



IAB LEVEL 3 CERTIFICATE IN MANUAL PAYROLL
(Qualification Accreditation Number 100/2875/4 - Accreditation end date 31 August 2008)

QUALIFICATION SPECIFICATION

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IAB (International Association of Book-keepers)
Burford House
44 London Road
SEVENOAKS
Kent TN13 1AS

Telephone: 01732 458080
Web: www.iab.org.uk



1 INTRODUCTION

The overall aim of the qualification is to accredit candidates' knowledge and understanding of the fundamental principles relating to the calculation and preparation of both a weekly and monthly payroll, using manual routines, and to complete the End of Year routines. In addition, it accredits some bookkeeping skills of candidates in performing the production of basic management reports into costs, budgets, attendance, hours worked etc.

Within the qualification, candidates have the opportunity to further expand their knowledge of income tax and National Insurance calculations for the PAYE employee and the Director. Candidates are also introduced to additional expenses and benefits, via the Income Tax system, and the payment of contributions into company Pension Funds. The candidate will acquire the skills necessary to calculate these contributions correctly in line with income tax and National Insurance legislation, and be able to account for the total contributions deducted. The syllabus also deals with the treatment of Attachment of Earnings and Child Support Orders, and the practice relating to both further routine and some non-routine tasks.

The processing of advanced elements of a monthly and weekly payroll, and the accurate recording, storing, securing and retrieving of the figures produced are important elements of the IAB Level 3 Certificate in Manual Payroll qualification.

To be awarded the IAB Level 3 Certificate in Manual Payroll candidates are required to successfully demonstrate their competence in both of the two Units by means of two external examinations. It will also provide progression to the NVQ in Payroll Administration at Levels 3 and 4. Candidates will receive acknowledgement of successful completion of each Unit individually.

2 AIMS

In summary, the qualification aims to enable candidates to:

- 1 Further develop their understanding of payroll procedures in a manual environment.
- 2 Develop the skills to perform routine and some non-routine payroll tasks using both manual procedures.
- 3 Understand the importance of accuracy and security in performing any payroll task.

3 TARGET GROUP

The IAB Payroll qualifications are specifically designed to appeal to those who are aspiring to become, or who are already, professional payroll administrators.

The Level 3 qualification is primarily designed for the following candidates:

- 1 Those who already have some payroll experience and who wish to acquire further skills and knowledge required of payroll clerks and Administrators.
- 2 Those candidates who already hold the IAB Certificate in Manual Payroll
- 3 Those who are already employed in payroll processing or allied roles and who wish to enhance their firm foundation and the knowledge and skills to perform some advanced routine and non-routine tasks.
- 4 Those preparing for or undertaking an NVQ in Payroll Administration at Level 3 or Technical Certificates at that level, who wish to underpin this with a thorough grounding in the fundamental knowledge, understanding and skills associated with producing and processing a payroll at that level.
- 5 Those who may wish to continue to a higher level of study in Payroll and related subjects and qualifications.

4 STATEMENT OF LEVEL

This qualification has been designed to assess the knowledge and skills of Payroll Administration at Level 3 of the National Qualifications Framework.

5 ENTRY REQUIREMENTS

It is recommended that before commencing a course leading to either or both of the Units of the IAB Level 3 Certificate in Manual Payroll the prospective student has already achieved the IAB Level 2 Certificate in Manual Payroll. Alternatively, they should have comparable prior knowledge and skills acquired through paid or voluntary work experience.

The candidate does not need to provide evidence of a qualification at Level 2 to the IAB to enable entry for the examination but the Centre/tutor will be required to confirm, through signature on the examination entry form, that they consider that the candidate has either an IAB Level 2 Certificate in Manual Payroll, a qualification recognised as equivalent by the IAB or acquired the relevant prior knowledge and skills necessary.

Candidates who are studying independently (ie *not* undertaking a course of study through an IAB accredited centre either by attendance or distance learning), will be required to confirm by their own signature on the examination entry form that either they have an IAB Level 2 Certificate in Manual Payroll, a qualification recognised as equivalent by the IAB or acquired the relevant prior knowledge and skills necessary.

As the examination tests the application of knowledge, understanding and skills and not simply the recall of facts and figures, a high standard of performance is required.

Information regarding equivalent qualifications can be found via the IAB web-site (www.iab.org.uk) or by contacting the IAB directly.

6 PROGRESSION

This qualification has been designed to provide the essential knowledge, understanding and skills required to complement and enable candidates to progress to other related qualifications at Level 3 of the National Qualifications Framework.

The candidate can further progress to NVQ Level 4 in Payroll Administration and related qualifications. The gaining of this qualification will allow the candidate to apply for the IAB Certificate in Manual Payroll when they have successfully completed the IAB Certificate in Computerised Payroll.

It will also provide progression to AS levels in Accounting and related units in the Advanced Vocational Certificate of Education (AVCE) qualifications.

7 THE STRUCTURE OF THE QUALIFICATION

The Level 3 qualification is divided into two separately examined Units

Unit 1 contains the manual aspects of the syllabus and comprises 5 mandatory Learning Outcomes with associated Assessment Criteria. It should be noted that this Unit also contains work in a manual environment only.

Unit 2 contains further work on manual aspects of the syllabus comprising 6 mandatory Learning Outcomes with associated Assessment Criteria

Teachers/trainers may find it necessary to address the Learning Outcomes in a set order initially but after reviewing the Learning Outcomes at Level 3, teachers/trainers may proceed with any order but should ensure that learning programmes are designed to meet the needs of individual candidates.

It is considered that this qualification has a 'notional' estimate of 60 Guided Learning Hours (GLH) or 120 hours of Notional Learning Time. This estimate should take into account all Units – each Unit needing 30 GLH or 60 hours of Notional Learning Time. It is 'notional' because the actual GLH of courses must take into account the specific needs of the individual candidates for the qualification. For example, candidates who have not been in a payroll environment for sometime may need significantly more GLH as opposed to those with substantial experience who may need less. Teachers/trainers should use their professional judgement in assessing the needs of candidates and deciding the GLH to be provided. The need for students to complete self and directed study is assumed when setting the hours of Notional Learning Time at 60 hours for this Unit.

8 ASSESSMENT AND GRADING

All Learning Outcomes will be assessed through a two-hour, externally set and marked, examination consisting of a series of practical questions or tasks. The examination will take the form of Case Study where possible and each Task will build on the previous one assessing the candidate's ability in relation to one or more Learning Outcome. A minimum of two theoretical questions will also be asked to cover the Learning Outcomes not practically assessed in the examinations.

Candidates will be required to carry out all tasks accurately and in keeping with payroll practice. Faults will be incurred where candidates make errors in fundamental principles of payroll, i.e. entering data, calculations of gross pay, income tax, national insurance, benefits and allowances, or following required procedures.

In order to achieve a Pass, candidates will be required to complete the assessment tasks without exceeding the permitted error tolerance.

Results will be graded Pass or Fail only. Pass grades are further categorised into Distinction with Commendation, Distinction, Credit and Pass. Fail grades are categorised into Marginal Fail and Fail.

PASS FAIL MARKS/PERCENTAGES

A*	DISTINCTION WITH COMMENDATION	95% and above
A	DISTINCTION	85 – 94.99%
B	CREDIT	75 – 84.99%
C	PASS	65 – 74.99%
M	MARGINAL FAIL	60 – 64.99%
F	FAIL	Below 60%

Candidates may sit the Examination of each Unit on either the specific dates set and published by the IAB or on dates set by Centres on an 'On-demand' basis. Centres are advised to consult the IAB Centre Handbook on the IAB website (www.iab.org.uk) or contact the IAB for details of how to arrange an 'On-demand' examination. All necessary security of data and information will be undertaken by the IAB.

9 CERTIFICATION

All candidates who achieve a Pass grade in a Unit examination, will be informed of their achievement in an official IAB Results Letter sent within ten weeks following the examination. Additionally, upon application and payment of the appropriate fee, candidates who achieve a Unit may be issued with an IAB Unit Certificate. Candidates who Pass both Units (either at a single sitting or over two sittings during the accreditation period of the qualification) may apply, upon payment of the appropriate fee, for the full IAB Level 3 Certificate in Manual Payroll.

10 NVQ IN ACCOUNTING LEVEL 3 SIGN-POSTING

Sign-posting maps are provided at the end of the Unit Specifications (Section 16), demonstrating the links between this qualification and the knowledge and understanding requirements of the NVQ in Payroll Administration at Level 3.

11 KEY SKILLS LINKS

During their study towards the qualification, candidates may have opportunities to develop the knowledge and skills necessary to produce some of the evidence required for the Key Skills Level 3 in the following:

- Application of Number
- Communication
- Working with Others
- Problem Solving
- Improving own Learning and Performance

Appendices 1 and 2 provide details of the links between this qualification and potential opportunities to develop the Key Skills.

12 SPIRITUAL, MORAL, ETHICAL, SOCIAL AND CULTURAL VALUES

Tutors preparing candidates would have opportunities to introduce relevant ethical, social and moral values throughout a course leading to this qualification. Of specific relevance would be matters of honesty and integrity, probity and confidentiality of information. In addition, the IAB Framework for Regulation and Code of Best Practice (provided at Appendix 4) also underpin all Learning Outcomes of the qualification.

13 HEALTH AND SAFETY ISSUES, ENVIRONMENTAL ISSUES AND EUROPEAN DEVELOPMENTS

There is basic coverage of Health and Safety issued relating to the IT environment in this qualification.

14 REASONABLE ADJUSTMENTS FOR CANDIDATES WITH PARTICULAR REQUIREMENTS

The IAB and IAB Accredited Centres are required to ensure that candidates with particular assessment needs are not disadvantaged and that appropriate arrangements are made to meet their assessment needs. The procedure to make an application for arrangements to meet a candidate's specific needs is detailed in the IAB Centre Handbook.

15 ENQUIRIES AND APPEALS

The IAB and IAB Accredited Centres are required to process all enquiries and appeals in accordance with the IAB established procedures as set out in the IAB Centre Handbook.

16 UNIT SPECIFICATIONS INCLUDING NVQ LEVEL 3 IN PAYROLL ADMINISTRATION SIGN-POSTING

IAB Level 3 – Certificate in Manual Payroll

UNIT 1 (IAB CODE P3.1) – MANAGING PAYROLL ADMINISTRATION

(Unit Accreditation Number J103/1552)

Aim of the Unit

Upon the completion of study for this unit, it is intended that the candidate will be able to:

- Understand key organisational procedures
- Process exceptional and further additional payments
- Calculate Directors National Insurance contributions
- Perform end of month procedures
- Understand confidentiality, security and other statutory legislation

Prior Knowledge and Skills Requirements

Before starting a course of study or training leading to the assessment for this unit, it is assumed and is advisable that the candidate has already acquired the knowledge and skills as specified in the IAB Level 2 Diploma in Payroll Processing or the IAB Level 2 Certificate in Manual Payroll Processing.

Learning Outcome	Assessment Criteria
3.1.1 Understanding key organisational procedures	<p>Understand the flow of information within the organisation relating to payroll</p> <p>Understand the procedures to adopt when discrepancies and queries occur between the following, and how to solve them:</p> <ul style="list-style-type: none"> • Management and Payroll Office • Payroll personnel and employees • Payroll personnel and Accounting personnel <p>Understand the treatment of documentation in line with legislation and organisational practice.</p>
3.1.2 Processing exceptional and further additional payments	<p>Understand that allowances and enhancements should be correctly identified for Income Tax and National Insurance Contributions</p> <p>Be able to calculate exceptional payments, both temporary and permanent, in accordance with organisational requirements, within the required timescale i.e. one-off bonuses and ex-gratia payments</p> <p>Understand the payroll implications of legislation in respect of payment of Attachment of Earnings and Child Support Orders and be able to deal with these Orders when processing the payroll.</p> <p>Be able to calculate the necessary PAYE and NIC in respect of:</p> <ul style="list-style-type: none"> • Lump sum payments • Out of synch payments • Tools, clothing, accommodation etc

<p>3.1.3 Calculating Directors National Insurance Contributions</p>	<p>Understand, and be able to calculate the National Insurance contributions due from a Director of the organisations for the following situations:</p> <ul style="list-style-type: none"> • A new director as at the start of the tax year • A current director • A new director commencing during the tax year. <p>Be able to use the either of the following methods of calculating NI due accurately:</p> <ul style="list-style-type: none"> • Exact Percentage • Adapting Tables
<p>3.1.4 Performing End of Month procedures</p>	<p>Know and understand the deadlines, requirements and the procedures for the following and make the relevant calculations:</p> <ul style="list-style-type: none"> • Reconciliation of cumulative pay records to month end balances • Reconciliation of tax and NI contributions with payments made to the Collector of Taxes • Reconcile the total value of basic and supplementary payment contributions with the total taxable net pay for each employee • Monthly and quarterly payments to the Collector of Taxes • Payment of all NIC's to date <p>Be able to complete Form P30b</p> <p>Be able to produce organisational reports and summaries for accounting purposes in a timescale agreed.</p>
<p>3.1.5 Understanding Confidentiality Security and other Statutory Responsibilities</p>	<p>Know and understand</p> <ul style="list-style-type: none"> • The need for complete confidentiality of employee and employer information at all times • Employers' legal responsibility to forward all appropriate monies to all external agencies at the appropriate time and in line with organisational requirements. • The need to refer to the Inland Revenue for adjudication where information is incomplete or ambiguous • When assistance can be provided to the employee and when they should be referred to the Inland Revenue • The payroll implications of various Legislation, e.g. Data Protection Act 1998, Employments Rights Act 1996, Asylum and Immigration Act 1996, Health and Safety regulations, Attachment of Earnings • The payroll implications of the European Working Hours Directive • The payroll implications of the Minimum Wage legislation • Make payments to non-statutory bodies in line with their organisational requirements <p>Be able to ensure that the correct authorisation is obtained before releasing information</p> <p>Be able to communicate and make reports in the require format, i.e. hand written, by telephone, fax, letters and memos, face to face.</p>

UNIT ASSESSMENT

Candidates may sit the Examination of this Unit on either the specific dates set and published by the IAB or on dates set by Centres on an 'On-demand' basis. Centres are advised to consult the IAB Centre Handbook on the IAB website (www.iab.org.uk) or contact the IAB for details of how to arrange an 'On-demand' examination. All necessary security of data and information will be undertaken.

NVQ IN PAYROLL LEVEL 3 SIGN-POSTING

IAB Level 3 Certificate in Manual Payroll Processing UNIT 1 (IAB Unit Code P3.1) – Managing Payroll Administration

Learning Outcomes of the IAB Level 3 Certificate in Manual Payroll	Related to the following Elements of the NVQ Level 3 in Payroll Administration
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3.1.1 Understanding key organisational procedures	74.1, 74.2 76.1, 76.2
3.1.2 Processing exceptional, and further additional payments	74.1, 74.3 75.1, 75.2, 75.3
3.1.3 Calculating Directors National Insurance Contributions	74.3 75.1, 75.2, 75.3
3.1.4 Performing end of month procedures	74.1 76.1, 76.2
3.1.5 Understanding confidentiality, security and Other statutory responsibilities	74.2, 74.3 75.1, 75.2, 75.3 76.1, 76.2

IAB Level 3 - Certificate in Manual Payroll

UNIT 2 (IAB CODE P3.2) – UNDERSTANDING COMPLEX PAYMENTS AND DEDUCTIONS (Unit Accreditation Number R103/1554)

Aim of the Unit

Upon the completion of study for this unit, it is intended that the candidate will be able to:

- Make termination payments.
- Administer complex aspects of pension payments
- Process benefits in kind and expenses for Payroll
- Process Payroll for sub-contractors in the construction industry
- Perform end of Year procedures
- Administer the Payroll process

Prior Knowledge and Skills Requirements

Before starting a course of study or training leading to the assessment for this unit, it is assumed and is advisable that the candidate has already acquired the knowledge and skills as specified in the IAB Level 2 Certificate in Payroll Processing or the IAB Level 2 Certificate in Manual Payroll Processing and Unit 1 of the IAB Level 3 Certificate in Payroll Administration.

Learning Outcome	Assessment Criteria
3.2.1 Make Termination Payments	<p>Understand the payroll implications of legislation relating to redundancy and ensure all documentation is checked for compliance with statutory requirements.</p> <p>Understand the organisational position on redundancy and ensure all documentation is checked for compliance with organisational requirements. Ensure confidentiality at all times</p> <p>Be able to:</p> <ul style="list-style-type: none">• Calculate accurately the length of reckonable service, age and value of a week's pay in line with statutory rules and procedures.• Calculate accurately the amount of any statutory redundancy payments and produce a Statement of Redundancy Payments• Apply the organisational enhancements to the statutory payment accurately• Inform all relevant external agencies of the employees being made redundant, i.e. the pension body• Apply redundancy payments to the payroll, accurately calculating the appropriate income tax due. <p>Understand what is meant by Restrictive Covenants.</p>

<p>3.2.2 Administer complex aspects of Pension Payments</p>	<p>Understand what can be deducted from pay and the authority needed.</p> <p>Understand an overview of different types of pensions:</p> <ul style="list-style-type: none"> • Occupational pension schemes • Personal Pension Plans • Final Salary Schemes • Money Purchase Schemes <p>Understand the terms 'Additional Voluntary Contributions (AVC's)' and 'Freestanding AVC's' (FSAVC's).</p> <p>Understand the management of the pension fund from within the organisation.</p> <p>Understand the meaning of, and current legislation relating to SERPS/S2P</p> <p>Be able to verify, reconcile and complete a Pension Return.</p>
<p>3.2.3 Process Benefits in Kind, and Expenses for payroll</p>	<p>Understanding the meaning of benefits in kind and identify the relevant expenses:</p> <ul style="list-style-type: none"> • Company Cars/ personal fuel use • Loans • Use of vans • Shares • Living Accommodation • Travel and Subsistence • Relocation packages • Hotels and entertaining <p>Be able to calculate:</p> <ul style="list-style-type: none"> • Income tax and National Insurance liability on personal benefit and expenses • Their cash equivalents <p>Understand the statutory and non statutory liability to income tax and National Insurance for employee and employer and dispensations</p> <p>Be able to complete the following Statutory forms:</p> <ul style="list-style-type: none"> • P11D • P11D(b) • P9D <p>Be able to produce internal reports in line with organisational requirement.</p>
<p>3.2.4 Process payroll for sub-contractors in the Construction Industry</p>	<p>Know the Certificates that may be presented by Construction Industry sub contractors.</p> <p>Understand the procedures to adopt for Income Tax and National Insurance purposes in dealing with them.</p>

<p>3.2.5 Perform End of Year procedures</p>	<p>Know and understand the deadlines, requirements and procedures for the following and make the relevant calculations:</p> <ul style="list-style-type: none"> • Reconciliation of cumulative pay records to year end balances • Reconciliation of tax and NI contributions (P11 Deductions sheets) with payments made to the Collector of Taxes (P30b) • Reconcile the totals of basic and supplementary contributions (AVC's and FSAVC's) with the taxable net pay for each employee <p>Be able to extract information from Weekly/ Monthly working sheets to compile Year end returns to the Inland Revenue:</p> <ul style="list-style-type: none"> • P14/60 including provision to all employees • P35 • P11D's and P9D's • P38A/P38S <p>Be able to provide information to employees under the self assessment regulations</p> <p>Be able to produce organisational reports and summaries for accounting purposes in a timescale agreed.</p>
<p>3.2.6 Administer the Payroll process</p>	<p>Be able to produce the payroll information required by the accounts office and management:</p> <ul style="list-style-type: none"> • figures on gross pay, • Tax Credits, • SSP, SMP, SAP, and PP paid, • Statutory and Voluntary deductions, • Net Pay, • employers NIC contributions, and employee/ • employer pension contributions <p>Be able to calculate the total cost to the business of the payroll, including employer's costs.</p> <p>Understand the employer's liability to the Inland Revenue and other external organisations, including making/initiating payments to external bodies in accordance with organisational and statutory dates and procedures.</p> <p>Understand the importance of providing accurate data in respect of departmental analysis within the organisation and the need to reconcile payroll payments to (organisational) budgeted figures.</p> <p>Understand the need for regular and accurate filing of documents, returns and reports.</p> <p>Note: Ability to post information to double entry accounts is not required.</p>

UNIT ASSESSMENT

Candidates may sit the Examination of this Unit on either the specific dates set and published by the IAB or on dates set by Centres on an 'On-demand' basis. Centres are advised to consult the IAB Centre Handbook on the IAB website (www.iab.org.uk) or contact the IAB for details of how to arrange an 'On-demand' examination. All necessary security of data and information will be undertaken.

NVQ IN PAYROLL LEVEL 3 SIGN-POSTING

IAB Level 3 Certificate in Manual Payroll Processing

UNIT 2 (IAB Unit Code P3.2) – Understanding Payments and Deductions

Learning Outcomes of the IAB Level 3 Certificate in Manual Payroll	Related to the following Elements of the NVQ Level 3 in Payroll Administration
3.2.1 Make Termination payments	74.1, 74.3 75.1, 75.2, 76.1
3.2.2 Administer complex aspects of pension payments	74.2, 74.3 75.1. 76.1, 76.2
3.2.3 Process benefits in kind and expenses, for payroll	74.1, 74.3 75.2,
3.2.4 Process payroll for sub-contractors in the construction industry	
3.2.5 Perform end of year procedures	75.1, 75.2, 75.3 76.1, 76.2
3.2.6 Administer the payroll process	74.1, 74.2, 74.3 75.1, 75.2, 75.3 76.1, 76.2

APPENDIX 1 KEY SKILLS MAPPING GRID - IAB LEVEL 3 CERTIFICATE IN MANUAL PAYROLL

UNIT 1 Managing Payroll Administration

UNIT	OUTCOME	<i>COMMUNICATION</i>	WORKING WITH OTHERS	<i>APPLICATION OF NUMBER</i>	PROBLEM SOLVING
3.1.1	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2, WO3.3	N3.1, N3.2	PS3.1, PS3.2, PS3.3
	2	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2, WO3.3	N3.1, N3.2	PS3.1, PS3.2, PS3.3
	3	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2, WO3.3	N3.1, N3.2	
3.1.2	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.3	N3.1	PS3.1, PS3.2
	2			N3.1, N3.2, N3.3	
	3	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2	N3.1	PS3.1, PS3.2
	4	C3.1a, C3.1b		N3.1, N3.2, N3.3	
3.1.3	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2	N3.1, N3.2, N3.3	PS3.1, PS3.2
	2			N3.1, N3.2,	PS3.1, PS3.2
3.1.4	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2	N3.1, N3.2,	PS3.1, PS3.2
	2			N3.1, N3.2, N3.3	
	3	C3.3	WO3.1, WO3.2	N3.3	
3.1.5	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2, WO3.3		
	2		WO3.1, WO3.2		
	3	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2		

UNIT 2 Understanding Complex Payments and Deductions

UNIT	OUTCOME	<i>COMMUNICATION</i>	WORKING WITH OTHERS	<i>APPLICATION OF NUMBER</i>	PROBLEM SOLVING
3.2.1	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2, WO3.3		
	2	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2, WO3.3		PS3.1, PS3.2, PS3.3
	3		WO3.1, WO3.2, WO3.3	N3.1, N3.2, N3.3	
	4	C3.1a, C3.1b, C3.2, C3.3			
3.2.2	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.3		PS3.1, PS3.2,
	2	C3.1a, C3.1b, C3.2, C3.3			
	3	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2		
	4	C3.1a, C3.1b, C3.2, C3.3			
	5	C3.1a, C3.1b, C3.2, C3.3			
	6			N3.1, N3.2, N3.3	PS3.1, PS3.2, PS3.3
3.2.3	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2		
	2			N3.1, N3.2, N3.3	PS3.1, PS3.2
	3	C3.1a, C3.1b, C3.2, C3.3			
	4			N3.1, N3.2, N3.3	PS3.1, PS3.2, PS3.3
	5	C3.3		N3.3	PS3.1, PS3.2, PS3.3
3.2.4	1		WO3.1, WO3.2		
	2	C3.1a, C3.1b, C3.2, C3.3		N3.1, N3.2, N3.3	PS3.1, PS3.2,
3.2.5	1	C3.1a, C3.1b, C3.2, C3.3	WO3.1, WO3.2, WO3.3		PS3.1, PS3.2,
	2		WO3.1, WO3.2	N3.1, N3.2, N3.3	PS3.1, PS3.2,
	3	C3.1a, C3.1b, C3.2	WO3.1, WO3.2		PS3.1, PS3.2,
	4	C3.3		N3.1, N3.2, N3.3	PS3.1, PS3.2, PS3.3

APPENDIX 2 KEY SKILLS - QUALIFICATION LEVEL MAP for IAB Level 3 Certificate in Manual Payroll – Unit 1

KEY SKILLS (LEVEL 3) STANDARDS	3.1.1	3.1.2	3.1.3	3.1.4	3.1.5
	Flow of info with-in the organisation. Procedures to deal with queries & errors.	Calculation & preparation of additional pay to employees by various methods	Calculation of all aspects of NIC to be deducted from Directors	Dealing with month end procedures and completion of relevant forms including internal reporting.	Understand the need for security, Confidentiality, Communication & govt legislation relating to work.
COMMUNICATION	Evidence	Evidence	Evidence	Evidence	Evidence
C31a Contribute to a discussion about a complex subject.	Classroom work, and homework.	Classroom work, and homework.	Classroom work, and homework.	Classroom work, and homework.	Classroom work, and homework.
C31b Make a presentation about a complex subject using at least one image to illustrate complex points.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.
C32 Read and synthesise information from two extended documents about a complex subject. One of these should include at least one image.	Communicate on procedures of Payroll in respect of Accounts & Personnel office.	Explanations to employees on what constitutes additional deduct. & payments. Effect on Gross Pay	Understand data & information from IR relating to Directors NIC. Be able to explain to the Director/s	Completion of records & docs for the month end. Be able to explain process to various bodies.	Communicate by various methods, the need for security, Confidentiality, & understanding of govt. legislation
C33 Write two different types of documents about complex subjects. One piece of writing should be an extended document and include at least one image.					
WORKING WITH OTHERS	Evidence	Evidence	Evidence	Evidence	Evidence
WO3.1 Plan complex work with others, identifying objectives and clarifying responsibilities, & working arrangements.	Classroom work, and homework.	Classroom work, and homework.	Classroom work, and homework.	Classroom work, and homework.	Classroom work, and homework.
WO3.2 Seek to establish and maintain cooperative working relationships over an extended period of time to agreeing changes to achieve agreed objectives.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.	Evidence may vary according to course delivery.
WO33 Review work with others and agree ways of improving collaborative work in the future.	Show plan of work & relay information to supervisor, IR or management as needed.	Organising workloads with supervisor or employer.	Implement changes to NIC for existing and new directors in co-operation with others.	Exchange info with others. Deal with external agencies	Complete work in line with company policies & govt legislation.
APPLICATION OF NUMBER	Evidence	Evidence	Evidence	Evidence	Evidence

<p>N31 Plan and interpret information from two different sources, including a large data set.</p> <p>N32 Carry out multi-stage calculations to do with:</p> <p>A Amounts and sizes B Scales and proportions C Handling statistics D Rearrange and using formulae</p> <p>N33 Interpret the results of your calculations, present your findings and justify your methods. You must use at least one graph, one chart and one diagram.</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Calculation of additional items of Gross pay & deductions from various records</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Calculation of NIC for Directors from Govt. Legislative information, using standard forms</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p> <p>Calculation of month end totals for accounting, external purposes & the management.</p>	<p>Classroom work, and homework. Evidence may vary according to course delivery.</p>
<p>PROBLEM SOLVING</p> <p>PS3.1 Explore a complex problems, come up with three options for solving it and justify the option selected for taking forward</p> <p>PS3.2 Plan and implement at least one option for solving the problem, review progress and revise your approach as necessary.</p> <p>PS3.3 Apply agreed methods to check if the problem has been solved, describe the results and review your approach to problem solving.</p>	<p>Evidence Identification and correction of any Errors Errors occurring in preparation and processing of the payroll, and information supplied internally and externally.</p>	<p>Evidence Identification and correction of any Errors Errors occurring in the calculation and presentation of Gross Pay from additional pay categories and allowances</p>	<p>Evidence Identification and correction of any errors Errors occurring in the calculation of directors NI across a variety of situations.</p>	<p>Evidence Identification and correction of any Errors Errors occurring in the preparation of internal and external period end reports</p>	<p>Evidence Identification and correction of any Errors Errors in understanding of legislation.</p>
<p>IMPROVING OWN LEARNING AND PERFORMANCE</p> <p>LP3.1 Set targets using information from appropriate people and plan how these will be met</p> <p>LP3.2 Take responsibility for your learning using your plan to help meet targets and improve your performance</p> <p>LP3.3 Review progress and establish evidence of your achievements.</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>	<p>Evidence NONE</p>

KEY SKILLS - QUALIFICATION LEVEL MAP for IAB Level 3 Certificate in Manual Payroll – Unit 2

KEY SKILLS (LEVEL 3) STANDARDS						
	3.2.1	3.2.2	3.2.3	3.2.4	3.2.5	3.2.6
	Understand gov't legislation & employer procedures on termination payments.	Understand & implement company procedures relating to pensions.	Understand the use of & implications on Tax & NI of Benefits in Kind.	Dealing with those working in the Construction Industry	Dealing with end of year procedures & forms. Internal reporting of figures	Reconciliation of payroll & implication on budgets, costs & external agencies
	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.
COMMUNICATION						
C31a Contribute to a discussion about a complex subject.						
C31b Make a presentation about a complex subject using at least one image to illustrate complex points.						
C32 Read and synthesise information from two extended documents about a complex subject. One of these should include at least one image.						
C33 Write two different types of documents about complex subjects. One piece of writing should be an extended document and include at least one image.						
	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.
WORKING WITH OTHERS						
WO3.1 Plan complex work with others, identifying objectives and clarifying responsibilities, & working arrangements.						
WO3.2 Seek to establish and maintain cooperative working relationships over an extended period of time to agreeing changes to achieve agreed objectives.						
WO33 Review work with others and agree ways of improving collaborative work in the future.						
	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.	Evidence Classroom work, and homework. Evidence may vary according to course delivery.

APPLICATION OF NUMBER	Evidence	Evidence	Evidence	Evidence	Evidence	Evidence
<p>N31 Plan and interpret information from two different sources, including a large data set.</p> <p>N32 Carry out multi-stage calculations to do with: A Amounts and sizes B Scales and proportions C Handling statistics D Rearrange and using formulae</p> <p>N33 Interpret the results of your calculations, present your findings and justify your methods. You must use at least one graph, one chart and one diagram.</p>	Classroom work, and homework. Evidence may vary according to course delivery. Calculation of all aspects of Termination payments. Be able to reconcile and analyse	Classroom work, and homework. Evidence may vary according to course delivery. Calculation of all aspects of Pension Contributions, analysis & reconciliation	Classroom work, and homework. Evidence may vary according to course delivery. Calculation of tax & NIC on benefits given in kind.	Classroom work, and homework. Evidence may vary according to course delivery. Calculate tax & NI relevant to payments made to those in the Construction Ind.	Classroom work, and homework. Evidence may vary according to course delivery. Calculation of year-end totals for accounting, external purposes & the management.	Classroom work, and homework. Evidence may vary according to course delivery. Accurate analysis of payroll figures for the year. Be able to present in report format to management.
<p>PROBLEM SOLVING</p> <p>PS3.1 Explore a complex problems, come up with three options for solving it and justify the option selected for taking forward</p> <p>PS3.2 Plan and implement at least one option for solving the problem, review progress and revise your approach as necessary.</p> <p>PS3.3 Apply agreed methods to check if the problem has been solved, describe the results and review your approach to problem solving.</p>	Evidence Identification and correction of any Errors Errors occurring in understanding and processing of the termination payments.	Evidence Identification and correction of any Errors Errors occurring in the calculation and presentation and processing of Pension Contributions	Evidence Identification and correction of any errors Errors occurring in the understanding and calculation of tax and NI implications of benefits in kind..	Evidence Identification and correction of any Errors Errors occurring in the understanding of the legislation relating to the constructions industry and the processing of relevant forms.	Evidence Identification and correction of any Errors Errors in calculation and presentation of information relating to payroll data.	
<p>IMPROVING OWN LEARNING AND PERFORMANCE</p> <p>LP3.1 Set targets using information from appropriate people and plan how these will be met</p> <p>LP3.2 Take responsibility for your learning using your plan to help meet targets and improve your performance</p> <p>LP3.3 Review progress and establish evidence of your achievements.</p>	Evidence NONE	Evidence NONE	Evidence NONE	Evidence NONE	Evidence NONE	

APPENDIX 3

National Occupational Standards for Payroll Level 3 Mapping of IAB Level 3 Certificate in Manual Payroll

UNIT 1

Unit 22: Contribute to the Maintenance of a Healthy, Safe and Productive Working Environment Element 22.1 Monitor and maintain a safe, healthy and secure working environment Element 22.2 Monitor and maintain an effective and efficient working environment	Certificate in Manual Payroll Unit 1 Learning Outcomes 3.1.1 – 3.1.8
THE STATUTORY FRAMEWORK Know and Understand:	
Health , safety and security at work:	
1 The importance of health and safety in your workplace (Element 22.1)	
2 The basic requirements of the health and safety and other legislation and regulations that apply to your Workplace (Element 22.1)	
3 The person(s) responsible for health, safety and security in your workplace (Element 22.1)	
4 The relevant up-to-date information on health, safety and security that applies to your workplace (Element 22.1)	✓
5 The importance of being alert to health, safety and security hazards (Element 22.1)	✓
6 The common health, safety and security hazards that affect people working in the administrative role and how to identify these (Element 22.1)	✓
7 Hazards you can put right yourself and hazards you must report (Element 22.1)	✓
8 The importance of warning others about hazards and how to do so until the hazard is dealt with (Element 22.1)	
9 Your organisation’s emergency procedures (Element 22.1)	
10 How to follow your organisation’s emergency procedures and your responsibilities in relation to these (Element 22.1)	
11 How to commend improvements to health and safety (Element 22.1)	
12 Health and safety records you may have to complete and how to do so (Element 22.1)	

Effectiveness and efficiency at work		
13	How the conditions under which you work can affect your effectiveness and efficiency and the effectiveness and efficiency of those around you (Element 22.2)	implied
14	How to organize your own work area so that you and others can work efficiently (Element 22.2)	implied
15	Your organisation's requirements on how you organize your working area (Element 22.2)	
16	The importance of organizing your work area so that it makes a positive impression on other people and examples of how to do so (Element 22.2)	implied
17	The importance of working in a way that shows respect for other people and examples of how to do this (Element 22.2)	
18	Conditions you can put right yourself and conditions you would have to report (Element 22.2)	
19	Manufacturer's instructions and your organisation's procedures for the equipment you use as part of your job (Element 22.2)	

Unit 74: Managing the Payroll Function Element 74.1 Applying management controls to the payroll function Element 74.2 Resolve queries and produce management information Element 74.3 Implement redundancy pay procedures	Certificate in Manual Payroll Unit 1 Learning Outcomes 3.1.1- 3.1.5
THE STATUTORY FRAMEWORK Know and Understand:	
1 Employment Rights Act legislation in respect of redundancy rights (Element 74.3)	implied
2 Industrial Tribunals legislation in respect of redundancy rights (Element 74.3)	implied
3 Data Protection legislation (Elements 74.1, 74.2 and 74.3)	✓
4 PAYE regulations in respect of: <ul style="list-style-type: none"> • Tax and NI liability on pay, expenses and benefits (Element 74.1) • National Insurance regulations concerning directors (Element 74.1) • Tax and National Insurance regulations relating to “ out of synch “ payments (Element 74.1) • Tax and National Insurance regulations concerning termination and lump sum payments (Element 74.1) • Legislation controlling attachment of earnings and their interaction with each other (Element 74.1) 	Implied throughout
The Organisation	
5. Information flows within the organisation (Element 74.2)	✓
6. Organisations, external agency and employee requirements for information (Element 74.2 and 74.3)	✓
7. Procedures for the security and confidentiality of information (Elements 74.1, 74.2 and 74.3)	✓
8. Sources of information for the resolution of discrepancies (Elements 74.1, 74.2 and 74.3)	✓

<p>Unit 75: Complete year end procedures: Element 75.1 Produce payroll year end returns Element 75.2 Identify reportable benefits and expenses in the context of tax and National Insurance Element 75.3 Produce reports of benefits</p>	<p>Certificate in Manual Payroll Unit 1 Learning Outcomes 3.1.1 – 3.1.5</p>
<p>THE STATUTORY FRAMEWORK Know and Understand:</p>	
<p>1 Data Protection legislation (Element 75.1, 75.2 and 75.3)</p>	<p>✓</p>
<p>2 PAYE regulations in respect of:</p> <ul style="list-style-type: none"> • Tax and National Insurance liability on pay, expenses and benefits (Element 75.1, 75.2 and 75.3) • Tax and National Insurance regulations relating to end of year reporting (Elements 75.1, 75.2 and 75.3) • The methods of submitting end of year returns (Elements 75.1 and 75.2) • Dispensations, extra statutory concessions, statutory exemptions and PAYE settlement agreements and their impact on end of year reporting for Tax and National Insurance purposes (Elements 75.2 and 75.3) 	<p>✓ ✓ ✓</p>
<p>The Organisation</p>	
<p>3 Policies for dealing with expenses and benefits (Elements 75.2 and 75.3)</p>	<p>✓</p>
<p>4 Method of payment of expenses (Elements 75.2 and 75.3)</p>	<p>✓</p>
<p>5 Policies, practices and procedures for filing (Elements 75.1 and 75.3)</p>	
<p>6 Signatories and authorisations (Elements 75.1 and 75.3)</p>	<p>✓</p>
<p>7 Information flows within the organisation (Elements 75.1 and 75.3)</p>	<p>✓</p>
<p>8 Procedures for the security and confidentiality of information (Elements 75.1, 75.2 and 75.3)</p>	<p>✓</p>
<p>9 Sources of information for the resolution of discrepancies (Elements 75.1, 75.2 and 75.3)</p>	<p>✓</p>
<p>10 Principles of payroll accounting and the reconciliation of balances (Element 75.1)</p>	<p>✓</p>

Unit 76: Maintain working relationships with external bodies Element 76.1 Facilitate the transfer of funds to external bodies Element 76.2 Provide information to authorised agencies	Certificate in Manual Payroll Unit 1 Learning Outcomes 3.1.1 – 3.1.5
THE STATUTORY FRAMEWORK Know and Understand:	
1 Data Protection legislation (Element 76.1 and 76.2)	✓
2 PAYE Regulations in respect of deadlines for Tax and NI payments (Element 76.1)	✓
3. Reporting requirements in respect of attachment of earnings (Element 76.1 and 76.2)	✓
The Organisation	
4 Policies, practices and procedures for filing (Element 76.2)	
5 Signatories and authorisations (Element 76.1 and 76.2)	✓
6 Timescales and schedules for updating, presenting and despatching data (Element 76.1 and 76.2)	✓
7 Information flows within the organisation (Element 76.2)	✓
8 Procedures for the security and confidentiality of information (Element 76.1 and 76.2)	✓
9 Systems for the transmission of disbursements to external agencies (Element 76.1 and 76.2)	✓
10 External agency requirements for information (Element 76.1 and 76.2)	✓
11 Sources of information for the resolution of discrepancies (Element 76.1 and 76.2)	✓

UNIT 2

Unit 74: Managing the Payroll Function Element 74.1 Applying management controls to the payroll function Element 74.2 Resolve queries and produce management information Element 74.3 Implement redundancy pay procedures	Certificate in Manual Payroll Unit 2 Learning Outcomes 3.2.1 – 3.2.6
THE STATUTORY FRAMEWORK Know and Understand:	
2 Employment Rights Act legislation in respect of redundancy rights (Element 74.3)	implied
2 Industrial Tribunals legislation in respect of redundancy rights (Element 74.3)	implied
3 Data Protection legislation (Elements 74.1, 74.2 and 74.3)	✓
4 PAYE regulations in respect of: <ul style="list-style-type: none"> • Tax and NI liability on pay, expenses and benefits (Element 74.1) • National Insurance regulations concerning directors (Element 74.1) • Tax and National Insurance regulations relating to “ out of synch “ payments (Element 74.1) • Tax and National Insurance regulations concerning termination and lump sum payments (Element 74.1) • Legislation controlling attachment of earnings and their interaction with each other (Element 74.1) 	Implied throughout
The Organisation	
5. Information flows within the organisation (Element 74.2)	✓
6. Organisations, external agency and employee requirements for information (Element 74.2 and 74.3)	✓
7. Procedures for the security and confidentiality of information (Elements 74.1, 74.2 and 74.3)	✓
8. Sources of information for the resolution of discrepancies (Elements 74.1, 74.2 and 74.3)	✓

<p>Unit 75: Complete year end procedures: Element 75.1 Produce payroll year end returns Element 75.2 Identify reportable benefits and expenses in the context of tax and National Insurance Element 75.3 Produce reports of benefits</p>	<p>Certificate in Manual Payroll Unit 2 Learning Outcomes 3.2.1 – 3.2.6</p>
<p>THE STATUTORY FRAMEWORK Know and Understand:</p>	
<p>1 Data Protection legislation (Element 75.1, 75.2 and 75.3)</p>	<p>✓</p>
<p>2 PAYE regulations in respect of:</p> <ul style="list-style-type: none"> • Tax and National Insurance liability on pay, expenses and benefits (Element 75.1, 75.2 and 75.3) • Tax and National Insurance regulations relating to end of year reporting (Elements 75.1, 75.2 and 75.3) • The methods of submitting end of year returns (Elements 75.1 and 75.2) • Dispensations, extra statutory concessions, statutory exemptions and PAYE settlement agreements and their impact on end of year reporting for Tax and National Insurance purposes (Elements 75.2 and 75.3) 	<p>✓ ✓ ✓</p>
<p>The Organisation</p>	
<p>3 Policies for dealing with expenses and benefits (Elements 75.2 and 75.3)</p>	<p>✓</p>
<p>4 Method of payment of expenses (Elements 75.2 and 75.3)</p>	<p>✓</p>
<p>5 Policies, practices and procedures for filing (Elements 75.1 and 75.3)</p>	
<p>6 Signatories and authorisations (Elements 75.1 and 75.3)</p>	<p>✓</p>
<p>7 Information flows within the organisation (Elements 75.1 and 75.3)</p>	<p>✓</p>
<p>8 Procedures for the security and confidentiality of information (Elements 75.1, 75.2 and 75.3)</p>	<p>✓</p>
<p>9 Sources of information for the resolution of discrepancies (Elements 75.1, 75.2 and 75.3)</p>	<p>✓</p>
<p>10 Principles of payroll accounting and the reconciliation of balances (Element 75.1)</p>	<p>✓</p>

Unit 76: Maintain working relationships with external bodies Element 76.1 Facilitate the transfer of funds to external bodies Element 76.2 Provide information to authorised agencies	Certificate in Manual Payroll Unit 2 Learning Outcomes 3.2.1 – 3.2.6
THE STATUTORY FRAMEWORK Know and Understand:	
1 Data Protection legislation (Element 76.1 and 76.2)	✓
2 PAYE Regulations in respect of deadlines for Tax and NI payments (Element 76.1)	✓
3. Reporting requirements in respect of attachment of earnings (Element 76.1 and 76.2)	✓
The Organisation	
4 Policies, practices and procedures for filing (Element 76.2)	
5 Signatories and authorisations (Element 76.1 and 76.2)	✓
6 Timescales and schedules for updating, presenting and despatching data (Element 76.1 and 76.2)	✓
7 Information flows within the organisation (Element 76.2)	✓
8 Procedures for the security and confidentiality of information (Element 76.1 and 76.2)	✓
9 Systems for the transmission of disbursements to external agencies (Element 76.1 and 76.2)	✓
10 External agency requirements for information (Element 76.1 and 76.2)	✓
11 Sources of information for the resolution of discrepancies (Element 76.1 and 76.2)	✓

APPENDIX 4

THE INTERNATIONAL ASSOCIATION OF BOOK-KEEPERS

FRAMEWORK FOR REGULATION	CODE OF BEST PRACTICE
<p>1. A member or a person entering into membership of the Association must comply with the law within his or her country of residence and contractual being. This applies to any actions made in the course of work completed either for an employer or a client, or any third party that looks to his or her professional standing.</p> <p>2. A member must not do anything which compromises or impairs, or is likely to compromise or impair, his or her integrity, or in the case of a client relationship, his or her professional independence.</p> <p>3. A member must always show a proper standard of work in all professional work completed in accordance with generally accepted practices and accounting standards.</p> <p>4. A member must not bring himself or herself into disrepute, or the Association into disrepute or the Accounting or Book-keeping professions into disrepute.</p> <p>5. A member must comply and uphold, so long as they remain a member, all matters of regulation shown in the Articles of Association, Byelaws and other material published by the Association and be bound by any action taken by Council relating to his or her membership.</p> <p>6. Any member who personally offers services, seen by their client as accountancy work is required to hold a practising certificate.</p>	<p>1. All members must exercise due care in carrying out their work.</p> <p>2. All members should plan their work.</p> <p>3. All members should have an adequate system of administration for the work they undertake.</p> <p>4. The terms of reference for any work should be agreed before the work commences, and members should adhere to those terms.</p> <p>5. The level of remuneration for any work undertaken should be agreed between the parties before the work is undertaken. The Association is not involved in setting the level of fees.</p> <p>6. In the event of a dispute between a member and a third party the Association will appoint an arbitrator. The costs of arbitration to be met by the parties involved.</p> <p>7. Any member who holds funds or property belonging to a third party must keep such funds or property clearly distinct from their own property and handle it with the same care as they would do if it was their own.</p> <p>8. No member should accept work where there is a conflict of interest unless all parties are aware of that conflict and have agreed that the work can be undertaken.</p> <p>9. Provision should be made as appropriate for continuity of service in the event of the member being incapacitated by illness, or in the event of death of the member.</p> <p>10. Where a member becomes aware that a third party with whom he has a contractual relationship is acting in breach of the law, then they must ensure that they comply with Regulation 1.</p> <p>11. Any member advertising services should comply with the standards laid down by the Advertising Standards Authority, or any similar regulations applicable in their country, or in the country where the advertisement is placed.</p> <p>12. In order to comply with Regulation 3 members should ensure that they remain competent by undertaking the necessary regular training each year.</p> <p>13. Members should consider their need for PII which is recommended for those holding a Practising Certificate with the IAB.</p>