

# New forces at work

How to manage emerging people risks



# New forces at work

How to manage emerging people risks

# Contents

New forces at work	05
A five-generation workforce	06
Hiring pressures	12
Harnessing technology	18
Flexible working	24
Contract changes	30
Workplace disputes	36

## New forces at work

New forces are transforming the world of work. Societal shifts, digital technologies and tightening regulations are changing your people's expectations about how, when and where they work. Are you ready to do things differently?

Your organisation is in the middle of an extraordinary period of change. Societal shifts and digital technology mean your people now crave greater autonomy. They want more control over how, when and where they work. Today's workers also want more from your organisation. They want you to share their values and create an environment where all voices are heard.

Tightening regulations are amplifying these changes. Accessing information is easier than ever and the tech savvy nature of "Digital Natives" means your workforce is much more aware of the rights they're entitled to. When they feel that you haven't acted with integrity, they'll escalate their complaint.

Employees are now quick to take formal action when their complaints are mismanaged. Your organisation is expected to get this right.

In this new era, outdated practices around recruitment, people management and workforce structures will leave your organisation exposed. Without new ways of working, it will become harder to attract and keep hold of the people who'll help your organisation achieve its goals. Yet we know that many are struggling to adapt to this new reality.

With this in mind, our toolkit will help you understand how the world of work is changing and the steps you need to take to become a progressive employer.

**Are you ready for the new forces at work?**

## A five-generation workforce

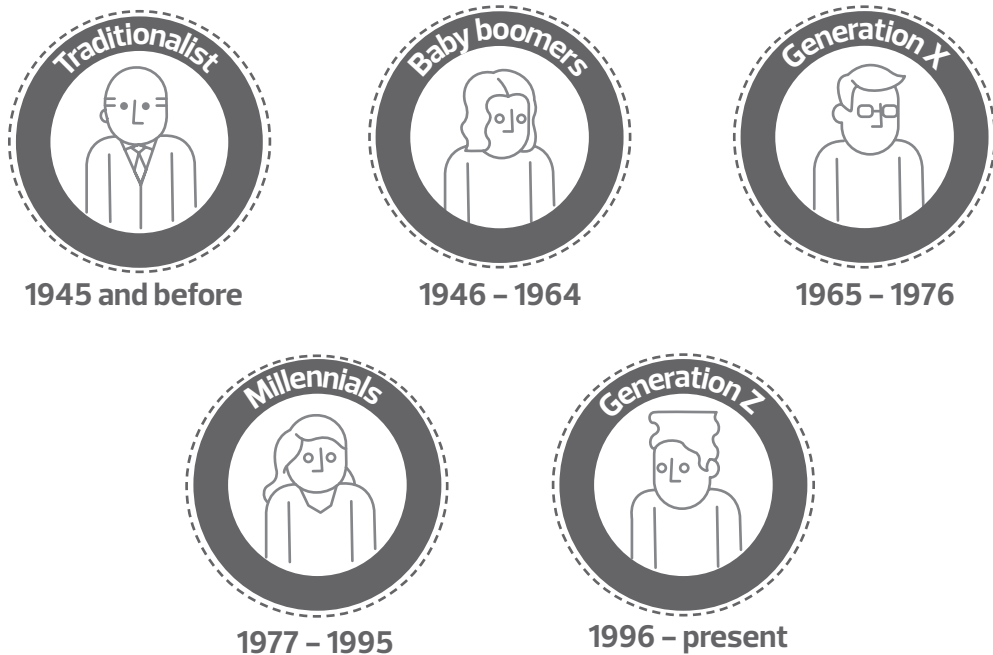
Your organisation is in an unprecedented situation. For the first time since the Industrial Revolution, five generations of employees now work side by side. This will bring new opportunities and new threats. Your future performance will depend on your ability to create a culture of collaboration, inclusion and understanding.

We are working longer than ever before. Improved living standards, deflating pension pots and increased legal protection against age discrimination have nudged the retirement age up. With people now working into their 70s and beyond, the age profile of your organisation has stretched. You must now manage five generations of employees, each with different values and motivations.

When managed in the right way, a five-generation workforce will give your organisation a competitive edge. Different generations bring different viewpoints. This diversity of ideas, experience and skillsets can broaden your knowledge base, help you better serve your customers and ultimately unlock growth.

Yet we know that some think these workforce changes will lead to more tension and conflict. It's important to challenge these assumptions. Having five generations under one roof doesn't have to create friction or management headaches. Success will depend on your ability to create a culture where everyone feels heard, valued and understood.

### The generations



Source: The Centre for Generational Kinetics

### Inter-generational workforce

Ireland's labour force participation rate, as a percentage of each age group



Source: Central Statistics Office 2016

# Mobilise your five-generation workforce

The arrival of the five-generation workforce requires a new approach to people management and incentivisation. The way you engage, develop, reward and mobilise your workforce must now adapt.



## Work out your age profile

It's critical that your management team gets a clear picture of the age profile of your organisation, and how this might change over the short and long term. This will ensure those at the top understand why your existing approach to people management may need to evolve. A regular workforce audit will reveal how many employees fall into each generational group, and emerging trends for how this could change. Remember that under the new General Data Protection Regulation you'll need to tell your employees why you're collecting their personal data and how this information will be stored.



## Create an inclusive culture

One of the best ways to unlock the potential of your five-generation workforce is to create an inclusive and dynamic culture. Your CEO should send a clear message that your business works best when all voices are heard, understood and respected. Those at the top should make sure their behaviours don't contradict this message. Your commitment to inclusion should be repeated on your website and intranet, as well as in your staff handbook, job descriptions and onboarding materials. This will give you the best chance of developing policies and reward programmes that foster positive attitudes among existing employees. It will also help you attract people who share these values.



## Go beyond stereotypes

Baby Boomers want structured career paths, don't they? And isn't it true that Millennials prefer flexible opportunities, such as secondments and home working? The media has been quick to pigeonhole different generations. Don't rely on these stereotypes – the only way you'll find out what your workforce wants is to ask them. Run a regular employee engagement survey to understand what your people think about your organisation and what will motivate them to do a good job. Be prepared to hear more negatives than positives. You're naturally going to be defensive, but it's important you acknowledge what your employees have told you. Commit to act, whatever the results may be.



## Find similarities and celebrate differences

The recent collision of stagnant wage growth and soaring living costs has toppled the long-held belief that each generation should have better opportunities than the one that came before. Tensions have begun to rise. Your organisation must find ways to strengthen inter-generational relationships. Consider introducing reverse mentoring to allow younger generations to share their ideas and perspectives with older employees. It's also a good idea to introduce flexible development programmes to give your people the chance to progress and succeed, whatever their age and goals. Likewise, inclusive recognition and reward options will help you engage and incentivise all generations across your organisation.



## Watch out for age discrimination

With five generations now in the labour market, the potential for age discrimination claims has increased. To protect your organisation, you must make sure your policies, procedures and practices don't favour one generation while alienating others. You must also tackle unconscious bias. Generalisations and assumptions about generations – both positive and negative – can influence your decisions and lead to claims of age discrimination. Training is a useful way to encourage people to challenge their preconceptions. It will also help build awareness about risk areas.

## Hiring pressures

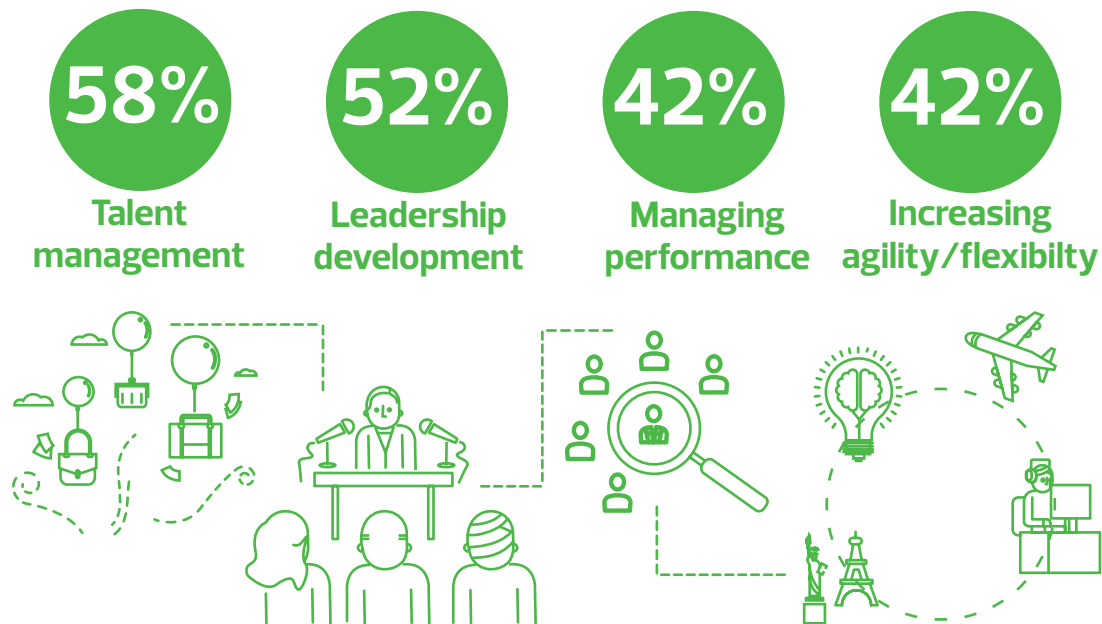
How many times have you been disappointed with a new recruit's performance? They impressed you during the interviews and you had high hopes when you hired them. They had a great track record and all the skills you were looking for. But a year on, they're still not delivering. Where did it all go wrong?

Today's empowered employees want more from the organisations they work for. They increasingly look for like-minded employers that share their outlook and motivations, and will often choose places where they feel valued. When these expectations aren't met, they can quickly lose interest and become disheartened. Morale and performance then starts to nosedive.

Over the past decade, employees' expectations have radically changed. Cultural fit has become a key factor in job searches. People now want to work for organisations that have a positive influence on their lives and wider society. And they're no longer happy with identikit development paths. They want opportunities to shape their career in a way that's right for them.

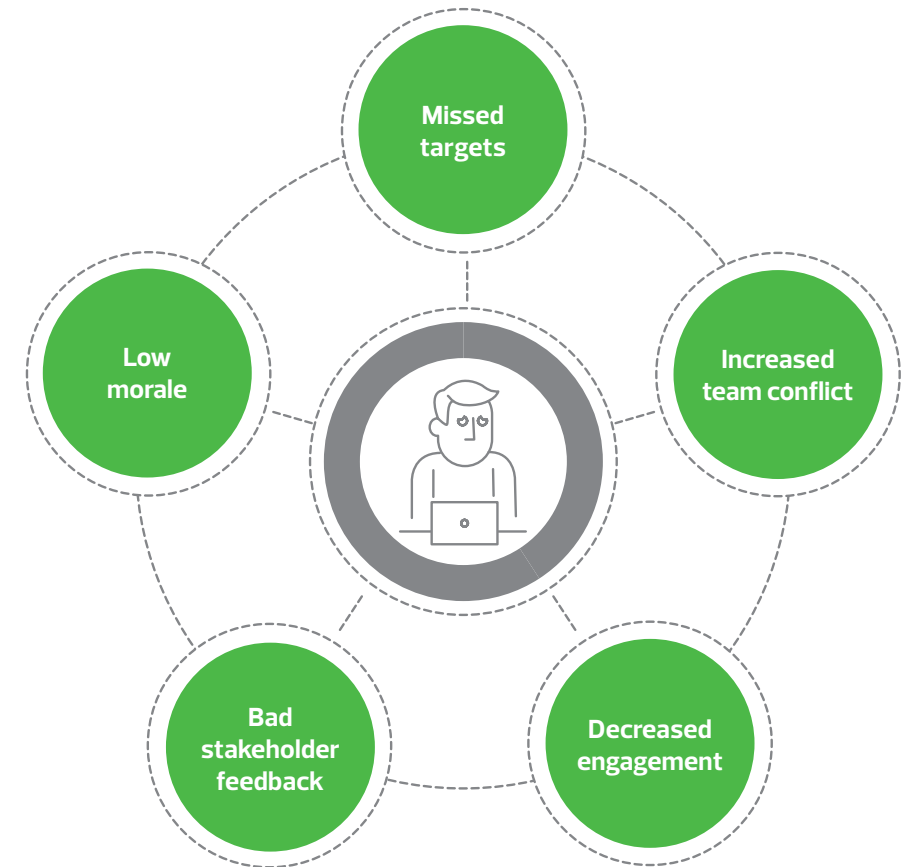
When an employee feels that they aren't getting this in their job, or they don't connect with your culture, they'll struggle to excel. It doesn't matter how much promise or enthusiasm they showed during the hiring process, if their expectations aren't being met, they'll never perform to their full potential. The way you hire and manage your employees must now fundamentally change.

### Top organisation priorities over the next two years



Source: CIPD HR Practices in Ireland survey 2018

### Key warning signs that someone is in the wrong job



It doesn't matter how much promise or enthusiasm someone showed during the hiring process, if their role doesn't align with their expectations, they'll struggle to perform to their full potential.

Catherine Corcoran, Head of Management Consulting, RSM Ireland



# Find the right people for your business

Undefined strategies and legacy recruitment approaches will make it harder for you to find the right people for your organisation. Seize this opportunity to do things differently.



## Set out your vision

We often see organisations struggle to find or keep hold of the right people because they don't have a clear talent strategy. Without this, your recruitment activity and people management processes will remain ineffective. Start by thinking about who you are as an organisation. What are your core values and where do you want to be in five years? Use this to develop a talent strategy that sets out the skills and capabilities you need to reach your goals. This will help focus your hiring managers' minds about what to look for in people. It will also guide decisions about how to develop and reward them once they're through the door.



## Look beyond the CV

Recruitment processes that focus on finding people with certain qualifications or experience levels won't always help you pick the right person. You may hire a sales manager because of their record of hitting targets. But unless you've asked the right questions, you could later find that they only thrive in individualistic work environments. If your organisation takes a team-based approach, the new recruit's attitude will quickly alienate others. It's good practice to look beyond a checklist of skills to work out if a new hire will align with your business' culture and values. Only by understanding this can you be confident you've found the right person for your organisation.



## Change with the times

Too often, hiring managers look for recruits that fit the mould of the person they're replacing. They try to find someone with the same level of experience, the same approach, the same performance ability and the same pay expectations. This can be a quick way for time-pressured teams to fill a role. But it also means you're likely to hire someone more suited to the old way of doing things, rather than someone with the skills you need today and tomorrow. At the start of each recruitment process, remind yourself of your company's vision and make sure your job adverts and selection criteria reflect these goals.



## Assimilate new hires

An employee's first 100 days is a critical time – their expectations are at an all-time-high and their early impressions will sway their long-term attitudes about the role and your organisation. Any wrong steps can quickly zap their enthusiasm and cause bad attitudes and behaviours to take root. Over time, this leads to demotivation, dissatisfaction and apathy. A well-thought-out onboarding process will help you avoid these early pitfalls. It will also allow you to immerse new recruits in your organisation in a positive way. Remember that it should focus as much on your mission, culture and values as it does on their role and objectives.



## Future-proof your teams

You may be happy that you have the right people at your organisation today, but will this still be the case in six months, a year or five years? A lack of development opportunities can quickly cause high-potential employees to jump ship. If they are to see a future at your organisation, you need to embed a positive culture of succession. Set clear development frameworks to show how they can step into business-critical roles in the future. And make sure you incentivise those at the top to go when the time is right, so they don't become roadblocks to ambitious employees further down your organisation.

## Harnessing technology

How long does it take for your organisation to onboard employees, approve holiday requests, process sick leave or alter payroll records? As technology transforms the world we live in, your people have a growing expectation that you'll be able to do this instantly. Can your analogue systems keep up?

There is now a major disconnect between the way we use technology at home and at work. Every day, we use our devices to connect with friends, shop, book holidays and pay our bills. Yet organisations have struggled to keep up. Many employees now feel like they're stepping back in time when they cross the company threshold.

Digital technology has transformed every aspect of our personal lives. Yet too many organisations still rely on clumsy paper-based systems and multiple spreadsheets to manage their people. Employees often have to wait days before their personal records can be updated or their holiday requests and sick leave are processed. When forms are shuffled between desks and in-trays before being uploaded by administrators, it can quickly undermine morale and motivation.

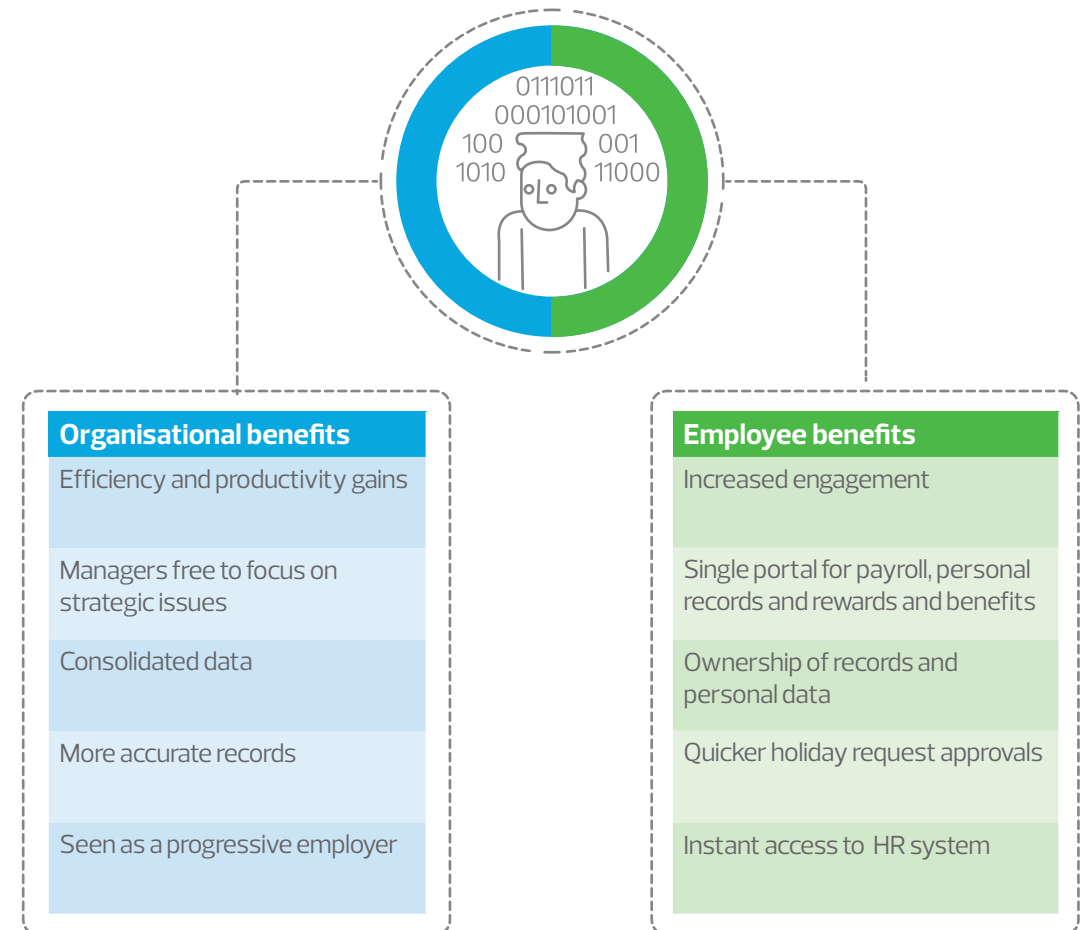
Today's digitally savvy employees want to be able to use technology at work in the same way as they do in their personal lives. They demand the tools to book their own time off, instantly access their records and opt-in to rewards and benefits in real time. When you take this leap, you'll enjoy an upswing in engagement levels. Technology has fundamentally changed the world. Make sure you don't get left behind.

Technology has transformed the world we live in. But we know many organisations have struggled to keep up. It's critical to meet this challenge head-on. Those that harness technology to give their people more ownership over their work life will reap considerable rewards in the years ahead.

**Terry McAdam, Management Consulting Partner, RSM Ireland**

### A digital people management system

Technology will revolutionise the way you manage your people. When you make the right changes, your organisation and your people will enjoy considerable benefits.



# Embed a digital people management system

Implementing digital systems can often feel like an insurmountable task. But with the right approach, it's entirely possible to do it without huge upfront investment or workforce disruption.



## Give HR a seat at the table

HR directors often have a tough time convincing management to invest in digital people management systems. For many executive teams, capital purchases will always be top of the agenda. Make sure your HR director has a seat at the board table. This will help your organisation understand the benefits of updating your people management systems. It's only a matter of time before Gender Pay Gap reporting is officially introduced in Ireland and a digital system will make reporting on compliance issues such as this much more efficient. These obligations will only increase over time. Make sure those at the top understand the risks of not moving with the times.



## Map your data flows

Every day, your organisation processes swathes of information about your people – their personal details, working hours, holiday activity, sick leave and payroll position. Before you invest in new people management systems, you must first understand how data flows across your teams and departments. Who generates the information? Who records it? Who approves it? Only by mapping your data and process flows will you be able to understand the benefits and drawbacks of your current approach. This know-how will help you find the right supplier who can deliver the right digital solution to suit your situation.



## Streamline your records and processes

Digital change doesn't always need huge capital investment. But to keep costs down, you must first streamline your existing processes. Start with your filing system. Do your HR cabinets still hold information on people who left decades ago? If so, it's time to update your records. It's also good practice to relook at your current approach to people management. Could you cut down the number of people who sign off a holiday request or timesheet? When your records and processes are streamlined, you'll avoid the temptation to invest in overly complex digital systems that do more than you need them to.



## Manage digital change

It's important to recognise that digital suppliers are often better at saying 'yes' than they are 'no'. Make sure you challenge what sales teams are telling you. Seek testimonials and get assurance that any updates will integrate with other IT systems across your organisation. Once you've selected a supplier and software, it's important you manage your digital change project. Otherwise you may struggle to realise the expected returns on your investment. Set up a pilot group to test the functionality of the new system before it's rolled out more widely. And appoint change champions to help everyone get to grips with the system and understand how it helps them.



## Understand regulatory risks

A digital people management system will bring big benefits, but it could also lead to new risks. It's important you understand your regulatory obligations to properly process and store your workforce's data before embedding any digital updates. Under the recently introduced General Data Protection Regulation you must tell your people and job candidates about your data handling processes in advance. You also need to embed the right controls to allow you to report data breaches within the required 72-hour window. Remember that your service level agreements should also set out your supplier's responsibilities under GDPR, including who is accountable if things go wrong.

## Flexible working

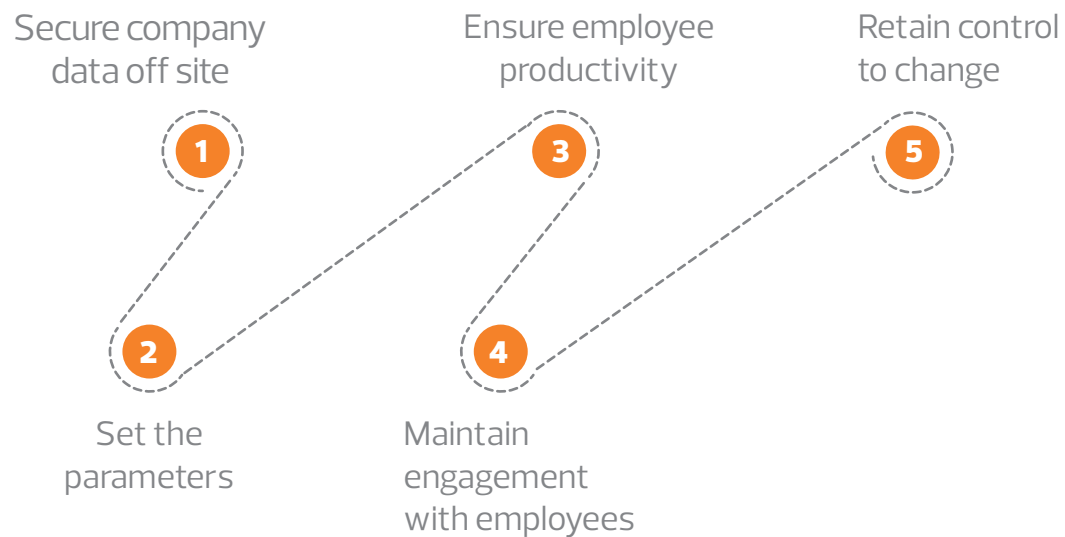
Are you getting the most out of your employees? Or could an overhaul of the traditional work day help you unleash their potential? Research shows giving employees more say over when, how and where they work doesn't just make them happier, but more productive too.

The combination of a high concentration of multinationals in Ireland and our highly educated, highly productive workforce means that the war for talent here is more competitive than ever. Flexible working options like flexible working hours, compressed hours and remote working could be the factors that win the war, or at least a battle or two.

Today, there is a much clearer business case for flexible working models, such as remote working, variable hours and flexible contracts. Research shows that giving employees greater autonomy can significantly boost performance. Workers are happier, produce more and call in sick less often. Studies even show that flexible working can be a more powerful motivator than financial rewards alone.

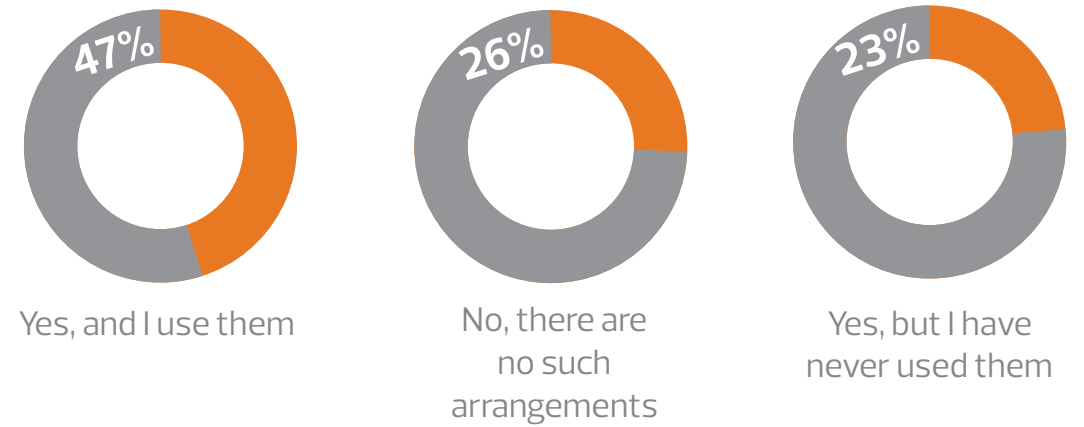
Despite the perceived business case for flexible working, research suggests that middle market businesses have been slow to react. While many organisations are exploring the idea of flexible working, they're not thinking about all options. Most are only focusing on one element of flexibility – either home working, flexible hours or flexible contracts. To be a truly progressive employer, you should be looking at all three.

### Flexible working considerations



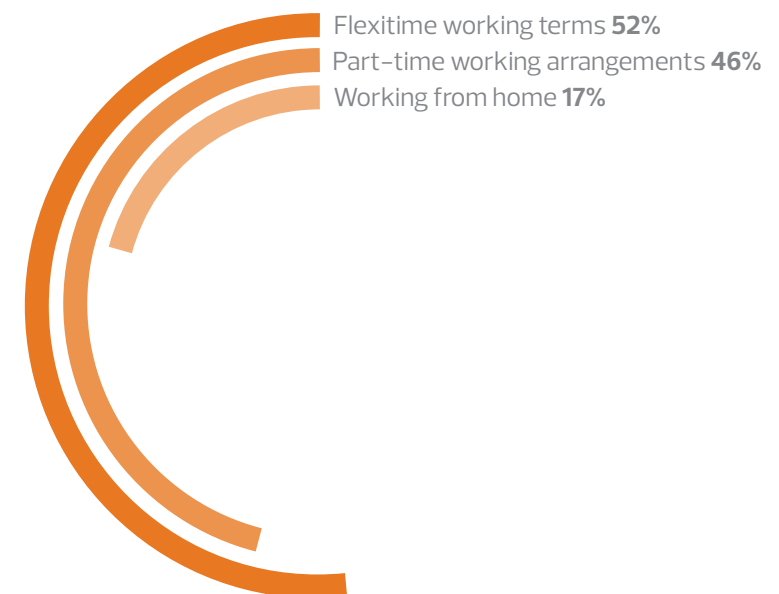
### Flexible working in Ireland

Are/were there flexible working arrangements available in the company or organisation where you currently/last worked?



Source: Eurobarometer Work-Life Balance Report, 2018. Figures for Ireland (all employees, manual workers or without professional activity less than 65 years old).

For those who have/had no flexible arrangements, if you could/could have done it, which of the following flexible work arrangements would you like/have liked to use



Source: Eurobarometer Work-Life Balance Report, 2018. Figures for Ireland (all employees, manual workers or without professional activity less than 65 years old who don't/didn't have flexible work arrangements in their company).

# Kick-start flexible working

You may think flexible working will lead to new challenges. But do it well and you'll quickly see an uplift in your business culture and performance.



## Embed a flexible working strategy

The first step is to develop a flexible working strategy that links to your wider organisational strategy. This will enable you to establish a clear business case for your arrangements, allowing everyone from the leadership team to frontline employees to understand how it can support them and help your organisation achieve its long-term goals. It will also encourage the right culture and values to take root, ensuring those who choose flexible options are supported rather than alienated. Your flexible working strategy should be underpinned by a clear communications plan that helps your people understand available options, how they can apply and the reciprocal obligations of greater autonomy.



## Help managers adapt their leadership skills

Your line managers may be worried about how they can maintain oversight when employees are given more control over when and how they work. Training will give managers the skills they need to find this balance. It should cover how to handle specific requests for flexible working and the broad principles of when and how to check-in with remote employees. Beyond this, it's good practice to refresh your annual appraisal system. A mid-year review will help managers keep track of their team's progress towards objectives, giving them the chance to tackle issues before they undermine productivity gains.



## Anticipate organisational risk

When done well, flexible working can uplift productivity, performance and morale but it can also expose your organisation to risks. It's important these are understood before embedding your flexible working strategy. Many employees will flourish as a result of their newfound autonomy over their working life but a minority will try to exploit the system. As part of the approval process, managers must ensure employees understand the expectations of your flexible working policy. Remember that flexible workers are also entitled to the same employment rights as those based on-site, such as the obligation to provide a safe place to work and look after their wellbeing. Most importantly of all, don't overlook the need to manage technology risks by securing remote workers' systems.



## Support Families in the Workplace

Households are busier than ever with the majority of households now containing two working parents. With Ireland lagging behind its European counterparts when it comes to affordable childcare many employees are stretched to their limits trying to balance their work and family lives. In fact, 95% of parents admit to feeling overwhelmed at times (Barnardos survey – 2018). Organisations have an opportunity to show their employees that they are valued by giving them what they need – more time. Paid paternity leave and maternity is a good start, but time off to look after a sick child or letting parents come in earlier so that they can get out earlier can make a huge difference. When your employees are able to juggle their commitments better then they feel valued and can be more fully focused and engaged at work, meaning a more productive employee.



## Boost your employer brand

The ability to offer flexible working practices is one tactic that is available in improving your employer brand – something that is more important than ever in winning the war for talent. Ireland lags behind its EU neighbours considerably when it comes to affordable childcare so a commitment to flexibility could make employees' lives a lot easier. Don't underestimate the impact of this when designing your talent acquisition or employee retention strategies.

## Contract changes

If you were to set up your organisation tomorrow, would you keep the same workforce arrangements you have today? Many business structures evolve organically. Others have been guided by what was once the most tax efficient option. That means that the mix of workers and contracts you have in place may no longer be right for your business – or your workforce.



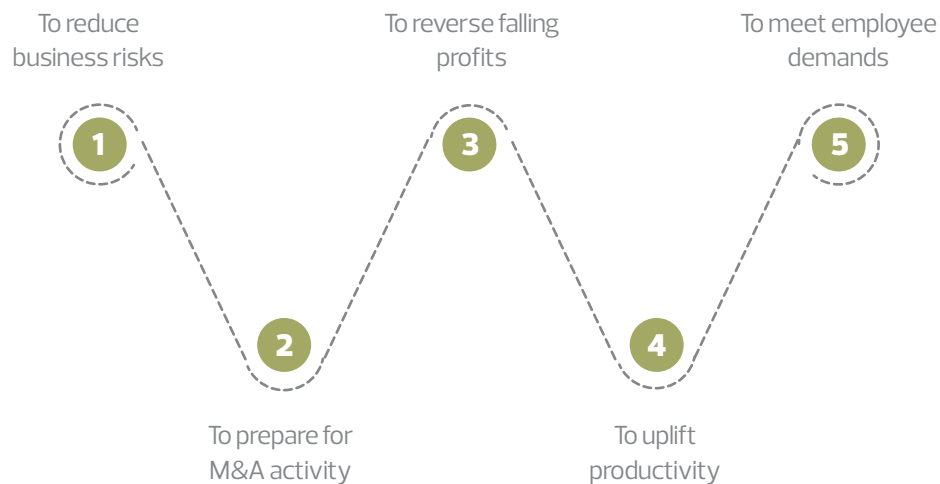
Demand for flexible employment arrangements has soared over the past decade. Alongside your full-time employees, you must now manage an ever-growing list of contractors and self-employed personnel. It's critical you get this right. One wrong step could expose you to significant financial, legal and reputational risks.

The way a person is labelled and operates at work has a big impact on the way they're taxed and the legal rights they can claim. You must make sure your people's contracts truly reflect their daily realities. If they don't, you could face legal claims, WRC investigations and criticism that you're not meeting your moral obligations. Make sure you're moving with the times.

Set aside the time and resources to review and update your workforce arrangements. When you get it right, you'll significantly reduce your risk profile and increase your workforce stability in uncertain times.

**Catherine Corcoran, Head of Management Consulting, RSM Ireland**

### Reasons to look at your workforce arrangements



### Work status: why does it matter?

The way someone is categorised at work has a huge impact on their working rights, the way they are taxed and an organisation's obligations to them.

	Employee	Self employed
Where are contractual rights and obligations set out?	Contract of employment	Contract for services
Statutory employment rights	Entitled to full statutory employment rights	Not usually covered by statutory employment rights
PAYE	Yes	No
Organisation deducts PRSI and USC	Yes	No

# Get your workforce contracts right

Amid growing media and public scrutiny, you must take steps to make sure everyone at your organisation is on a contract that truly reflects the reality of what they do each day.



## Align your business and workforce strategies

Before you can decide whether your workforce structure is fit for purpose, you need to think about what your organisation is trying to achieve. Look at your business strategy. Will your organisation only realise its aims if everyone works five days a week for every month of the year? Or could you still reach your goals if you introduced more flexible arrangements, such as adjusting your workforce numbers in line with the seasons or project pipelines? Forecast all scenarios, and then develop a workforce strategy that will support your wider business goals.



## Set the right tone at the top

Changing your workforce structure is a time-intensive exercise. It takes commitment to do it well. Make sure your executive team and board recognise the importance of getting it right. A useful first step is to include your workforce structure on your risk register. This will help everyone at the top of your organisation understand how the wrong arrangements could undermine your operations and future profitability. It will also ensure the proper time and financial resources are set aside to review your structure and to make any necessary updates.



## Review your engagement terms

It makes good business sense to check the engagement terms of everyone who's working at your organisation. This will help you address documentation gaps before problems arise and allow you to work out if you have the correct arrangements in place. Your employment contracts are a good place to start. But you'll also need to review the terms included in other written records, such as engagement letters and documents, staff handbooks, union agreements, share plans, bonus letters and legacy contracts for staff joining through business structure change. Take the time to find all document sources – even email exchanges and verbal deals can amount to contractual terms of employment.



## Check your people's daily work realities

Once you have a clear picture of a person's engagement terms, you need to check whether these reflect the reality of their working life. Set aside time with their line managers. Ask them about each team member's arrangements, such as their job title, what they do each day, who they report to and how, when and where they work. This is a time-intensive and detailed process. You'll need to invest in legal and tax advice – either internally or externally – to reach the correct judgements about which contractual category your people fall into. If you get it wrong, you run the risk of exposing your organisation to legal claims and HMRC investigations.



## Manage change in the right way

In today's fast-changing world, workforce demands and business needs can quickly evolve. If you find a person's contract no longer reflects their daily reality, you have two options: update their contractual arrangements or update their working practices. You need dynamic contracts to support change. You must tread carefully. If you make change in the wrong way or fail to tackle the problem, you could end up in front of the WRC. Make sure you engage with individuals before updating their arrangements. And remember, if you're changing someone's contract you may have to give them extra financial reward to make the alterations valid and binding. If you've inherited staff through business change, you may face extra barriers to alter their terms. Seek legal advice before altering their arrangements.

## Workplace disputes

Workplace disputes are on the up – the number of employment tribunal cases has nearly doubled over the past year. In this contentious era, you must protect your organisation. The key is to embed the right processes, cultures and behaviours to stop conflict arising in the first place.

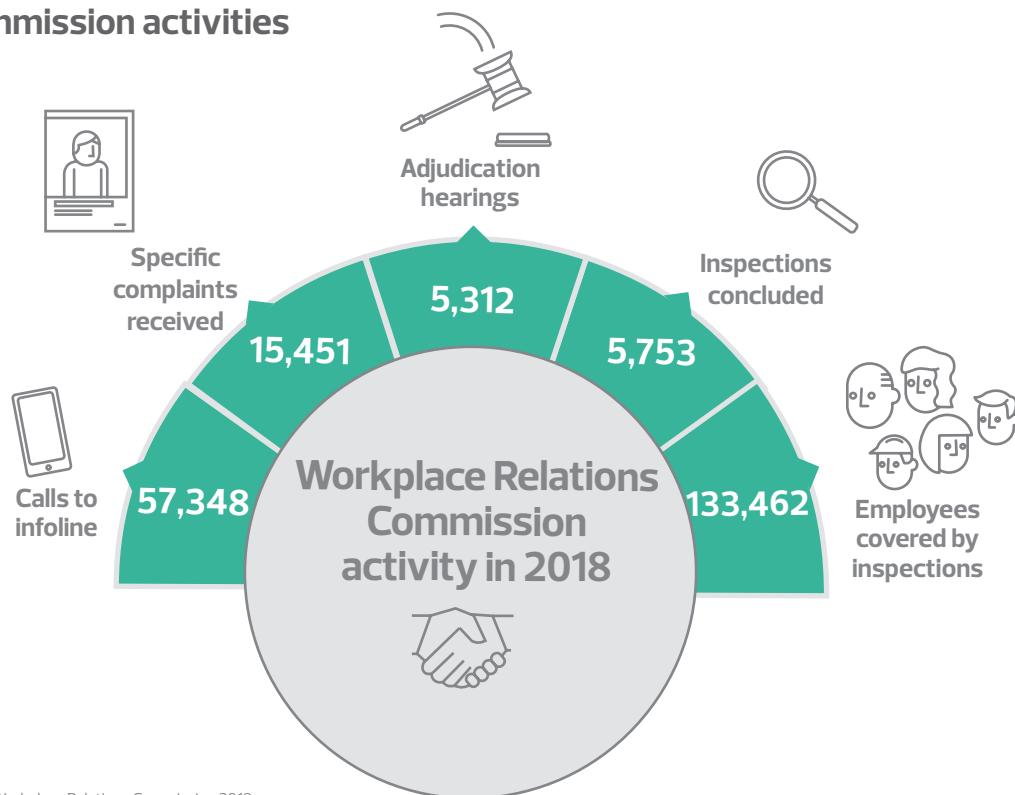
Today's enlightened employees know their rights. And they expect your organisation to play by the rules. They want you to behave responsibly and fairly and treat them with respect and dignity. When they feel let down by your actions, they're quick to turn to employment tribunals to put it right.

The removal of employment tribunal fees in 2017 was a turning point for workplace disputes. Disgruntled employees can now make an online claim against your organisation without needing to pay an entry fee. You must protect your position. Drawn-out tribunal claims create a major management distraction, use up valuable working time and can lead to serious reputational and financial risks.

While it's impossible to completely remove tension and conflict in your workplace, if you comply with your legal obligations and embed the right behaviours, you can reduce the likelihood of damaging disputes.

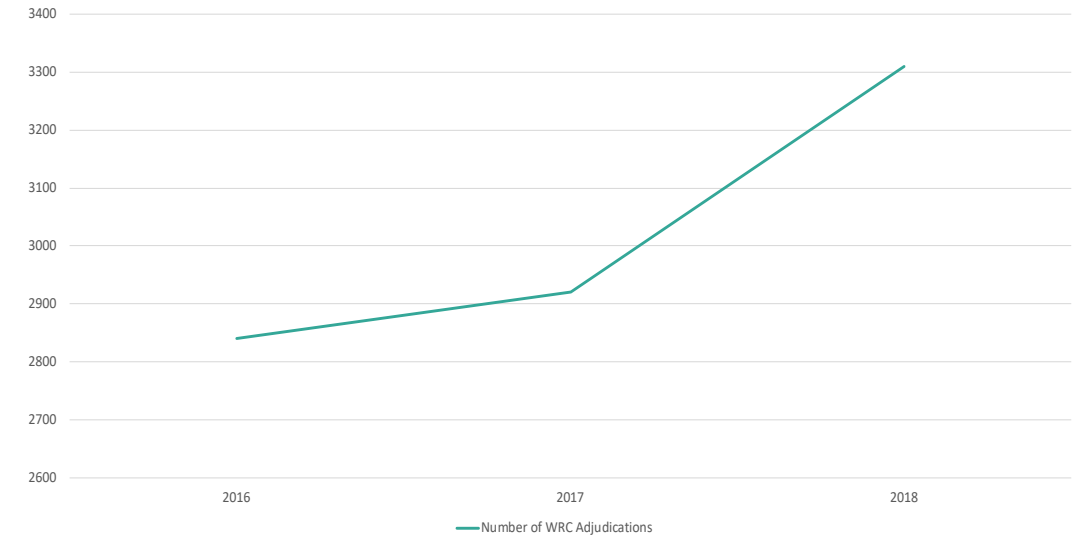
**Catherine Corcoran, Head of Management Consulting, RSM Ireland**

### Workplace Relations Commission activities



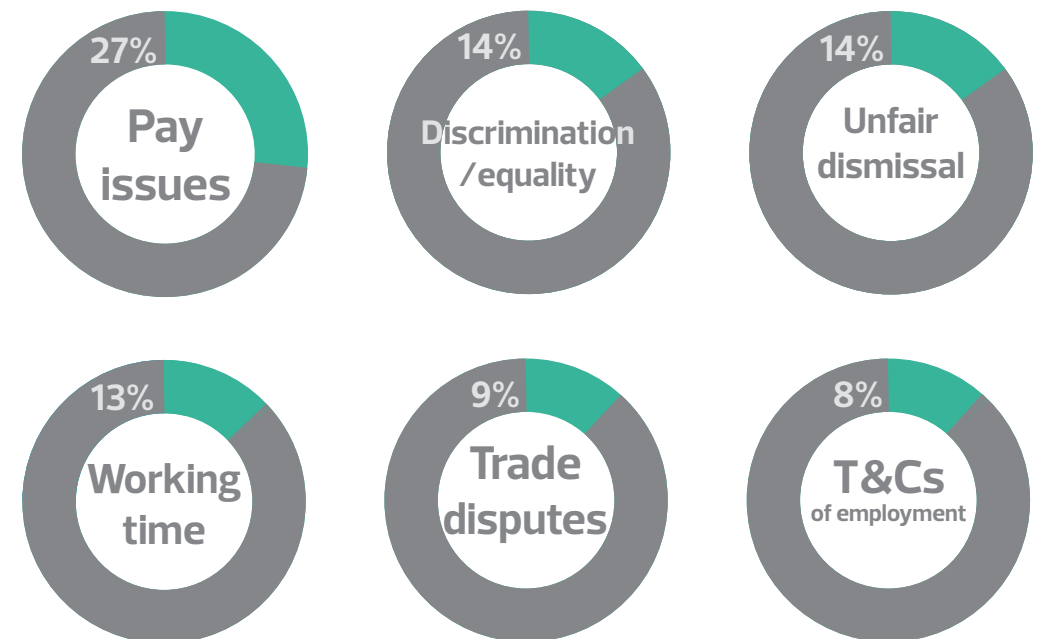
Source: Workplace Relations Commission 2018

### Rise in number of Workplace Relations Commission adjudications



Source: Workplace Relations Commission 2018

### Type of complaints received by the Workplace Relations Commission



Source: Workplace Relations Commission 2018

# Proactively prevent disputes

Workplace conflicts rarely resolve on their own. You need to embed the right processes and culture to deal with employees' concerns in the right way.



## Make managers your first line of defence

Too often, managers aren't given the skills they need to direct their teams. They're expected to support staff and deal with their concerns despite not being shown the right way to do this. This can have serious consequences. Today, poor management is a top cause of workplace disputes. Make sure you train your people before they take on manager positions. You should show them how to apply employment law fundamentals and HR best practice and give them the skills they need to become expert communicators and leaders.



## Deal with concerns in the right way

Once an employee raises a concern, you have a small window of opportunity to deal with it before it escalates into a dispute. The longer a problem goes unaddressed, the bigger it becomes and the harder it is to resolve amicably. It's not enough just to put policies and procedures in place. You must also create a culture where employees feel their concerns will be taken seriously. An informal resolution system that's accessible and effective will help employees see the value of coming forward and reassure them that their concerns will be listened to.



## Keep accurate records

Employment contracts are a critical piece of evidence when workplace conflicts arise. If they're up-to-date, correctly reflect the agreed terms and properly executed, they can help your organisation prevent lengthy disputes or drawn-out tribunal claims. Unfortunately, we know many don't think about whether their employment contracts are fit for purpose until it's too late. Make sure you take proactive steps to protect your position. Your employment contracts should be well-written, legally sound and reflect the realities of a worker's everyday working life.



## Understand your obligations

Today's enlightened employees expect your organisation will act with integrity. Make sure you stay ahead of legislative and regulatory requirements around equality and discrimination and whistleblowing, as well as those governing how you should process and handle your employees' personal data and how you run fair dismissal processes. You'll also need to be able to show that you act fairly. A regular payroll audit will help you show that National Minimum Wage rules have been correctly applied. A workforce equal-pay-audit will also allow you to eliminate any equal pay issues.



## Utilise ADR practices

Alternative Dispute Resolution practices are becoming more popular, offering informal solutions to employers and employees like mediation, facilitated meetings and other alternatives to playing out your workplace disputes in a public third-party forum. The introduction of the Mediation Act 2017 corresponded with a shift in employment law legislation towards more informal solutions. In an effort to resolve conflicts at an earlier stage and in a less formal manner, mediation is now a requirement of the dispute process.

## Our services include

- HR strategic advisory and operational support
- Organizational change and development
- Technology consulting
- Recruitment strategy and operational support
- Managing performance and delivering accountability
- Talent management
- Workplace dispute resolutions – mediation, independent investigation
- Data protection advisory and compliance



**Catherine Corcoran**  
Head of Management Consulting  
ccorcoran@rsmireland.ie



**Terry McAdam**  
Management Consulting Partner  
tmcadam@rsmireland.ie

[rsmireland.ie](http://rsmireland.ie)

RSM Ireland Business Advisory Limited is a member of the RSM network and trades as RSM Ireland. RSM is the trading name used by the members of the RSM network. Each member of the RSM network is an independent accounting and consulting firm which practices in its own right. The RSM network is not itself a separate legal entity in any jurisdiction. The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 50 Cannon Street, London EC4N 6JJ, United Kingdom. The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland and whose seat is in Zug.

