



Sheffield  
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# SCA-Emp Diagnostic Toolkit

Evidence base booklet

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**Sustainable, ethical supply chains:  
balancing people and profit**





# Introduction

This booklet outlines the evidence that supports the SCA-Emp toolkit, available from [www.sca-emp.com](http://www.sca-emp.com)

## About the toolkit

The SCA-Emp toolkit is a free, online diagnostic toolkit developed at the University of Sheffield that helps organisations worldwide achieve financially sustainable supply chains and excellent employment practices. The toolkit requires managers to assess their organisations against statements relating to various aspects of their business, including human resource management, supply chain management and accounting. Evidence-based 'suggested actions' are then offered to make practical improvements.

## About this booklet

This document sets out each statement alongside the 'suggested actions' that were provided by the project team. The evidence that supports our guidance is listed alongside each statement. Both academic and practitioner studies were used. Names of authors and publication dates with links to the abstracts are included in this document under each statement. Where possible, freely available publications have been used.

## About research project

The SCA-Emp (Supply Chain Accounting and Employment Practices) project studied 100-plus organisations in the automobile and textile sectors in Brazil and South Africa. Findings suggest that while these companies tried to treat workers fairly, arm's length contracting with suppliers meant little was known of employment practices further down the supply chain. The SCA-Emp toolkit helps to address this problem. More information on the research findings are available via the contact details below.

## About research team

The toolkit was co-produced by academics and practitioners as part of an international research project funded by the UK Government's Economic and Social Research Council (ESRC)

Grant Number ES/K006452/1). Further details of the research team are available from [www.sca-emp.com](http://www.sca-emp.com). The project has been supported by professional bodies including CIMA, CIPD, FIEP, FIEPE and SABPP.

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# **SECTION ONE**

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## **Supply chain Relationships**

**Statement 1: Supplies are sourced locally where possible**

Suggested action(s) for improvement: Develop and implement a sourcing policy with clear, relevant objectives and criteria and then evaluate whether these are being achieved.

**Evidence:** [Blome and Henk \(2009\)](#); [Ivarsson and Alvstam \(2005\)](#); [Dibben et al \(2016\)](#)

**Statement 2: Records are kept of the names, numbers and key features of first tier suppliers**

Suggested action(s) for improvement: Build a supplier database to include relevant details (name, product, location, product quality and reliability, standard of HR practices etc) of all of the first tier suppliers.

**Evidence:** [Autry and Sanders \(2009\)](#); [CIPS \(2007\)](#)

**Statement 3: Records are kept of the names, numbers and key features of second tier suppliers**

Suggested action(s) for improvement: Add relevant details (name, product, location, product quality and reliability, standard of HR practices etc) of all of the second tier suppliers to the database on first tier suppliers

**Evidence:** [Autry and Sanders \(2009\)](#); [CIPS \(2013\)](#); [Wood et al \(2016\)](#)



**Statement 4: Records are kept of the names, numbers and key features of third tier suppliers and beyond**

Suggested action(s) for improvement: Add these details to the supplier database

**Evidence:** [Autry and Sanders \(2009\)](#); [CIPS \(2013\)](#); [Wood et al \(2016\)](#)

**Statement 5: A customer relationship management policy exists**

Suggested action(s) for improvement: Implement a customer relationship policy, drawing on good practice examples, and taking account of the feasibility of the actions required

**Evidence:** [Payne and Frow \(2005\)](#)

**Statement 6: A supplier relationship management policy exists**

Suggested action(s) for improvement: Implement a supplier relationship management policy, drawing on good practice examples and taking account of feasibility of the actions required

**Evidence:** [Lamming \(2005\)](#)

**Statement 7: A supplier satisfaction survey is used**

Suggested action(s) for improvement: Design a survey (or select an existing survey that is appropriate for the company), conduct the survey, evaluate the responses, take actions, then give feedback to internal functions within the company and to suppliers

**Evidence:** [Essig and Amann \(2009\)](#); [Hayes \(1998\)](#)

**Statement 8: Company-supplier forums are used to share best practice on manufacturing processes**

Suggested action(s) for improvement: Set up a company-supplier forum, either face-to-face or online, to determine the scope of issues to be addressed and agree the degree of confidentiality. Then conduct the forum, develop action points, and evaluate the effects of the actions taken

**Evidence:** [Dyer and Singh \(1998\)](#); [Peters et al \(2010\)](#)

**Statement 9: Company-supplier forums are used to share best practice on employment practices**

Suggested action(s) for improvement: Include best employment practice that fosters employee engagement, access to skills and development, and equity, whilst securing quality outcomes to meet business needs as an item for discussion with the company-supplier forum

**Evidence:** [Koulikoff-Souvion and Harrison \(2010\)](#)

**Statement 10: Mutuality-based relationships (rather than transactional relationships) with suppliers exist**

Suggested action(s) for improvement: Consider how to develop more effective long term and collaborative relationships with suppliers

**Evidence:** [Seal et al \(2004\)](#); [Lamming \(1996\)](#)

**Statement 11: Training is provided to suppliers on manufacturing processes**

Suggested action(s) for improvement: Consider which training should be provided, evaluate costs and benefits of training, hold training activities, then evaluate their effectiveness

**Evidence:** [Dyer and Singh \(1998\)](#); [Peters et al \(2010\)](#)

**Statement 12: Training is provided to suppliers on employment practices**

Suggested action(s) for improvement: Consider which training should be provided, through consultation with relevant parties (supply chain manager, production managers, HR manager, and trade union where there is one), evaluate the potential costs and benefits of training activities, hold training activities, then evaluate their effectiveness

**Evidence:** [Koulikoff-Souvion and Harrison \(2010\)](#)

**Statement 13: Training is provided to suppliers on accounting practices**

Suggested action(s) for improvement: Consider which training should be provided (in consultation with the accounting function, HR and the trade union where there is one), evaluate costs and benefits of training, hold training activities, then evaluate their effectiveness

**Evidence:** [Coad and Cullen \(2006\)](#); [Meira et al \(2010\)](#)

**Statement 14: Training is provided to customers on employment practices**

Suggested action(s) for improvement: Consider which training should be provided, through consultation with relevant parties (supply chain manager, production managers, HR manager, and trade union where there is on), evaluate the potential costs and benefits of training activities, hold training activities, then evaluate their effectiveness

**Evidence:** [Koulikoff-Souvion and Harrison \(2010\)](#)

**Statement 15: Our company is aware of whether suppliers recognise trade unions, and knows their names**

Suggested action(s) for improvement: Ask suppliers for this information, and explain why the information is being requested and how it will be used.

**Evidence:** [Blyton and Turnbull \(2004\)](#); [CIPD \(2015\)](#)

**Statement 16: There is confidence in the reliability of suppliers**

Suggested action(s) for improvement: If there is not confidence in the reliability of suppliers then it may be necessary to work with the suppliers (for example, through training them or investing capital in them), advising them on reliability related processes, or try to find alternative suppliers

**Evidence:** [Christopher \(2016\)](#); [Gunasekaran et al \(2004\)](#)

**Statement 17: There is confidence in the quality of products produced by suppliers**

Suggested action(s) for improvement: If there is not confidence in the quality of products then it may be necessary to work with the suppliers (for example, through training them) or try to find alternative suppliers

**Evidence:** [Christopher \(2016\)](#); [Gunasekaran et al \(2004\)](#)

**Statement 18: An audit of supplier HR practices is carried out prior to contracts being awarded**

Suggested action(s) for improvement: Develop Terms of Reference for the audit and engage a reputable independent auditor to carry out this audit and provide constructive feedback. If employing an external auditor is currently too costly, initially conduct audits internally and investigate how to move toward employing an external auditor

**Evidence:** [Christopher \(2016\)](#); [Gunasekaran et al \(2004\)](#)

**Statement 19: An audit of supplier HR practices is carried out at regular intervals after the contract is awarded**

Suggested action(s) for improvement: Develop Terms of Reference for the audit and engage a reputable independent auditor to carry out these audits and provide constructive feedback. If employing an external auditor is currently too costly, initially conduct audits internally and investigate how to move toward employing an external auditor

**Evidence:** [Christopher \(2016\)](#)

**Statement 20: A risk management policy is in place in order to anticipate and prevent potential damage to reputation.**

Suggested action(s) for improvement: Implement a risk management policy through consultation with relevant functions (production, supply chain managers, HR, accounting, finance etc)

**Evidence:** [Christopher \(2016\)](#)

## **SECTION TWO**

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# **Accounting**

## Recording employment figures

### **Statement 21: Records are kept of the relative proportions of male and female workers in our workforce, their role and pay grade/status**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including where the figures show that there is a lack of equity compared to the local population. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

### **Statement 22: Records are kept of the relative proportions of older and younger workers in our workforce and their role and pay grade/status**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including where the figures show that there is a lack of equity compared to the local population. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

### **Statement 23: Records are kept of the relative proportions of workers according to race in our workforce, and also of their role and pay grade/status**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including where the figures show that there is a lack of equity compared to the local population. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)



**Statement 24: Records are kept of the number of workers with a disability in our workforce, their role and pay grade/status**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including where the figures show that there is a lack of equity compared to the local population. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 25: Records are kept of the numbers of people being trained within our workforce and these records include equality data (gender, race, age and disability)**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including where the figures show that there is a lack of equity in terms of outcomes. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 26: Records are kept of the number of our workers who have been made redundant, either voluntarily or compulsorily, and these records include equality data (gender, race, age and disability)**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including where the figures show that there is a lack of equity in terms of outcomes. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 27: Records are kept of the costs that have been incurred by making people redundant from our company**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 28: Records are kept of the costs of our employees' absence**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 29: Records are kept of the costs of our employees' sickness absence**

Suggested action(s) for improvement: To enable this to happen, data will need to be kept on the causes of absence. Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

**Evidence:** [James et al \(2002\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 30: Records are kept of the costs of our employees' sickness absence due to mental health issues or stress**

Suggested action(s) for improvement: To enable this to happen, data will need to be kept on the causes of absence. Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

**Evidence:** [James et al \(2002\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 31: Records are kept of our recruitment costs**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

Evidence: [Koch and McGrath \(1996\)](#); [Roberts \(1996\)](#); [CIPD \(2018\)](#)

**Statement 32: Records are kept of our training and development costs**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

Evidence: [Wilson \(2014\)](#); [CIPD \(2018\)](#)

**Statement 33: Records are kept of our private health insurance costs**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

Evidence: [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 34: Records are kept of the costs of special equipment for disabled employees within our company**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

Evidence: [Dibben et al \(2002\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 35: Records are kept of the costs of adjustments made to the working environment for disabled employees within our company**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

**Evidence:** [Dibben et al \(2002\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 36: Records are kept of salary costs for our workforce**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 37: Records are kept of the costs of compensation for accidents for our workers**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that those responsible for HR, and accounting and health and safety have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

**Statement 38: Records are kept on the number of days lost within our company due to industrial action**

Suggested action(s) for improvement: Set up a database or add this feature to an existing database. Ensure that both HR and accounting have access to these figures

**Evidence:** [Marler and Boudreau \(2017\)](#); [Levensen \(2005\)](#); [CIPD \(2018\)](#)

## **SECTION THREE**

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# **Supply Chain Accounting**

**Statement 39: Open book accounting is used with suppliers to reduce costs and increase value across the supply chain**

Suggested action(s) for improvement: Where not already used, start a conversation with suppliers about the feasibility of using this technique and the forms of information that might be shared

**Evidence:** [Caglio \(2017\)](#); [Agndal and Nilsson \(2010\)](#); [CIMA \(2009\)](#)

**Statement 40: Open book accounting is used with customers to reduce costs and increase value across the supply chain**

Suggested action(s) for improvement: Where not already used, start a conversation with customers about the feasibility of using this technique and the forms of information that might be shared

**Evidence:** [Agndal and Nilsson \(2010\)](#); [Kajuter & Kulmala \(2005\)](#); [CIMA \(2009\)](#)

**Statement 41: Value chain analysis and costing is used**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, preferably in liaison with supply chain partners

**Evidence:** [Dekker \(2003\)](#); [Hervani et al \(2005\)](#); [CIMA \(2009\)](#)

**Statement 42: Cost to serve (customer profitability analysis) is used**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, preferably in liaison with supply chain partners

**Evidence:** [Guerreiro et al \(2008\)](#); [CIMA \(2009\)](#)

**Statement 43: A balanced scorecard is used**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, with consultation between various functions including accounting and HR, and preferably in liaison with supply chain partners

**Evidence:** [Kaplan and Norton \(1992\)](#); [Hervani et al \(2005\)](#); [Baghwat and Sharma \(2007\)](#); [CIMA \(2009\)](#)

**Statement 44: The balanced scorecard incorporates measures of employee health and safety**

Suggested action(s) for improvement: Where a balanced scorecard is used, ensure that it includes these measures, preferably following liaison with supply chain partners

**Evidence:** [Mearns and Havold \(2003\)](#); [CIMA \(2009\)](#)

**Statement 45: The balanced scorecard incorporates measures of employment diversity**

Suggested action(s) for improvement: Where a balanced scorecard is used, ensure that it includes these measures, preferably following liaison with supply chain partners

**Evidence:** [Niven \(2005\)](#); [CIMA \(2009\)](#)

**Statement 46: The balanced scorecard incorporates measures of employee pay and reward**

Suggested action(s) for improvement: Where a balanced scorecard is used, ensure that it includes these measures, preferably following liaison with supply chain partners

**Evidence:** [Niven \(2005\)](#); [CIMA \(2009\)](#)

**Statement 47: The balanced scorecard incorporates measures of training, development and educational opportunities**

Suggested action(s) for improvement: Where a balanced scorecard is used, ensure that it includes these measures, preferably following liaison with supply chain partners

Evidence: [Niven \(2005\)](#); [CIMA \(2009\)](#)

**Statement 48: The balanced scorecard incorporates measures of relationships with suppliers**

Suggested action(s) for improvement: Where a balanced scorecard is used, ensure that it includes these measures, preferably following liaison with supply chain partners

Evidence: [Niven \(2005\)](#); [CIMA \(2009\)](#)

**Statement 49: The balanced scorecard incorporates measures of relationships with customers**

Suggested action(s) for improvement: Where a balanced scorecard is used, ensure that it includes these measures, preferably following liaison with supply chain partners

Evidence: [Nair \(2009\)](#); [CIMA \(2004\)](#)

**Statement 50: Social and environmental measures are incorporated into the balanced scorecard**

Suggested action(s) for improvement: Where a balanced scorecard is used, ensure that it includes these measures, preferably following liaison with supply chain partners

Evidence: [Arena et al \(2015\)](#); [Buttler et al \(2011\)](#); [CIMA \(2009\)](#)



**Statement 51: The use of the balanced scorecard, and its aims and objectives are communicated to employees**

Suggested action(s) for improvement: Consider how and when to communicate this information to employees as part of the overall employee communication strategy

**Evidence:** [Niven \(2005\)](#); [McPhail et al \(2008\)](#); [CIMA \(2009\)](#)

**Statement 52: Activity based costing is used**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, preferably in liaison with supply chain partners

**Evidence:** [Dekker \(2003\)](#); [Swenson \(1995\)](#); [CIMA \(2009\)](#)

**Statement 53: Inter-organisational cost management is used**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, preferably in liaison with supply chain partners

**Evidence:** : [Coad and Cullen \(2006\)](#); [Fayard et al \(2012\)](#); [CIMA \(2009\)](#)

**Statement 54: Total cost control is used**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, preferably in liaison with supply chain partners

**Evidence:** [Carr and Ng \(1995\)](#); [Dekker \(2003\)](#); [CIMA \(2009\)](#)

**Statement 55: Target costing is used**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, preferably in liaison with supply chain partners

Evidence: [Gopalakrishnan et al \(2015\)](#); [Kato \(1993\)](#); [CIMA \(2009\)](#)

**Statement 56: The costs of outsourcing activities are identified and compared with comparative internal costs.**

Suggested action(s) for improvement: In considering whether to outsource, take into account the impact on morale and motivation, potential feelings of job insecurity for employees and the possible impacts on productivity. Also preferably take these decisions following liaison with supply chain partners

Evidence: [CIMA \(2009\)](#)

**Statement 57: Where outsourcing is being considered, a risk assessment of supplier continuity and quality assurance measures are carried out.**

Suggested action(s) for improvement: The risk associated with supplier failure needs to be assessed and a robust quality assurance procedure put in place to ensure compliance with the specification

Evidence: [CIMA \(2009\)](#)

**Statement 58: The benefits of outsourcing are identified and compared with the costs of outsourcing**

Suggested action(s) for improvement: In considering whether to outsource, take into account the impact on morale and motivation, potential feelings of job insecurity for employees and the possible impacts on productivity. Also preferably take these decisions following liaison with supply chain partners

Evidence: [CIMA \(2009\)](#)

**Statement 59: Cost transparency through the supply chain is used to improve performance.**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool. Also preferably take these decisions following liaison with supply chain partners

Evidence: [CIMA \(2009\)](#)

**Statement 60: Processes are mapped to take out non value-adding activities, while taking account of social implications**

Suggested action(s) for improvement: Consider the feasibility and value of using this tool, preferably in liaison with supply chain partners

Evidence: [CIMA \(2009\)](#)

# **SECTION FOUR**

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## **Employment practices in your organisation**

## Number of workers and job tenure

### **Statement 61: The number of workers in our company who are on temporary contracts is minimised**

Suggested action(s) for improvement: Review whether the number of temporary workers is similar or different to those within the industry, and if necessary aim toward the recruitment of more full time workers or put existing temporary workers onto permanent contracts. Where it is essential to employ temporary workers ensure that they have the same pay and benefits as permanent workers

**Evidence:** Cuyper and Witte ([2006](#), [2007](#)); [Burgess et al \(2013\)](#); [ILO \(1998\)](#)

### **Statement 62: Temporary workers in our company have the same pay and benefits as permanent workers**

Suggested action(s) for improvement: Review pay and benefits of temporary and permanent workers across different job roles and then aim to ensure that workers' pay is of equal value for equal work

**Evidence:** [Pulignano and and Doerflinger \(2013\)](#); [Burgess et al \(2013\)](#); [Pulignano et al \(2015\)](#); [ILO \(1998\)](#)

### **Statement 63: Temporary workers in our company have the same entitlement to training as permanent workers**

Suggested action(s) for improvement: Review training opportunities and the extent to which training opportunities are taken up for both temporary and permanent workers across different job roles then adapt practices to ensure that training provision is equitable

**Evidence:** [Choi and Yoon \(2015\)](#); [CIPD \(2016\)](#)

**Statement 64: Temporary workers in our company have the same working conditions as permanent workers**

Suggested action(s) for improvement: Review working conditions for all groups of workers then adapt practices to ensure that working conditions are equitable

**Evidence:** : [Pulignano and and Doerflinger \(2013\)](#); [Torka and Schyns \(2010\)](#); [ILO \(1998\)](#)

**Statement 65: Labour brokers are not used by our company**

Suggested action(s) for improvement: Reduce reliance on labour brokers and aim to employ new employees directly. Also, try to put existing workers employed through labour brokers onto permanent contracts, while ensuring that recruitment processes are consistently applied. If it is essential to employ temporary workers ensure that they have the same pay and benefits as permanent workers

**Evidence:** [Torka and Schyns \(2010\)](#); Cuyper and Witte ([2006](#), [2007](#)); [ILO \(1998\)](#)

**Statement 66: A redundancy policy exists within our company**

Suggested action(s) for improvement: Ensure that a redundancy policy is developed and that it includes consultation with workers and worker representatives including trade unions, as appropriate

**Evidence:** [Dibben et al \(2011\)](#); [Marchington and Kynighou \(2012\)](#); [Bacon and Blyton \(2004\)](#); [ILO \(1998\)](#);

**Statement 67: The percentage of workers in our company who are given compulsory redundancy is minimised**

Suggested action(s) for improvement: Aim to minimise the number of compulsory redundancies in any call for redundancies

**Evidence:** [Pierse and McHale \(2015\)](#); [Pulignano and and Doerflinger \(2013\)](#); [ILO \(1998\)](#)

**Statement 68: Informal sector workers are not employed by our company**

Suggested action(s) for improvement: Check that no informal sector workers are currently employed. If they are employed in this way then put them onto permanent or temporary employment contracts

**Evidence:** [Alberti et al. \(2018\)](#); [Burgess et al \(2013\)](#); [ILO \(2011\)](#)

**Statement 69: Child labour is not employed by our company**

Suggested action(s) for improvement: Check national legislation and then ensure that child labour is not used

**Evidence:** [Eaton and Da Silva \(1998\)](#); [Doepke and Zilibotti \(2010\)](#); [ILO \(1998\)](#)

**Statement 70: Forced labour is not used by our company**

Suggested action(s) for improvement: Do not use forced labour

**Evidence:** [Crane \(2013\)](#); [Phillips \(2013\)](#); [ILO \(1998\)](#)

**Statement 71: Employee turnover within our company is measured**

Suggested action(s) for improvement: Set up systems to measure employee turnover, and also include an exit questionnaire when people leave so that the causes for leaving the company can be analysed and action can be taken to reduce turnover

**Evidence:** [Holtom et al. \(2005\)](#); [Guchait and \(2010\)](#); [CIPD \(2018\)](#)



## Working hours

**Statement 72: Workers within our company are not required to work beyond the legal maximum number of working hours for this industry**

Suggested action(s) for improvement: Assess the number of working hours that employees work and then ensure that they do not work above the legal maximum

**Evidence:** [Sturges \(2013\)](#); [Craig and Powell \(2011\)](#); [ILO \(1998\)](#)

**Statement 73: Workers within our company are not required to work beyond the maximum number of working hours for this industry as agreed through collective agreements with trade unions**

Suggested action(s) for improvement: Assess the number of working hours that employees work and then ensure that they do not work above the maximum number of hours that was agreed for the industry

**Evidence:** [Worrall and Cooper \(1999\)](#); [Dembe \(2009\)](#); [Spector et al \(2004\)](#); [ILO \(1998\)](#)

**Statement 74: Workers within our company are not required to work beyond the average number of working hours for this industry**

Suggested action(s) for improvement: Benchmark against competitors then work towards reducing working hours

**Evidence:** [Craig and Powell \(2011\)](#); [Spector et al \(2004\)](#); [van Wanrooy and Wilson \(2006\)](#); [ILO \(1998\)](#)

**Statement 75: Flexitime is made available to workers in our company**

Suggested action(s) for improvement: Evaluate in which areas of the company flexitime is possible and then offer flexitime to workers as appropriate

**Evidence:** [Galea et al \(2014\)](#); [Papalexandris and Kramar \(1997\)](#); [Reilly \(1998\)](#); [ILO \(2017\)](#)

**Statement 76: Maternity leave is provided to workers within our company**

Suggested action(s) for improvement: Provide maternity leave and paternity leave where relevant. Also ensure that employees are aware of how to claim it

**Evidence:** [Baker and Milligan \(2010\)](#); [Smeaton and Marsh \(2006\)](#); [Tanaka and Waldfogel \(2007\)](#); [CIPD \(2018\)](#)

**Statement 77: Workers with family responsibilities within our company are provided with equality of opportunity and treatment**

Suggested action(s) for improvement: Assess the number of employees with family responsibilities and then compare whether they have equal working conditions and terms of employment. Questions about employee needs might also be covered within an employee engagement survey (see section on voice)

**Evidence:** [Cooke \(2007\)](#); [Budd and Mumford \(2006\)](#); [Lewis and Taylor \(1996\)](#); [ACAS \(2015\)](#)

## Recruitment

**Statement 78: Objective appointment on merit and competency based recruitment is used within our company**

Suggested action(s) for improvement: If more informal systems are currently used investigate how to change recruitment practices, taking account of the size of the company and sector

**Evidence:** [Lavigna and Hays \(2004\)](#); [Lado and Wilson \(1994\)](#); [Barber \(1998\)](#)

**Statement 79: Within our company formal processes are used for recruitment whereby all processes take account of the same level of criteria or assessment tool**

Suggested action(s) for improvement: If more informal systems are currently used investigate how to change recruitment practices, taking account of the size of the company and sector

**Evidence:** [Van den Brink et al \(2010\)](#); [Carroll et al\(1999\)](#); [Tanova and Nadiri \(2005\)](#); [CIPD \(2015\)](#)

**Statement 80: Within our company there is a balance between the number of expatriates and local people in senior management positions**

Suggested action(s) for improvement: Evaluate the proportion of expatriates and local people and ensure that local people are employed where feasible and appropriate

**Evidence:** [Toh and DeNisi \(2005\)](#); [Ang et al \(2003\)](#); [Widmier et al \(2008\)](#); [HR Exchange Network \(2015\)](#)

## Training and development

**Statement 81: Within our company appropriate on-the-job training is provided**

Suggested action(s) for improvement: On-the-job training is usually provided. If this is not the case then consider which workers might provide training and, if necessary, provide training on how to train others

**Evidence:** [Galanaki et al \(2008\)](#); [Almeida et al \(2012\)](#); [CIPD \(2017\)](#)

**Statement 82: Within our company external training and educational opportunities are provided for managerial / professional staff where this cannot be provided effectively in-house**

Suggested action(s) for improvement: Evaluate training needs and consider the costs and benefits of providing additional training for managerial / professional staff. Then source reputable training providers. Following the training evaluate individual and organisational benefits

**Evidence:** [Galanaki et al \(2008\)](#); [Almeida et al \(2012\)](#); [CIPD \(2017\)](#)

**Statement 83: Within our company external training and educational opportunities are provided for non-managerial staff**

Suggested action(s) for improvement: Evaluate training needs and consider the costs and benefits of providing additional training for managerial / professional staff. Then source reputable training providers. Following the training evaluate individual and organisational benefits

**Evidence:** [Nadler and Nadler \(2012\)](#); [Galanaki et al \(2008\)](#); [CIPD \(2017\)](#)

## Outsourcing

**Statement 84: Products are made in house where it is cost effective to do so**

Suggested action(s) for improvement: Evaluate whether it is possible and feasible to in-source products

**Evidence:** [Arnold \(2010\)](#); [Wang and Heyes \(2017\)](#); [ILO \(1998\)](#)

**Statement 85: Outsourced workers who work in our factory have the same terms and conditions as in-house workers**

Suggested action(s) for improvement: Assess the terms and conditions of directly employed and outsourced workers in order to see whether their terms and conditions are equivalent. If this is not the case, consider how to influence the outsourced provider to improve employment conditions

**Evidence:** [Kalleberg \(2000\)](#); [Purcell & Purcell \(1998\)](#); [ILO \(1998\)](#)

**Statement 86: Outsourced workers who work in our factory have working conditions that at least meet exceed the legal minimum**

Suggested action(s) for improvement: Assess the terms and conditions of directly employed and outsourced workers in order to see whether their terms and conditions exceed the legal minimum. If this is not the case, consider how to influence the outsourced provider to improve employment conditions

**Evidence:** [Cunningham and James \(2009\)](#); [Marchington \(2015\)](#); [ILO \(1998\)](#)

**Statement 87: Outsourced workers who work in our factory have working conditions that exceed the minimum determined by collective agreements with trade unions, where unions are recognised by our company**

Suggested action(s) for improvement: Assess the terms and conditions of directly employed and outsourced workers in order to see whether their terms and conditions exceed the minimum set by collective agreements. If this is not the case, consider how to influence the outsourced provider to improve employment conditions

**Evidence:** Marchington ([2011](#); [2015](#)); [ILO \(1998\)](#)

## Equal opportunities

**Statement 88: Within our company an equal opportunities policy exists that includes reference to age, gender, disability and race**

Suggested action(s) for improvement: Implement and monitor an equal opportunities policy, with reference to international labour organisation conventions, national legislation and good practice within competitor organisations

**Evidence:** [Dickens \(2007\)](#); ILO ([1998](#), [2011](#))

**Statement 89: The equal opportunities policy within our company includes reference to religion and belief, sexual orientation, gender reassignment, and marriage and civil partnership**

Suggested action(s) for improvement: Implement and monitor an equal opportunities policy, with reference to international labour organisation conventions, national legislation and good practice within competitor organisations

**Evidence:** [Dickens \(2007\)](#); ILO ([1998](#), [2011](#))

**Statement 90: The proportion of men and women employed within our company is representative of the local population**

Suggested action(s) for improvement: If the proportions of men and women employed are not presentative of the local community, the company should check whether the proportions reflect education and experience or whether other (discriminatory) factors are happening. Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including bias in recruitment.

**Evidence:** [Crompton and Feuvre \(2000\)](#); [Rubery \(2002\)](#); ILO ([1998](#), [2011](#))

**Statement 91: Within our company the percentage of managers who are male and female reflects the percentages employed in the company**

Suggested action(s) for improvement: Examine promotions processes and ensure that decisions are made based on competence.

**Evidence:** [McTavish and Miller \(2009\)](#); [Dezsö and Ross \(2012\)](#); ILO ([1998](#), [2011](#))

**Statement 92: Within our company the percentage of workers of different races reflects the percentages in the local population**

Suggested action(s) for improvement: Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including, for example, recruitment practices within the company

**Evidence:** [Armstrong et al \(2010\)](#); [Shen et al \(2009\)](#); [ILO \(1998\)](#)

**Statement 93: Within our company the percentage of managers of different races reflects the percentages employed in the company**

Suggested action(s) for improvement: Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including, for example, promotion practices within the company

**Evidence:** [Starks \(2009\)](#); [Bradley and Healy \(2010\)](#); [ILO \(1998\)](#)



**Statement 94: Our company employs the minimum legal percentage or above of disabled workers**

Suggested action(s) for improvement: Check the relevant legislation on employing disabled workers (or equity legislation). Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including for example, recruitment practices within the company

**Evidence:** [Foster and Scott \(2015\)](#); [Lengnick-Hall \(2007\)](#); [ILO \(1998\)](#)

**Statement 95: The percentage of managers who are disabled reflects the percentages employed in our company**

Suggested action(s) for improvement: Use the data as appropriate to highlight possible inequalities, investigate their underlying causes and remove any unfairness or disadvantage including, for example, promotion and support for promotion that are followed within the company.

**Evidence:** [Araten-Bergman and Werner \(2016\)](#); [Zanoni \(2011\)](#); [Lengnick-Hall \(2007\)](#); [CIPD \(2017\)](#)

**Statement 96: Within our company a budget for disability exists and is used for adjustments such as new equipment or adaptations to the workplace**

Suggested action(s) for improvement: Investigate whether adjustments have been offered and provided. If appropriate, seek and obtain advice or funding for adjustments by national government or from non-governmental organisations or charities

**Evidence:** [James et al \(2002\)](#); [Lewis et al \(2013\)](#); [Stanley and Regan \(2003\)](#); [CIPD \(2017\)](#)

## Managing attendance

### **Statement 97: Within our company the number of days lost due to absence is recorded and analysed**

Suggested action(s) for improvement: Set up a new database or add this information to the existing database. Take action if the number of days lost is high. For example, arrange meetings to speak with individuals who have taken multiple absences, to try to find out the underlying reasons for this and address them

**Evidence:** [Hopkins \(2014\)](#); [Schaufeli and Bakker \(2009\)](#); [CIPD \(2018\)](#)

### **Statement 98: Within our company the frequencies of an individual's absences are recorded and analysed**

Suggested action(s) for improvement: Set up a new database or add this information to the existing database. Take action if the number of days lost is high. For example, arrange meetings to speak with individuals who have taken multiple absences, to try to find out the underlying reasons for this and address them

**Evidence:** [Lidwall and Marklund \(2011\)](#); [Lidwall \(2009\)](#); [CIPD \(2018\)](#)

### **Statement 99: Within our company the duration of an individual's absences are recorded and analysed**

Suggested action(s) for improvement: Set up a new database or add this information to the existing database. Take action if the number of days lost is high. For example, arrange meetings to speak with individuals who have taken long absences, to try to find out the underlying reasons for this

**Evidence:** [Lidwall and Marklund \(2011\)](#); [Puhani and Sonderhof \(2010\)](#); [CIPD \(2018\)](#)

**Statement 100: Within our company a combined figure showing the number of days lost, frequencies, causes, location and duration is calculated**

Suggested action(s) for improvement: Assess the potential benefits of using the Bradford factor to assess the type of absences and consider using this method

**Evidence:** [Dibben et al \(2001\)](#); [Lidwall and Marklund \(2011\)](#); [Puhani and Sonderhof \(2010\)](#); [CIPD \(2018\)](#)

**Statement 101: The reasons for absence for workers within our company are recorded**

Suggested action(s) for improvement: Set up a new database or add this information to the existing database. Arrange meetings to speak with individuals after they return to work, to try to find out the underlying reasons for this

**Evidence:** [Lidwall and Marklund \(2011\)](#); [Johns \(2010\)](#); [CIPD \(2018\)](#)

**Statement 102: Within our company an absence policy exists**

Suggested action(s) for improvement: Design an appropriate absence policy and ensure that it is implemented

**Evidence:** [James et al \(2006\)](#); [Richbell and Minchin \(2011\)](#); [Siukola et al \(2013\)](#); [CIPD \(2018\)](#)

**Statement 103: Within our company the absence policy is consistently applied**

Suggested action(s) for improvement: Train line managers so that they know how to implement the policy consistently

**Evidence:** [Cunningham et al \(2004\)](#); [Taylor et al \(2010\)](#); [Johns \(2010\)](#); [Black and Frost \(2011\)](#); [CIPD \(2018\)](#)

**Statement 104: A return to work policy exists within our company**

Suggested action(s) for improvement: Ensure that this is covered within the absence policy and training

**Evidence:** [James et al \(2006\)](#); [Hoefsmit et al \(2012\)](#); [Butler et al \(1995\)](#); [CIPD \(2018\)](#)

**Statement 105: Within our company adaptations are made to work or working hours, if necessary, when a sick or disabled employee returns to work after an absence from work**

Suggested action(s) for improvement: These decisions should be made in consultation with the employee, and with the agreement of the line manager and HR manager. They might be short term or longer term changes

**Evidence:** [Dibben et al \(2018\)](#); [Carroll et al \(2010\)](#); [Hausknecht et al \(2008\)](#); [CIPD \(2018\)](#)

## Health & safety and wellbeing

### **Statement 106: Our company believes that it is compliant with health and safety legislation**

Suggested action(s) for improvement: Ensure that the appropriate people are kept updated on legislation

**Evidence:** [Gunningham and Johnstone \(1999\)](#); [Ridley and Channing \(2008\)](#); [CIPD \(2017\)](#)

### **Statement 107: There has been no enforcement action taken against our company by a regulator in the last 3 years**

Suggested action(s) for improvement: If enforcement action has been taken consider how to improve health and safety. See International Labour Organisation conventions, or for example, guidance issued by the UK health and safety executive or other national bodies

**Evidence:** [Gunningham and Johnstone \(1999\)](#); [Ridley and Channing \(2008\)](#); [CIPD \(2017\)](#)

### **Statement 108: Promoting health and safety is one of our company's key priorities**

Suggested action(s) for improvement: Ensure that health and safety is a key priority and that this is communicated effectively to all employees

**Evidence:** [Ridley and Channing \(2008\)](#); [Mayhew and Quinlan \(1997\)](#); [CIPD \(2017\)](#)

**Statement 109: There are lower accident rates in our company than in competitor firms**

Suggested action(s) for improvement: If accident rates are high, Ensure that health and safety is a key priority and that this is communicated effectively to all employees. Consider whether additional training is needed

**Evidence:** [Ridley and Channing \(2008\)](#); [Mayhew and Quinlan \(1997\)](#); [CIPD \(2017\)](#)

**Statement 110: A health and well-being policy exists in our company and is implemented**

Suggested action(s) for improvement: Design and implement an appropriate health and well-being policy and ensure that it is implemented. A trade union safety representative might be consulted in this process

**Evidence:** [Noblet and LaMontagne \(2006\)](#); [Clarke and Cooper \(2004\)](#); [Ridley and Channing \(2008\)](#); [CIPD \(2017\)](#)

**Statement 111: A policy on work-life balance exists within our company**

Suggested action(s) for improvement: Design an appropriate work-life balance policy and ensure that it is implemented

**Evidence:** [Dollard and Bakker \(2010\)](#); [Bohle and Quinlan \(2000\)](#); [CIPD \(2016\)](#)

**Statement 112: Occupational health provision support exists within our company and works effectively with the HR function**

Suggested action(s) for improvement: Occupational health support might be provided internally or externally. So firms might share a occupational health provider with other firms

**Evidence:** [Hansez and Chmiel \(2010\)](#); [Ridley and Channing \(2008\)](#); [CIPD \(2016\)](#)

**Statement 113: Within our company a trade union health and safety representative is consulted on changes to policy and practices**

Suggested action(s) for improvement: Consult the trade union health and safety representative on the design and any changes to health and safety policy and practices

**Evidence:** [Gunningham \(2008\)](#); [Milgate et al \(2002\)](#); [ILO \(1998\)](#)

## Discipline and grievance

**Statement 114: Our company has a policy for dealing with discipline and grievance**

Suggested action(s) for improvement: Design an appropriate policy on grievance and discipline and ensure that it is implemented.

**Evidence:** [Dibben et al \(2011\)](#); [Antcliff and Saundry \(2009\)](#); [Earnshaw and Marchington \(2000\)](#); [ILO \(1998\)](#)

**Statement 115: Worker complaints are dealt with in a constructive and consistent way in our company**

Suggested action(s) for improvement: This should be covered under the policy on discipline and grievance. If the company recognises a trade union the trade union representative might be involved in the process

**Evidence:** [Walker and Hamilton \(2011\)](#); [Antcliff and Saundry \(2009\)](#); [ILO \(1998\)](#)



## Pay and benefits

**Statement 116: In our company, wages are at or above the minimum wage for this industry or at the very least, the Real Living Wage in the UK**

Suggested action(s) for improvement: Investigate whether it is feasible to increase pay in order to enhance retention

**Evidence:** [Kato and Morishima \(2002\)](#); [Alaniz et al \(2011\)](#); [Burgess and Connell \(2008\)](#); ILO ([1998](#), [2011](#))

**Statement 117: In our company pay is equitable (and non-discriminatory) according to gender, race, disability and age**

Suggested action(s) for improvement: Measure pay levels for different groups of workers and job roles. Then ensure that pay is equitable (and non-discriminatory) according to gender, race, disability and age. Non-discriminatory job evaluation may be applied.

**Evidence:** [Kato and Morishima \(2002\)](#); [Currall et al \(2005\)](#); ILO ([1998](#), [2011](#))

**Statement 118: Health insurance is provided for all of our workers**

Suggested action(s) for improvement: Investigate the potential benefits of paying for health insurance (such as worker commitment attendance and productivity) and then consider whether providing health insurance for all workers is feasible

**Evidence:** [Royalty \(2000\)](#); [O'Brien \(2003\)](#)

**Statement 119: Housing subsidies are provided for our workers**

Suggested action(s) for improvement: Investigate the potential benefits of paying for housing subsidies and then consider whether providing it for all workers is feasible

**Evidence:** [Supanti et al \(2015\)](#); [Patro \(2015\)](#); [CIPD \(2018\)](#)

**Statement 120: Transport subsidies are provided for our workers**

Suggested action(s) for improvement: Investigate the potential benefits of paying for transport subsidies and then consider whether providing it for all workers is feasible

**Evidence:** [Nijland and Dijkstra \(2015\)](#); [Dale-Olsen \(2006\)](#); [CIPD \(2018\)](#)

**Statement 121: Food subsidies are provided for our workers**

Suggested action(s) for improvement: Investigate the potential benefits of paying for food subsidies and then consider whether providing it for all workers is feasible

**Evidence:** [Mackison et al \(2016\)](#); [CIPD \(2018\)](#)

**Statement 122: Childcare subsidies are provided for our workers**

Suggested action(s) for improvement: Investigate the potential benefits of paying for childcare or childcare subsidies and then consider whether providing it for all who qualify is feasible

**Evidence:** [Renda et al \(2009\)](#); [Giardini and Kabst \(2008\)](#); [Dale-Olsen \(2006\)](#); [CIPD \(2018\)](#)

## Performance management

**Statement 123: A performance appraisal system exists within our company**

Suggested action(s) for improvement: Determine the most appropriate appraisal system for the company and ensure that it is part of the company's performance management system

**Evidence:** [Guest and Conway \(2011\)](#); [Guest \(1997\)](#); [CIPD \(2017\)](#)

**Statement 124: Within our company the outcomes from performance appraisal are used to inform training and development**

Suggested action(s) for improvement: Ensure that performance appraisal outcomes inform training and development decisions

**Evidence:** [DeNisi and Pritchard \(2006\)](#); [Nurse \(2005\)](#); [CIPD \(2017\)](#)

**Statement 125: A 360 degree performance appraisal system for managers exists within our company**

Suggested action(s) for improvement: Use a 360 appraisal system if and where appropriate

**Evidence:** [Boswell and Boudreau \(2000\)](#); [Hensel et al \(2010\)](#); [CIPD \(2017\)](#)

**Statement 126: Within our company performance appraisal objectives are SMART objectives**

Suggested action(s) for improvement: Provide training to performance appraisal reviewers and reviewees and review a sample of performance appraisals to ensure that objectives are SMART ones

**Evidence:** [Boswell and Boudreau \(2000\)](#); [Pulakos and O'leary \(2011\)](#); [CIPD \(2017\)](#)

**Statement 127: The performance appraisal in our company includes employee consultation on their objectives for the coming year**

Suggested action(s) for improvement: Carry out a short survey of employees to check whether they are being consulted on their objectives and train reviewees and reviewers as necessary. Then carry out a similar survey in around three years' time, if appropriate

**Evidence:** [Prowse and Prowse \(2010\)](#); [Boswell and Boudreau \(2000\)](#); [CIPD \(2017\)](#)

**Statement 128: Within our company employees are given feedback on their performance evaluation in order for them to improve performance**

Suggested action(s) for improvement: Carry out a short survey of employees to check whether they are being given feedback and train reviewers on this. Then carry out a similar survey in around three years' time, if appropriate

**Evidence:** [DeNisi and Kluger \(2000\)](#); [Pulakos and O'leary \(2011\)](#); [CIPD \(2017\)](#)

**Statement 129: Within our company the performance management system is effective in obtaining improved performance**

Suggested action(s) for improvement: The formal evaluation might take place either annually or at longer time periods, as appropriate. However, regular, objective and constructive feedback may be given by the supervisor and discussed with the employee throughout the year

**Evidence:** [Armstrong and Baron \(2005\)](#); [Pulakos and O'leary \(2011\)](#); [CIPD \(2017\)](#)

## Employee engagement and improvement

**Statement 130: An employee engagement / satisfaction survey is used within our company**

Suggested action(s) for improvement: Design or use an existing employee engagement survey on an annual or biennial basis

**Evidence:** [Arrowsmith and Parker \(2013\)](#); [Townsend et al \(2014\)](#); [CIPD \(2017\)](#)

**Statement 131: The results from our employee engagement / satisfaction survey are evaluated and appropriate measures are taken**

Suggested action(s) for improvement: Check that actions have been taken as a result of employee engagement survey

**Evidence:** [Arrowsmith and Parker \(2013\)](#); [Jenkins and Delbridge \(2013\)](#); [CIPD \(2017\)](#)

**Statement 132: Our employees are given feedback on the results of the employee engagement / satisfaction survey**

Suggested action(s) for improvement: Check that employees have been given feedback on the results of the employee engagement survey

**Evidence:** [Rees et al \(2013\)](#); [Gruman and Saks \(2011\)](#); [CIPD \(2017\)](#)

**Statement 133: Our employees are given feedback on the actions taken as a result of the employee engagement / satisfaction survey**

Suggested action(s) for improvement: Check that employees have been given feedback on the actions taken as a result of the employee engagement survey

**Evidence:** [Rees et al \(2013\)](#); [Gruman and Saks \(2011\)](#); [CIPD \(2017\)](#)

**Statement 134: Supervisors and managers within our company are required to have skills in management and employee motivation and receive appropriate training**

Suggested action(s) for improvement: Ensure that those with responsibility for others have skills and appropriate training in leading and motivating others

**Evidence:** [Purcell and Hutchinson \(2007\)](#); [Kamphorst and Swank \(2018\)](#); [CIPD \(2017\)](#)

## Employee voice

**Statement 135: Consultation mechanisms are appropriate to our company**

Suggested action(s) for improvement: Ensure that the communication methods in use are appropriate and effective. Consider finding out about good practice in other organisations or from professional bodies

**Evidence:** [Marchington and Wilkinson \(2005\)](#); [Budd et al \(2010\)](#) ; [ILO \(1998\)](#)

**Statement 136: Our workers are consulted prior to making changes to their terms and conditions**

Suggested action(s) for improvement: Check that workers are consulted prior to making changes to their terms and conditions

**Evidence:** [Dibben et al \(2011\)](#); [Oxenbridge and Brown \(2002\)](#); [Morgan and Zeffane \(2003\)](#); [ILO \(1998\)](#)

**Statement 137: Our workers are consulted when considering changes to strategy that will impact on job security**

Suggested action(s) for improvement: Check that workers are consulted when considering changes to strategy that will impact on job security

**Evidence:** [Dibben et al \(2011\)](#); [Morgan and Zeffane \(2003\)](#); [Bryant \(2006\)](#); [ILO \(1998\)](#)



**Statement 138: Our workers are consulted when making decisions on whether redundancies are needed**

Suggested action(s) for improvement: Check that workers are consulted when making decisions on whether redundancies are needed

**Evidence:** [Morgan and Zeffane \(2003\)](#); [Hall \(2005\)](#); [ILO \(1998\)](#)

**Statement 139: Our workers are consulted prior to redundancies taking place**

Suggested action(s) for improvement: Check that workers are consulted prior to redundancies taking place, and check that this consultation is undertaken in a timely way

**Evidence:** [Dibben et al \(2011\)](#); [Turnbull and Wass \(2000\)](#); [Hall \(2005\)](#); [ILO \(1998\)](#)

**Statement 140: Our workers are consulted when making outsourcing decisions**

Suggested action(s) for improvement: Check that workers are consulted prior to outsourcing taking place, and check that this consultation is undertaken in a timely way

**Evidence:** [Doellgast and Greer \(2007\)](#); [Flecker and Meil \(2010\)](#)

**Statement 141: Our workers are consulted on the design and amendment of our policy on absence**

Suggested action(s) for improvement: Check that workers have been consulted on the design of the absence policy and ensure that they are consulted on any changes

**Evidence:** [Taylor et al \(2003\)](#); [Deery et al \(1999\)](#); [Baril et al \(2003\)](#); [CIPD \(2017\)](#)

**Statement 142: Our workers are consulted on the design and amendment of our policy on health and safety**

Suggested action(s) for improvement: Check that workers have been consulted on the design of the health and safety policy and ensure that they are consulted on any changes

**Evidence:** [Walters and Nichols \(2006\)](#); [Vassie and Lucas \(2001\)](#); [CIPD \(2017\)](#)

**Statement 143: Our workers are consulted on the design and amendment of our equal opportunities policy**

Suggested action(s) for improvement: Check that workers have been consulted on the design of the equal opportunities policy and ensure that they are consulted on any changes

**Evidence:** [Perotin and Robinson \(2000\)](#); [Strachan and Burgess \(2007\)](#); [CIPD \(2017\)](#)

**Statement 144: Our workers are consulted on the design and amendment of our policy on recruitment**

Suggested action(s) for improvement: Check that workers have been consulted on the design of the recruitment policy and ensure that they are consulted on any changes

**Evidence:** [Goodman et al \(1998\)](#); [Heery \(2004\)](#); [CIPD \(2017\)](#)

**Statement 145: Our workers are consulted on the design and amendment of our training and development policy**

Suggested action(s) for improvement: Check that workers have been consulted on the design of the training and development policy and ensure that they are consulted on any changes

**Evidence:** [Dundon et al \(2004\)](#); [Shuck and Wollard \(2010\)](#); [CIPD \(2017\)](#)

**Statement 146: Our workers are consulted on the design and amendment of our performance management policy**

Suggested action(s) for improvement: Check that workers have been consulted on the design of the performance management policy and ensure that they are consulted on any changes

**Evidence:** [Wood and Wall \(2007\)](#); [Gruman and Saks \(2011\)](#); [CIPD \(2017\)](#)

**Statement 147: Our workers are consulted on the design and amendment of our discipline and grievance policy and procedures**

Suggested action(s) for improvement: Check that workers have been consulted on the design of the discipline and grievance policy and procedures, and ensure that they are consulted on any changes

**Evidence:** [Antcliff and Saundry \(2009\)](#); [Wood and Wall \(2007\)](#); [CIPD \(2017\)](#)

**Statement 148: Our employees are able to establish and join organisations without our previous authorisation**

Suggested action(s) for improvement: Check that no employee has been stopped from doing this, and put systems in place to ensure that this does not happen in the future

**Evidence:** [Anner \(2018\)](#); ILO ([1998](#), [2006](#))

**Statement 149: A trade union is recognised for the purpose of collective bargaining within our company**

Suggested action(s) for improvement: Consider recognising a trade union after assessing the benefits of doing so

**Evidence:** [Brewster et al \(2015\)](#); [Blanden et al \(2006\)](#); [ILO \(2011\)](#)

**Statement 150: Our employees are protected against dismissal or other prejudice due to union membership or participation in union activities**

Suggested action(s) for improvement: Ensure that employees are not dismissed or treatment prejudiced due to union membership or participation in union activities

Evidence: [Wood and Glaister \(2008\)](#); [ILO \(2011\)](#)

**Statement 151: Accounting information is shared with the trade union or other worker representatives in our company in order to improve trusting relationships**

Suggested action(s) for improvement: Investigate which accounting information is already shared with the trade union or other worker representative and determine which information can be shared

Evidence: [Day and Woodward \(2004\)](#); [Ogden and Bougen \(1985\)](#)

**Statement 152: An equity forum exists within our company**

Suggested action(s) for improvement: Set up an equity forum

Evidence: [Charlwood and Pollert \(2014\)](#); [Wood and Mahabir \(2001\)](#); [CIPD \(2017\)](#)

## **SECTION FIVE**

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# **Monitoring HR down the supply chain**

**Statement 153: Our company is concerned with the employment conditions of our suppliers' workers**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor employment conditions of suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Flecker and Hermann \(2011\)](#); [Heymann and Earle \(2009\)](#); [ILO \(2016\)](#)

**Statement 154: The number of workplace accidents that our suppliers have is monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the number of workplace accidents of suppliers

**Evidence:** [Norrman and Jansson \(2004\)](#); [Nenonen \(2011\)](#); [ILO \(2016\)](#)

**Statement 155: Our company provides training to suppliers on good health and safety practices**

Suggested action(s) for improvement: Consider the costs and benefits of doing this, and if appropriate offer training courses

**Evidence:** [Norrman and Jansson \(2004\)](#); [Lloyd and James \(2008\)](#); [ILO \(2016\)](#)

**Statement 156: Our suppliers do not employ informal sector workers**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers

**Evidence:** [Ram et al \(2001\)](#); [Siggel \(2010\)](#); [ILO \(2016\)](#)

**Statement 157: Our suppliers do not employ child labour**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers

**Evidence:** [Zutshi et al \(2009\)](#); [Awaysheh and Klassen \(2010\)](#); [ILO \(2016\)](#)

**Statement 158: Our suppliers do not employ forced labour**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers

**Evidence:** [Allain et al \(2013\)](#); [Awaysheh and Klassen \(2010\)](#); [ILO \(2016\)](#)

**Statement 159: Our suppliers pay wages that are at or above the legal minimum for the sector**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers

**Evidence:** [Milberg and Amengual \(2008\)](#); [Zutshi et al \(2009\)](#); [ILO \(2016\)](#)

**Statement 160: Our suppliers pay wages that are at or above the minimum for the sector as agreed by collective agreements with unions**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers

**Evidence:** [Milberg and Amengual \(2008\)](#); [Zutshi et al \(2009\)](#); [ILO \(2016\)](#)



**Statement 161: Our suppliers provide working conditions that are at or above the legal minimum for the sector**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers

**Evidence:** [Hadwiger \(2015\)](#); [ILO \(2016\)](#)

**Statement 162: Our suppliers provide training to managerial staff**

Suggested action(s) for improvement: Consider the costs and benefits of doing this, and if appropriate offer training courses. Do this, preferably, in liaison with suppliers.

**Evidence:** [Simpson et al \(2005\)](#); [CIPD \(2017\)](#)

**Statement 163: Our suppliers provide training to non-managerial staff**

Suggested action(s) for improvement: Consider the costs and benefits of doing this, and if appropriate offer training courses. Do this, preferably, in liaison with suppliers

**Evidence:** [Simpson et al \(2005\)](#); [CIPD \(2015\)](#)

**Statement 164: The number of workers that our suppliers employ according to gender is monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Whitfield and Landeros \(2006\)](#); [Flynn et al \(2017\)](#); [ILO \(2016\)](#)

**Statement 165: The number of workers that our suppliers employ according to race is monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Whitfield and Landeros \(2006\)](#); [Jayne and Dipboye \(2004\)](#); [ILO \(2016\)](#)

**Statement 166: The number of workers that our suppliers employ according to disability is monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Lengnick-Hall \(2007\)](#); [ILO \(2016\)](#)

**Statement 167: The number of workers that our suppliers employ according to age is monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Boehm and Dwertmann \(2015\)](#); [Zanoni \(2011\)](#); [ILO \(2016\)](#)

**Statement 168: Our suppliers' industrial relations are monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Wood and Glaister \(2008\)](#); [ILO \(2016\)](#)

**Statement 169: The number of working hours of our suppliers' workers is monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers

**Evidence:** [Barrientos and Smith \(2007\)](#); [Locke and Romis \(2007\)](#); [ILO \(2016\)](#)

**Statement 170: The percentage of our suppliers' workers that are permanent and temporary is monitored by our company**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Egels-Zandén \(2007\)](#); [Locke and Romis \(2007\)](#); [ILO \(2016\)](#)

**Statement 171: Employee turnover of our suppliers is monitored**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers. Do this, preferably, in liaison with suppliers

**Evidence:** [Lacity et al \(2009\)](#); [ILO \(2016\)](#)

**Statement 172: There is a system in place to assist our suppliers with remedial action when employment practices are not adequate according to our company standards**

Suggested action(s) for improvement: Set up a system to assist suppliers with remedial action, Do this, preferably, in liaison with suppliers

**Evidence:** [Locke and Romis \(2007\)](#); [Lund-Thomsen \(2008\)](#); [ILO \(2016\)](#)

**Statement 173: There is a system in place to terminate suppliers where employment practices are illegal**

Suggested action(s) for improvement: Ensure that this system is developed and applied promptly

**Evidence:** [Weber et al \(1991\)](#); [Deshmukh and Chaudhari \(2011\)](#); [ILO \(2016\)](#)

**Statement 174: The employment practices of all of our suppliers are monitored by our company, irrespective of their location**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers in the most appropriate way

**Evidence:** [Locke et al \(2007\)](#); [Lund-Thomsen \(2008\)](#); [ILO \(2016\)](#)

**Statement 175: The employment practices of all of our suppliers are monitored by our company, irrespective of their strategic importance**

Suggested action(s) for improvement: Decide who should take responsibility for this and ensure that they monitor the suppliers in the most appropriate way

**Evidence:** [Locke et al \(2007\)](#); [Lund-Thomsen \(2008\)](#); [ILO \(2016\)](#)

**Statement 176: Audits are undertaken of the employment practices of first tier suppliers**

Suggested action(s) for improvement: Employ a reputable third party to carry out these audits. If employing an external auditor is currently too costly, initially conduct audits internally and investigate how to move toward employing an external auditor

**Evidence:** Blackhurst et al ([2008](#); [2009](#)); [Supply Management \(2016\)](#)

**Statement 177: Audits are undertaken of the employment practices of second tier suppliers**

Suggested action(s) for improvement: Employ a reputable third party to carry out these audits, or ensure that your first tier suppliers do this. Review the audit report and liaise with suppliers to ensure that they make changes, where necessary. If employing an external auditor is currently too costly, initially conduct audits internally and investigate how to move toward employing an external auditor

**Evidence:** Blackhurst et al ([2008](#); [2009](#)); [Supply Management \(2016\)](#)

**Statement 178: Audits are undertaken of the employment practices of all suppliers down the supply chain**

Suggested action(s) for improvement: Employ a reputable third party to carry out these audits, or ensure that your first tier and second suppliers do this. If employing an external auditor is currently too costly, initially conduct audits internally and investigate how to move toward employing an external auditor

**Evidence:** Blackhurst et al ([2008](#); [2009](#)); [Supply Management \(2016\)](#)

**Statement 179: The audits that are undertaken of the employment practices of suppliers are appropriate to their position in the supply chain**

Suggested action(s) for improvement: Employ a reputable third party to carry out these audits, or ensure that your first tier and second suppliers do this. Review the audit report and liaise with suppliers to ensure that they make changes, where necessary. If employing an external auditor is currently too costly, initially conduct audits internally and investigate how to move toward employing an external auditor

**Evidence:** Blackhurst et al ([2008](#); [2009](#)); [Supply Management \(2016\)](#)

**Statement 180: Auditing of the employment practices of suppliers is written into the contract**

Suggested action(s) for improvement: Assess existing contracts to ensure that this has been done

**Evidence:** [Chen and Jeter \(2008\)](#); [Awaysheh and Klassen \(2010\)](#); [Supply Management \(2016\)](#)

**Statement 181: A third party is employed to audit the employment practices of suppliers**

Suggested action(s) for improvement: Find a reputable third party who can do this then pay for them to carry out the audits. If employing an external auditor is currently too costly, initially conduct audits internally and investigate how to move toward employing an external auditor

**Evidence:** [Morrill and Morrill \(2003\)](#); [Supply Management \(2016\)](#)

**Statement 182: Supplier employees are involved in the design of the audit**

Suggested action(s) for improvement: Ensure that this has been done

**Evidence:** [Morrill and Morrill \(2003\)](#); [Atilgan and McCullen \(2011\)](#); [Supply Management \(2016\)](#)

**Statement 183: Supplier employees are involved in the auditing process in that they are questioned by the auditor**

Suggested action(s) for improvement: Ensure that this has been done

**Evidence:** [Morrill and Morrill \(2003\)](#); [Supply Management \(2016\)](#)

**Statement 184: International Labour Organisation standards, national legislation and company standards are used to determine what is covered in the auditing of suppliers' employment practices**

Suggested action(s) for improvement: Relevant legislation and guidelines should be used. Ensure that standards have been followed.

**Evidence:** [Atilgan and McCullen \(2011\)](#); [Supply Management \(2016\)](#)

**Statement 185: Interventions are made following audits of supplier employment practices**

Suggested action(s) for improvement: Ensure that this has been done

**Evidence:** [Locke et al \(2007\)](#); [Lund-Thomsen \(2008\)](#); [Supply Management \(2016\)](#)

**Statement 186: Rewards are provided for good supplier behaviour in relation to employment practices**

Suggested action(s) for improvement: Investigate which form these incentives might take and evaluate the potential costs and benefits of using them. Do this, preferably, in liaison with suppliers

**Evidence:** [Locke et al \(2009\)](#); [Nagati and Rebolledo \(2011\)](#); [procurementleaders.com \(2017\)](#)

**Statement 187: Our company produces a strategic report on human capital issues including diversity and human rights**

Suggested action(s) for improvement: Decide how to produce a strategic report on human capital issues including diversity and human rights then ensure that this is done

**Evidence:** [Armstrong and Taylor \(2014\)](#); [CIPD \(2006\)](#)



## **SECTION SIX**

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# **Integrated Reporting**

**Statement 188: Our company produces a strategic report on human capital issues including diversity and human rights which covers both our company and its suppliers**

Suggested action(s) for improvement: Decide how to produce a strategic report on human capital issues including diversity and human rights then ensure that this is done

**Evidence:** [Armstrong and Taylor \(2014\)](#); [CIPD \(2006\)](#)

**Statement 189: Our company produces a strategic report on human capital issues including diversity and human rights**

Suggested action(s) for improvement: Investigate how and when to report on these costs then ensure that this is done

**Evidence:** [Williams and Horodnic \(2017\)](#); [CIPD \(2018\)](#)

**Statement 190: Our company reports on the total cost of the workforce employed within our company and within our suppliers**

Suggested action(s) for improvement: Investigate how and when to report on these costs then ensure that this is done

**Evidence:** [Williams and Horodnic \(2017\)](#); [CIPD \(2018\)](#)

**Statement 191: Our company reports on staff recruitment**

Suggested action(s) for improvement: Investigate how and when to report on staff recruitment then ensure that this is done

**Evidence:** [Grosser and Moon \(2008\)](#); [Day and Woodward \(2004\)](#); [CIPD \(2018\)](#)

**Statement 192: Our company reports on staff recruitment both within the company and within suppliers**

Suggested action(s) for improvement: Investigate how and when to report on staff recruitment then ensure that this is done

**Evidence:** [Grosser and Moon \(2008\)](#); [Day and Woodward \(2004\)](#); [CIPD \(2018\)](#)

**Statement 193: Our company reports on turnover costs**

Suggested action(s) for improvement: Investigate how and when to report on turnover costs then ensure that this is done

**Evidence:** [Tracey and Hinkin \(2008\)](#); [Holtom et al \(2005\)](#); [CIPD \(2018\)](#)

**Statement 194: Our company reports on turnover costs within our company and within suppliers**

Suggested action(s) for improvement: Investigate how and when to report on turnover costs then ensure that this is done

**Evidence:** [Tracey and Hinkin \(2008\)](#); [Holtom et al \(2005\)](#); [CIPD \(2018\)](#)

**Statement 195: The company reports on its total investment in training and development**

Suggested action(s) for improvement: Investigate how and when to report on total investment in training and development then ensure that this is done

**Evidence:** [Petty and Guthrie \(2000\)](#); [Bartel \(1995\)](#); [CIPD \(2018\)](#)

**Statement 196: Our company reports on its total investment in training and development as well as that of its suppliers**

Suggested action(s) for improvement: Investigate how and when to report on total investment in training and development then ensure that this is done

**Evidence:** [Petty and Guthrie \(2000\)](#); [Bartel \(1995\)](#); [CIPD \(2018\)](#)

**Statement 197: Our company reports its employee engagement scores**

Suggested action(s) for improvement: Investigate how and when to report on employee engagement scores then ensure that this is done

**Evidence:** [Gruman and Saks \(2011\)](#); [CIPD \(2017\)](#)

**Statement 198: Our company reports its employee engagement scores and those of its suppliers**

Suggested action(s) for improvement: Investigate how and when to report on employee engagement scores then ensure that this is done

**Evidence:** [Gruman and Saks \(2011\)](#); [CIPD \(2017\)](#)

**Statement 199: The company reports on the findings of its supplier audits and the degree of non-compliance**

Suggested action(s) for improvement: Investigate how and when to report on the findings of supplier audits and the degree of non-compliance then ensure that this is done

**Evidence:** [Locke et al \(2007\)](#); [Ciliberti et al \(2008\)](#); [Supply Management \(2016\)](#)

# **SECTION SEVEN**

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## **Internal functions and relationships**

**Statement 200: Our company is a member of an employer federation**

Suggested action(s) for improvement: Investigate how to become a member of an employer federation then join the one that it is most appropriate to join. Assign people to attend meetings and provide paid time off for this

**Evidence:** [Wright \(2017\)](#); [Ibsen \(2016\)](#); [Supply Management \(2016\)](#)

**Statement 201: Our company is a member of a benchmarking club**

Suggested action(s) for improvement: Investigate whether there is an appropriate benchmarking club that it might be feasible to join. Assign people to attend meetings and provide paid time off for this

**Evidence:** [Longbottom \(2000\)](#); [Costa et al \(2006\)](#); [CIPD \(2017\)](#)

## Accounting function

### **Statement 202: Accounting staff are professionally qualified**

Suggested action(s) for improvement: Set up a database of Accounting Qualifications. Where required, consider paying for professional training

**Evidence:** [Marriott and Marriott \(2000\)](#); [Gooderham et al \(2004\)](#); (see [CIMA](#))

### **Statement 203: Accounting staff are members of professional bodies**

Suggested action(s) for improvement: Set up a database of Accounting Qualifications. Where required, Consider paying for membership of a professional body

**Evidence:** [Marriott and Marriott \(2000\)](#); [Gooderham et al \(2004\)](#); (e.g. [CIMA](#))

### **Statement 204: Accounting staff engage in continuous professional development**

Suggested action(s) for improvement: Set up a Continuous Professional Development database and ask staff to keep records on their training and development and ensure that these are reviewed by senior managers. The review might take place on an annual basis

**Evidence:** [Albright and Lam \(2006\)](#); [Zajkowski et al \(2007\)](#); [CIMA \(2009\)](#)

### **Statement 205: An accounting member of staff is a member of the board**

Suggested action(s) for improvement: Carry out an analysis of Board capabilities and dependent on outcomes, consider appointing a member of the accounting team to the board

**Evidence:** [Guest \(2008\)](#); [Brennan and Solomon \(2008\)](#); (e.g. [CPA](#))

## Purchasing and supply chain management

### **Statement 206: Purchasing and supply chain staff are professionally qualified**

Suggested action(s) for improvement: Set up a database of Purchasing and Supply Chain Qualifications. Where required, consider paying for professional training

**Evidence:** [McGinnis and Vallopra \(1999\)](#); [Quayle \(2003\)](#)

### **Statement 207: Purchasing and supply chain staff are members of professional bodies**

Suggested action(s) for improvement: Set up a database of Purchasing and Supply Chain membership of professional bodies. Where required, consider paying for membership of a professional body

**Evidence:** [McGinnis and Vallopra \(1999\)](#); [Quayle \(2003\)](#); [Giunipero and Percy \(2000\)](#)

### **Statement 208: Purchasing and supply chain staff engage in continuous professional development**

Suggested action(s) for improvement: Set up a Continuous Professional Development database and ask staff to keep records on their training and development and ensure that these are reviewed by senior managers. The review might take place on an annual basis

**Evidence:** [Quayle \(2003\)](#); [Hyland et al \(2003\)](#)



**Statement 209: A purchasing and supply chain member of staff is a member of the board**

Suggested action(s) for improvement: Carry out an analysis of Board capabilities and dependent on outcomes, consider appointing a member of the purchasing and supply team to the board

**Evidence:** [Storey et al \(2006\)](#); [Supply Management \(2016\)](#)

**Statement 210: Those responsible for supply chain labour standards work closely with those responsible for purchasing**

Suggested action(s) for improvement: If there are not good relationships consider how to improve frequencies and forms of communication

**Evidence:** [Emmelhainz and Adams \(1999\)](#); [Barrientos and Smith \(2007\)](#); [Supply Management \(2016\)](#)

## Human resources function

**Statement 211: An HR member of staff is a member of the board**

Suggested action(s) for improvement: Carry out an analysis of Board capabilities and dependent on outcomes, consider appointing an HR member of staff to the board

Evidence: [Sheehan et al \(2014\)](#); [Caldwell \(2011\)](#); [CIPD \(2018\)](#)

**Statement 212: There is an HR specialist in employee relations**

Suggested action(s) for improvement: Consider appointing someone in this role, if appropriate to the company's stage of development

Evidence: [Hoque and Noon \(2001\)](#); [CIPD \(2018\)](#)

**Statement 213: There is an HR specialist in learning and development**

Suggested action(s) for improvement: Consider appointing someone in this role, if appropriate to the company's stage of development

Evidence: [Bond and McCracken \(2005\)](#); [CIPD \(2018\)](#)

**Statement 214: There is an HR specialist in pay and reward**

Suggested action(s) for improvement: Consider appointing someone in this role, if appropriate to the company's stage of development

Evidence: [Armstrong and Taylor \(2014\)](#); [CIPD \(2018\)](#)

**Statement 215: HR staff are professionally qualified**

Suggested action(s) for improvement: Set up a database of HR Qualifications. Where required, consider paying for professional training

**Evidence:** [Rynes et al \(2002\)](#); [Hailey et al \(2005\)](#); [CIPD \(2018\)](#)

**Statement 216: HR staff are members of professional bodies**

Suggested action(s) for improvement: Set up a database of HR membership of professional bodies. Where required, consider paying for membership of a professional body

**Evidence:** [Rynes et al \(2002\)](#); [Glover and Butler \(2012\)](#) ; [CIPD \(2018\)](#)

**Statement 217: HR staff engage in continuous professional development**

Suggested action(s) for improvement: Set up a Continuous Professional Development database and ask staff to keep records on their training and development and ensure that these are reviewed by senior managers. The review might take place on an annual basis

**Evidence:** [Rothwell and Arnold \(2005\)](#); [Jones and Fear \(1994\)](#); [CIPD \(2004a\)](#)

## Internal relationships

**Statement 218: There are good relationships between accounting and HR**

Suggested action(s) for improvement: If there are not good relationships consider how to improve frequencies and forms of communication

**Evidence:** [Wright et al \(2005\)](#); [de Menezes et al \(2010\)](#); [Supply Management \(2018\)](#)

**Statement 219: There are good relationships between accounting and purchasing / supply chain managers (SCM)**

Suggested action(s) for improvement: If there are not good relationships consider how to improve frequencies and forms of communication

**Evidence:** [Giannakis and Croom \(2004\)](#); [Joyce \(2006\)](#); [Supply Management \(2018\)](#)

**Statement 220: There are good relationships between HR and purchasing /SCM**

Suggested action(s) for improvement: If there are not good relationships consider how to improve frequencies and forms of communication

**Evidence:** [Croom et al \(2000\)](#); [Scarborough \(2000\)](#); [Supply Management \(2018\)](#)

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