



Due Diligence Practical Checklist

EMPLOYER

Employer name	
Employer company number	
Employer director(s)	
Employer shareholder(s)	
Evidence of signed commercial terms in place between all parties?	
Who is the Employer's accountant?	
Who is the Employer's payroll provider (if applicable)?	
Copy of terms between employer and its payroll providers (if applicable)	
Bank account details?	
Evidence that the bank account is in the employers name?	
Evidence of instructions by employer to payment agent in relation to payments to workers, HMRC, accountants and any other supplier?	
PAYE reference	
Evidence that RTI submission made correctly in relation to sample week?	
Evidence that PAYE remittances made correctly and on time covering sample week?	
Evidence that NIC Employment Allowance claimed?	
VAT registration number	
Evidence of the Employer is registered for VAT	
Invoices between Employer and agency for the sample week covering the worker	
Invoices between Employer and the Payroll Bureau for the sample week covering the worker (if applicable)	



Evidence of workers payments to the Employer from agency for the sample week	
Evidence of the Employer paying the workers for the sample week	
Evidence of CIS verification of employer (where construction labour provided)	
If the employer is registered for net CIS deductions or unregistered, a copy of the latest deduction statement provided to it	
Evidence of most recent VAT return submitted	
Evidence of employers VAT Gateway (ideally video call and PDF download) showing liabilities met	
Evidence of most recent VAT return payments made to HMRC	
Evidence of most recent RTI returns submitted	
Evidence of employers PAYE Gateway (ideally video call and PDF download) showing liabilities met	
Evidence of most recent PAYE payments to HMRC	
What steps have you put in place to prevent the facilitation of tax evasion	
Is there an Anti-Bribery & Corruption Policy in place between all parties?	
Notes:	



WORKER

Worker name and sample week	
Worker National Insurance Number on records	
Right to work checks carried out	
Name of employer	
Evidence of communication sent and seen by worker including name of employer?	
Evidence of Key Information Document (KID) being provided to the worker	
Evidence of employment contract sent and seen by worker including name of employer?	
Evidence of signed employment contract held?	
Evidence of Key Assignment Document being issued to worker?	
Payslips provided for the sample week showing the name of the employer?	
Evidence payment made to the worker from the employer's bank account?	
Pay and holiday pay match agency records?	
Pay satisfies the requirements of NMW?	
Deductions from wages are calculated accurately?	
Advance agreement has been obtained from agency and the worker prior to any deduction other than statutory?	
Evidence the employer is showing on the workers personal Gov Gateway	
Notes:	