Outside Employment
- Corrective Action
- Termination of Employment
- Health Issues
- Safety Issues

- Building Security
- Authority to Commit the Company
- Expense Reimbursement
- Parking
- Visitors
- Standards of Conduct
- Fringe Benefits and Salary Policies
- Jury Service and Other Types of Leave
- Employee Communications
- Procedure for Handling Complaints
- Computer Software Ownership.

## **1. Main Purpose**

- 1.1. The main purpose of this Handbook is to acquaint you with ‘XXX Inc.’, (fictitious name of a private or public organization, or company, termed as ‘The Company’, in the rest of this document) and provide you with general information about working conditions, benefits, and policies affecting your employment, and to provide you with a work environment that is positive and constructive to both personal and professional growth.
- 1.2. The information contained in this Handbook applies to all employees of ‘The Company’.
- 1.3. Following the policies described in this Handbook are considered as the necessary condition of continued employment for ‘The Company’.

## **2. Changes in this Handbook**

- 2.1. This Handbook supersedes all previous Employee Handbooks, documents and memos that may have been issued from time to time on subjects covered in this Handbook.
- 2.2. ‘The Company’ reserves the right to add, modify, delete, change, improve, interpret, suspend, cancel, or dispute with or without notice all or any part of these policies, procedures, and benefits at any time.
- 2.3. The management of ‘The Company’ will notify all employees of these changes, additions, modifications, etc., of this handbook. Changes, modifications, etc., will be effective on the dates determined by ‘The Company’, and after those dates all superseded policies will be null and void.
- 2.4. No individual Company officer, supervisor or manager has the authority to change policies of ‘The Company’ at any time, unless explicitly authorized by the Board to do so.

### 3. Definitions

- 3.1. An 'employee' is defined as person who regularly works for 'The Company' on a wage, salary, assignment or project basis.
- 3.2. 'Employees' may include regular full-time, regular part-time, temporary persons and others (e.g., external consultants) employed with 'The Company' who are subject to the control, management, supervision, coordination and direction of 'The Company' in the execution and performance of their approved and agreed activities, assignments, projects, tasks, roles and duties.
- 3.3. Regular full time employees are employees who have completed the xxx days (number of days or months to be determined) probationary period and who are regularly scheduled to work xxx hours (number of hours to be determined) or more hours per week. Generally, they are eligible for the Company's Fringe Benefits Package, subject to the terms, conditions, and limitations of each benefit program.
- 3.4. Regular part-time employees are employees who have completed the approved probationary period and who are regularly scheduled to work less than a full week (hours to be determined).
- 3.5. Temporary employees (Full time or part-time) are those employees whose performance is being evaluated to determine whether further employment in a specific position or with 'The Company' is appropriate or individuals who are hired as interim replacements to assist in the completion of a specific project or for vacation relief.
- 3.6. Employment beyond any initially stated period does not in any way imply a change in employment status.
- 3.7. Temporary employees retain that status until they are notified of a change.
- 3.8. All employees of 'The Company' are eligible for some benefits sponsored by 'The Company', subject to the terms, conditions, and limitations of each Fringe Benefits Program.

### 4. Accuracy of Employment Information

- 4.1. 'The Company' relies upon the accuracy of information provided by the employees and contained in the employment application, c.v., education certificates, and other relevant correspondence, and the accuracy of other data presented throughout the interviewing, selection and hiring process and subsequent employment.
- 4.2. Any misrepresentations, errors, falsifications, or material omissions in any of this information or data may result in exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

## **5. Employment Relationship with ‘The Company’**

- 5.1. Every employee enters into employment with ‘The Company’ on a voluntary basis, and he/she is free to resign, in writing, at any time for any reason or for no reason at all.
- 5.2. Similarly, ‘The Company’ is free to conclude its relationship with any employee at any time for any reason or no reason at all.

## **6. Employment Policies**

- 6.1. In order to provide equal employment and advancement opportunities to all individuals, employment decisions at ‘The Company’ will be based on merit, qualifications, and abilities.
- 6.2. ‘The Company’ does not discriminate in employment opportunities or practices because of race, color, religion, sex, national origin, age or disability.
- 6.3. ‘The Company’ will make reasonable accommodations for qualified individuals with known disabilities unless doing so would result in an undue hardship.
- 6.4. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.
- 6.5. Employees with questions or concerns about issues of potential or actual discrimination in the workplace are encouraged to bring these issues to the attention of their supervisor, manager, corporate ethics officer, human resources director, or Chief Executive Officer of ‘The Company’.
- 6.6. Employees can raise concerns and make reports without fear of reprisal.
- 6.7. Anyone found to be engaging in unlawful discrimination will be subject to disciplinary action, including termination of employment.

## **7. Confidentiality Issues**

- 7.1. The protection of confidential business information and trade secrets of ‘The Company’ is vital to the interests and success of ‘The Company’.
- 7.2. Such confidential information includes, but is not limited to, the following examples: Payroll and compensation data, personal data, corporate data of any kind and type, financial information, marketing and sales promotion strategies, pending projects and proposals, proprietary production processes, personnel/payroll records, corporate and other business functional strategy, such as sales, production, IT, etc., conversations between any persons associated with ‘The Company’, and all issues identified in the Corporate Ethics Policy of ‘The Company’.

- 7.3. All employees are required to sign a non-disclosure agreement as a condition of employment.
- 7.4. Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, including termination of employment and legal action, even if they do not actually benefit from the disclosed information.

## **8. Confidentiality Issues**

- 8.1. Orientation is a formal welcoming process that is designed to make the new employee feel comfortable, informed about ‘The Company’, and prepared for their position.
- 8.2. New employee orientation is conducted by a Human Resources representative, and includes an overview of the company history, an explanation of the company core values, vision, and mission; and company goals and objectives.
- 8.3. In addition, the new employee will be given an overview of benefits, tax, and legal issues, and complete any necessary paperwork.
- 8.4. Employees are presented with all codes, keys, policies and procedures needed to navigate within the workplace.
- 8.5. The new employee’s supervisor or manager then introduces the new hire to staff throughout the company, reviews their job description and scope of position, explains the company’s evaluation procedures, and helps the new employee get started on specific functions.

## **9. Office Schedule**

- 9.1. The offices of ‘The Company’ are open for business from (XX a.m. to YY p.m. each Day of Week – Monday to Friday, or as specified by local country practices in multinational locations), except for Holidays.
- 9.2. The standard workweek is xxx hours of work.
- 9.3. Employees are allowed a one-hour lunch break. Lunch breaks generally are taken between the hours of xxx and yyy on a schedule decided by the management of each corporate entity, so that the absence of employees do not create a problem for co-workers or clients of ‘The Company’.
- 9.4. ‘The Company’ permits employees to take breaks during production or customer support activities at the following times (xxx to yyy), or as approved by local unit management.



## 10. Personnel Files

- 10.1. Employee personnel files include all the pertinent documentation, such as: job application, job description, resume, records of participation in training events, salary history, records of disciplinary action and documents related to employee performance reviews, coaching, and mentoring.
- 10.2. All employee personnel files are the property of 'The Company'.
- 10.3. Access to the information is restricted. Management personnel of 'The Company' who have a legitimate reason to review the file and in conjunction with the relevant data protection and privacy laws and regulations may be allowed to do so.
- 10.4. Employees who wish to review their own file should contact the Human Resources Department. With reasonable advance notice, the employee may review his/her personnel file in Company's office and in the presence of a Human Resources Representative.
- 10.5. An employee's personnel data should be accurate and current at all times. It is the duty and responsibility of each employee to promptly notify the Company Human Resources Department of any changes in personnel data such as: Mailing address, Telephone numbers, Name and number of dependents, and Individuals to be contacted in the event of an emergency.

## 11. Emergency Office Closing

- 11.1. At times, emergencies such as severe weather, fires, or power failures can disrupt company operations.
- 11.2. The decision to close the office will be made by the appropriate level of management of 'The Company'.
- 11.3. When the decision is made to close the office, employees will receive official notification from their immediate supervisors.

## 12. Employee Performance Review

- 12.1. The appropriate level of management of 'The Company' will conduct performance reviews and planning sessions with all regular full-time and regular part-time employees after xxx months (to be determined) of service.
- 12.2. Managers may conduct informal performance reviews and planning sessions more often if they choose.
- 12.3. Performance reviews and planning sessions are designed for the manager and the employee to discuss his/her current job tasks, encourage and recognize attributes, and discuss positive, purposeful approaches for meeting work-related goals.
- 12.4. Together, employee and manager discuss ways in which the employee can accomplish goals or learn new skills.

- 12.5. The planning sessions are designed for the employee and his/her manager to make and agree on new goals, skills, and areas for improvement.
- 12.6. 'The Company' directly links wage and salary increases with performance.
- 12.7. The performance review and planning sessions of all employees will have a direct effect on any changes in their compensation. For this reason among others, it is important to prepare for these reviews carefully, and participate in them fully.

### **13. Outside Employment**

- 13.1. Employees may hold outside employment as defined in the corporate ethics policy of 'The Company'.
- 13.2. The office space, equipment, technology, policies, procedures, systems, research and materials of 'The Company' are not to be used for outside employment, unless approved in writing by the appropriate level of management of 'The Company'.

### **14. Corrective Action**

- 14.1. 'The Company' holds each of its employees to certain work rules and standards of conduct (see also the corporate ethics policy).
- 14.2. When an employee deviates from these rules and standards, 'The Company' expects the employee's immediate manager in conjunction with the human resources department to take corrective action.
- 14.3. Corrective action is progressive and step-wise. That is, the usual sequence of corrective actions includes an oral warning, a written warning, probation, and finally termination of employment.
- 14.4. In deciding which initial corrective action would be appropriate, the human resources department and the immediate manager will consider the seriousness of the infraction, the circumstances surrounding the matter, and the employee's previous record.
- 14.5. 'The Company' considers certain rule infractions and violations of standards as grounds for immediate termination of employment. These include but are not limited to: theft in any form, insubordinate behavior, vandalism or destruction of company property, systems and data of all types, being on company property during non-business hours without explicit authorization, the use of company equipment, systems, or company vehicles without prior written authorization, untruthfulness about personal work history, skills, or training, divulging Company business practices, and misrepresentations of 'The Company' to a customer, a prospective customer, the general public, or an employee.

## 15. Termination of Employment

- 15.1. Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine.
- 15.2. Examples of some of the most common circumstances under which employment is terminated are:
  - 1) Resignation (voluntary employment termination initiated by an employee),
  - 2) Termination (involuntary employment termination initiated by 'The Company'),
  - 3) Layoff (involuntary employment termination initiated by 'The Company' for non-disciplinary reasons).
- 15.3. Any employee who terminates employment with 'The Company' is obliged to return all files, records, keys, passwords, data and any other materials that are property of 'The Company'.
- 15.4. No final settlement of an employee's pay will be made until all items are returned in appropriate condition.
- 15.5. The cost of replacing non-returned items will be deducted from the employee's final paycheck.
- 15.6. Employee's benefits will be affected by employment termination in the following manner. All accrued vested benefits that are due and payable at termination will be paid. Some benefits may be continued at the employee's expense if the employee elects to do so.
- 15.7. The employee will be notified of the benefits that may be continued and of the terms, conditions, and limitations.

## 16. Health Issues

- 16.1. Employees of 'The Company', who become aware of any health-related issue, including pregnancy, should notify their immediate manager and the human resources department.
- 16.2. All employees and managers of 'The Company' should always err on the side of safety when it comes to the health and welfare of your employees.
- 16.3. If an employee is injured on the job and must be taken to the hospital, do not allow another employee to transport the injured person. Have the injured person transported by ambulance or by a family member, if possible. This policy assures the best care for your employee and protects your company from liability should anything happen while the employee is being transported.
- 16.4. A written 'permission to work' from the employee's doctor is required at the time or shortly after notice has been given.
- 16.5. The doctor's note should specify whether the employee is able to perform regular duties as outlined in his/her job description.

- 16.6. A leave of absence may be granted on a case-by-case basis.
- 16.7. In the event an employee requires medical attention, whether injured or becoming ill while at work, the employee's personal physician must be notified immediately.
- 16.8. If it is necessary for the employee to be seen by the doctor or go to the hospital, a family member will be called to transport the employee to the appropriate facility.
- 16.9. If an emergency arises requiring Emergency Medical Services to evaluate the injury/illness of an employee on-site, 'The Company' will be responsible for any transportation charges.
- 16.10. Furthermore, employees of 'The Company' will not be responsible for transportation of another employee due to liabilities that may occur.



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## **17. Safety Issues**

- 17.1. 'The Company' provides information to all employees about workplace safety and health issues through regular internal communication such as: Training sessions, Meetings, Postings, Memoranda, Other written communications (e.g. e-mail).
- 17.2. Each employee is expected to obey safety rules and exercise caution and common sense in all work activities.
- 17.3. Employees must immediately report any unsafe conditions to their immediate manager.
- 17.4. Employees who violate safety standards, cause hazardous or dangerous situations, or fail to report, or where appropriate, remedy such situations, may be subject to disciplinary action including termination of employment.
- 17.5. In the case of an accident that results in injury, regardless of how insignificant the injury may appear, employees should notify their immediate manager.

## **18. Building Security**

- 18.1. All employees who are issued keys to the offices of 'The Company' are responsible for their safekeeping.
- 18.2. These employees will sign the relevant Building Key form upon receiving the key.
- 18.3. The last employee, or a designated employee, who leaves the office at the end of the business day assumes the responsibility to ensure that all doors are securely locked, the alarm system is armed, thermostats are set on appropriate evening and/or weekend setting, and all appliances and lights are turned off with exception of the lights normally left on for security purposes.
- 18.4. Employees are not allowed on Company property after hours without prior written authorization from the appropriate level of management of 'The Company'.

## **19. Authority to Commit the Company**

- 19.1. Only authorized employees may purchase supplies or obtain services in the name of 'The Company'.
- 19.2. No employee whose regular duties do not include purchasing shall incur any expense on behalf of 'The Company' or commit or bind 'The Company' by any oral or written promise or representation without prior written approval by the Board.

## **20. Expense Reimbursement**

- 20.1. Expenses incurred by an employee must have prior approval by the local manager of the unit.
- 20.2. All completed reimbursement request forms should be turned in to the finance department of 'The Company'.

## **21. Expense Reimbursement**

- 21.1. Authorized employees must park their cars in areas indicated and provided by 'The Company'.
- 21.2. Approved regular visitors (such as authorized partners, etc.) must park their cars in areas indicated and provided by 'The Company'.

## **22. Expense Reimbursement**

- 22.1. To provide for the safety and security of employees, visitors, and the facilities at 'The Company', only authorized visitors are allowed in the workplace.
- 22.2. Restricting unauthorized visitors helps ensure security, decreases insurance liability, protects confidential information, safeguards employee welfare, and avoids potential distractions and disturbances.
- 22.3. All visitors must enter through the main reception area, sign-in, and sign-out at the front desk and receive a 'Visitor' badge to wear while on premises. Authorized visitors will be escorted to their destination and must be accompanied by an employee at all times.

## **23. Standards of Conduct**

- 23.1. Ethical Standards: The work rules and ethical standards of conduct for 'The Company' are important, and the Company regards them seriously. All employees are urged to become familiar with these rules and standards (see also corporate ethics policy) and the corporate unacceptable forms of behavior.



- 23.2. Examples of unacceptable forms of behavior: Theft or inappropriate removal or possession of property, falsification of timekeeping records, working under the influence of alcohol or illegal drugs, possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, fighting or threatening violence in the workplace, boisterous or disruptive activity in the workplace, negligence or improper conduct leading to damage of company-owned or customer-owned property, insubordination or other disrespectful conduct, violation of safety or health rules, smoking in the workplace, sexual or other unlawful or unwelcome harassment, excessive absenteeism or any absence without notice, unauthorized use of telephones, or other company-owned equipment, using company equipment for purposes other than business (i.e. playing games on computers or personal Internet usage), unauthorized disclosure of business “secrets” or confidential information, violation of personnel policies, and unsatisfactory performance or conduct.
- 23.3. In addition, employees are expected to follow the rules and standards faithfully in doing their own jobs and conducting the Company’s business. Please note that any employee who deviates from these rules and standards will be subject to corrective action, up to and including termination of employment.
- 23.4. Attendance: The Company expects that every employee will be regular and punctual in attendance. This means being in the office, ready to work, at their starting time each day.
- 23.5. Absenteeism and tardiness places a burden on other employees and on the Company. If you are unable to report for work for any reason, notify your supervisor before regular starting time.
- 23.6. You are responsible for speaking directly with your supervisor about your absence. It is not acceptable to leave a message on a supervisor’s voice mail, except in extreme emergencies. In the case of leaving a voice-mail message, a follow-up call must be made later that day.
- 23.7. Absence without notice: When you are unable to work owing to illness or an accident, please notify your supervisor. This will allow the Company to arrange for temporary coverage of your duties, and helps other employees to continue work in your absence. If you do not report for work and the Company is not notified of your status, it will be assumed after two consecutive days of absence that you have resigned, and you will be removed from the payroll. If you become ill while at work or must leave the office for some other reason before the end of the workday, be sure to inform your supervisor and human resources of the situation immediately.

- 23.8. Harassment: “The Company” is committed to providing a work environment that is free of discrimination and unlawful harassment. Actions, words, jokes, or comments based on an individual’s sex, race, ethnicity, age, religion, or any other legally protected characteristic will not be tolerated. If you believe you have been the victim of harassment, or know of another employee who has, report it immediately. Employees can raise concerns and make reports without fear of reprisal.
- 23.9. Telephone use: Personal usage during business hours is discouraged except for extreme emergencies. All personal telephone calls should be kept brief to avoid congestion on the telephone line. To respect the rights of all employees and avoid miscommunication in the office, employees must inform family members and friends to limit personal telephone calls during working hours. If an employee is found to be deviating from this policy, he/she will be subject to disciplinary action.
- 23.10. Appearance: A professional appearance is important anytime that you come in contact with customers or potential customers. Employees should be well groomed and dressed appropriately for our business and for their position in particular. If management occasionally designates “casual days”, appropriate guidelines will be provided to you.
- 23.11. Alcohol and Drugs: The Company is committed to providing a safe and productive workplace for its employees. In keeping with this commitment, the following rules regarding alcohol and drugs of abuse have been established for all staff members, regardless of rank or position, including both regular and temporary employees. The rules apply during working hours to all employees of the Company while they are on Company premises or elsewhere on Company business. The manufacture, distribution, possession, sale, or purchase of controlled substances of abuse on Company property is prohibited. Being under the influence of illegal drugs, alcohol, or substances of abuse on Company property is prohibited. Working while under the influence of prescription drugs that impair performance is prohibited.
- 23.12. Tobacco use: The use of tobacco products is not permitted anywhere on the Company’s premises.

- 23.13. Internet use: Employees of ‘The Company’ are allowed use of the Internet and e-mail when necessary to serve our customers and conduct the Company’s business. Employees may use the Internet when appropriate to access information needed to conduct business of the Company. Employees may use e-mail when appropriate for Company business correspondence. Use of the Internet must not disrupt operation of the company computer network. Use of the Internet must not interfere with an employee’s productivity. Employees are responsible for using the Internet in a manner that is ethical and lawful.
- 23.14. Internet messages are public and not private. ‘The Company’ reserves the right to access and monitor all files and messages on its systems.

#### **24. Fringe Benefits and Salary Policies**

- 24.1. ‘The Company’ offers Group Insurance, Health Insurance, Life Insurance and other fringe benefits to its employees as per Human Resources Policies.
- 24.2. Salary increases will be determined on the basis of performance, adherence to company policies and procedures, and ability to meet or exceed duties per job description and achieve performance goals.
- 24.3. Overtime compensation is paid to all employees in accordance with government regulations and company policy. All overtime work performed by an hourly employee must receive the manager’s prior authorization.
- 24.4. Paid vacation is available to regular full-time and regular part-time employees following their first-year anniversary with ‘The Company’.
- 24.5. ‘The Company’ recognizes that the skills and knowledge of its employees are critical to the success of the Company.
- 24.6. ‘The Company’ offers educational assistance, and tuition reimbursement programs. These programs encourage personal development, improve job-related skills and enhance an employee’s ability to compete for reasonably attainable jobs in the Company. More details are available at the Human Resources Department.

#### **25. Jury Service and Other Types of Leave**

- 25.1. Employees of ‘The Company’ will be granted time off to serve on a jury or military leave without pay. However, all regular employees both full-time and part-time will be kept on the active payroll until their civic duties have been completed.
- 25.2. A copy of the jury duty summons and all other associated paperwork are required for the personnel file.

## **26. Employee Communications**

- 26.1. Quarterly staff meetings will be held according to the annual meeting program of 'The Company'. These informative meetings allow employees to be informed on recent company activities, changes in the workplace and employee recognition.
- 26.2. Bulletin boards placed in the pre-assigned areas provide employees access to important posted information and announcements. The employee is responsible for reading necessary information posted on the bulletin boards.
- 26.3. 'The Company' encourages employees who have suggestions that they do not want to offer orally or in person to write them down and leave them in the suggestion boxes. If this is done anonymously, every care will be taken to preserve the employee's privacy. A member of the management committee of 'The Company' checks the box on a regular basis.

## **27. Procedure for Handling Complaints**

- 27.1. Under normal working conditions, employees who have a job-related problem, question or complaint should first discuss it with their immediate manager.
- 27.2. At this level, employees usually reach the simplest, quickest, and most satisfactory and effective solution.
- 27.3. If the employee and manager do not solve the problem, 'The Company' encourages employees to contact the Human Resources Department, or the Coaching or Mentoring Representative (where one is appointed).

## **28. Computer Software Ownership**

- 28.1. The use of computers within the organization may result in the creation of computer software.
- 28.2. Computer software can be either copyrighted or patented, depending on the particular circumstances, and can often be licensed for commercial use.
- 28.3. Title to computer software and software support materials developed by all employees including external consultants, shall belong solely to the organization.

## End Notes

1. For more details, see: United States Equal Employment Opportunity Commission (EEOC) at: <https://www.eeoc.gov/>

2. For more details and information related to employee handbooks, see:

<https://www.dol.gov/>

<https://www.inc.com/guides/2010/06/what-to-include-in-employee-handbook.html>

<https://www.sba.gov/starting-business/hire-retain-employees/employee-handbooks>

[http://europa.eu/youreurope/business/staff/employment/index\\_en.htm](http://europa.eu/youreurope/business/staff/employment/index_en.htm)

<https://www.shrm.org/resourcesandtools/hr-topics/global-hr/pages/global-employee-handbooks-compliance.aspx>

[http://www.hse.ie/eng/staff/Resources/Employee\\_Resource\\_Pack/Employee\\_Handook.pdf](http://www.hse.ie/eng/staff/Resources/Employee_Resource_Pack/Employee_Handook.pdf)

<http://ec.europa.eu/social/main.jsp?catId=157>

[https://en.wikipedia.org/wiki/European\\_labour\\_law](https://en.wikipedia.org/wiki/European_labour_law)

# 3 DUTY OF CARE PERFORMANCE MEASURES AND COMPLIANCE INDICATORS

Summary: This chapter describes a set of performance measures and compliance indicators for each issue of your 'Duty of Care' responsibilities as a manager or board member of your company or organization towards your employees.

For more details these may be used to evaluate and improve the performance aspects of the implementation process of hard controls, see chapters 1 to 7 of Part 1 of this book.

Typical examples of such policies are detailed next.

## 1 'DUTY OF CARE' GOVERNANCE

### 1.1 'DUTY OF CARE' GOVERNANCE PERFORMANCE MEASURES

- 1) Number of audit findings related to implemented governance hard controls.
- 2) Number of audit findings related to governance hard controls not implemented but deemed necessary.
- 3) Number of audit improvement actions implemented related to governance hard controls implemented.
- 4) Number of governance hard controls implemented within budget.
- 5) Number of governance hard controls implemented within time.
- 6) Number of hours on training programs related to the governance hard controls to be implemented.
- 7) Number of employees not following the implementation of governance hard controls.

### 1.2 'DUTY OF CARE' GOVERNANCE COMPLIANCE INDICATORS

- 1) Governance policies and procedures for all departments (exist or not).
- 2) Soft control improvement actions on implementing governance hard controls followed or not.
- 3) Management reports on monitoring 'duty of care' governance issues produced (or not).

## **2 'DUTY OF CARE' BOARD EFFECTIVENESS**

### **2.1 'DUTY OF CARE' BOARD EFFECTIVENESS PERFORMANCE MEASURES**

- 1) Number of audit findings related to implemented board effectiveness hard controls.
- 2) Number of audit findings related to board effectiveness hard controls not implemented but deemed necessary.
- 3) Number of audit improvement actions implemented related to board effectiveness hard controls implemented.
- 4) Number of board effectiveness hard controls implemented within budget.
- 5) Number of board effectiveness hard controls implemented within time.
- 6) Number of hours on training programs related to the board effectiveness hard controls to be implemented.
- 7) Number of board member visits to business functions.

### **2.2 'DUTY OF CARE' BOARD EFFECTIVENESS COMPLIANCE INDICATORS**

- 1) Board training budget, policy and procedures (exist or not).
- 2) Soft control improvement actions on implementing board effectiveness hard controls followed or not.
- 3) Management reports on monitoring 'duty of care' board effectiveness issues produced (or not).

## **3 'DUTY OF CARE' LEADERSHIP**

### **3.1 'DUTY OF CARE' LEADERSHIP PERFORMANCE MEASURES**

- 1) Number of audit findings related to implemented leadership hard controls.
- 2) Number of audit findings related to leadership hard controls not implemented but deemed necessary.
- 3) Number of audit improvement actions implemented related to leadership hard controls implemented.
- 4) Number of leadership hard controls implemented within budget.
- 5) Number of leadership hard controls implemented within time.
- 6) Number of hours on training programs related to the leadership hard controls to be implemented.
- 7) Number of employees not following the implementation of leadership hard controls.

### **3.2 'DUTY OF CARE' LEADERSHIP COMPLIANCE INDICATORS**

- 1) Leadership policies and procedures for all departments (exist or not).
- 2) Soft control improvement actions on implementing leadership hard controls followed or not.
- 3) Management reports on monitoring 'duty of care' leadership issues produced (or not).



## 4 'DUTY OF CARE' OPERATIONS

### 4.1 'DUTY OF CARE' OPERATIONS PERFORMANCE MEASURES

- 1) Number of audit findings related to implemented operations hard controls.
- 2) Number of audit findings related to operations hard controls not implemented but deemed necessary.
- 3) Number of audit improvement actions implemented related to operations hard controls implemented.
- 4) Number of operations hard controls implemented within budget.
- 5) Number of operations hard controls implemented within time.
- 6) Number of hours on training programs related to the operations hard controls to be implemented.
- 7) Number of employees not following the implementation of operations hard controls.

### 4.2 'DUTY OF CARE' OPERATIONS COMPLIANCE INDICATORS

- 1) Operations policies and procedures for all departments (exist or not).
- 2) Soft control improvement actions on implementing operations hard controls followed or not.
- 3) Management reports on monitoring 'duty of care' operations issues produced (or not).

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## **5 'DUTY OF CARE' HUMAN ASPECTS**

### **5.1 'DUTY OF CARE' HUMAN ASPECTS PERFORMANCE MEASURES**

- 1) Number of audit findings related to implemented human aspects hard controls.
- 2) Number of audit findings related to human aspects hard controls not implemented but deemed necessary.
- 3) Number of audit improvement actions implemented related to human aspects hard controls implemented.
- 4) Number of human aspects hard controls implemented within budget.
- 5) Number of human aspects hard controls implemented within time.
- 6) Number of hours on training programs related to the human aspects hard controls to be implemented.
- 7) Number of employees not following the implementation of human aspects hard controls.

### **5.2 'DUTY OF CARE' HUMAN ASPECTS COMPLIANCE INDICATORS**

- 1) Human Aspects policies and procedures for all departments (exist or not).
- 2) Soft control improvement actions on implementing human aspects hard controls followed or not.
- 3) Management reports on monitoring 'duty of care' human aspects issues produced (or not).

## **6 'DUTY OF CARE' TRUST AND CONFIDENCE**

### **6.1 'DUTY OF CARE' TRUST AND CONFIDENCE PERFORMANCE MEASURES**

- 1) Number of audit findings related to implemented trust and confidence human aspects hard controls.
- 2) Number of audit findings related to trust and confidence hard controls not implemented but deemed necessary.
- 3) Number of audit improvement actions implemented related to trust and confidence hard controls implemented.
- 4) Number of trust and confidence hard controls implemented within budget.
- 5) Number of trust and confidence hard controls implemented within time.
- 6) Number of hours on training programs related to the trust and confidence hard controls to be implemented.
- 7) Number of employees not following the implementation of trust and confidence hard controls.

## **6.2 'DUTY OF CARE' TRUST AND CONFIDENCE COMPLIANCE INDICATORS**

- 1) Trust and Confidence policies and procedures for all departments (exist or not).
- 2) Soft control improvement actions on implementing trust and confidence hard controls followed or not.
- 3) Management reports on monitoring 'duty of care' trust and confidence produced (or not).

## **7 'DUTY OF CARE' IMPROVING INTERNAL MANAGEMENT CONTROLS**

### **7.1 'DUTY OF CARE' IMPROVING INTERNAL MANAGEMENT CONTROLS PERFORMANCE MEASURES**

- 1) Number of audit findings related to implemented Improvement of Internal Management hard controls.
- 2) Number of audit findings related to Improvement of Internal Management hard controls not implemented but deemed necessary.
- 3) Number of audit improvement actions implemented related to Improvement of Internal Management hard controls implemented.
- 4) Number of Improvement of Internal Management hard controls implemented within budget.
- 5) Number of Improvement of Internal Management hard controls implemented within time.
- 6) Number of hours on training programs related to the Improvement of Internal Management hard controls to be implemented.
- 7) Number of employees not following the implementation of Improvement of Internal Management hard controls.

### **7.2 'DUTY OF CARE' IMPROVING INTERNAL MANAGEMENT CONTROLS COMPLIANCE INDICATORS**

- 1) Improvement of Internal Management Controls for all departments (exist or not).
- 2) Soft control improvement actions on implementing Improvement of Internal Management controls followed or not.
- 3) Management reports on monitoring 'duty of care' Improvement of Internal Management Controls produced (or not).

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