HM Revenue & Customs

HMRC Tier 3 Model ICT Contract
Version 2.0 (April 2019)

SCHEDULE 8.2 | Reports and Records

Schedule 8.2 | Reports and Records

1 TRANSPARENCY REPORTS

1.1 Within three (3) months of the Effective Date the Supplier shall provide to the Authority for its approval (such approval not to be unreasonably withheld or delayed) draft transparency reports in accordance with Annex 1 (**"Transparency Reports"**).

1.2 If the Authority rejects any proposed Transparency Report, the Supplier shall submit a revised version of the relevant report for further approval by the Authority within five (5) days of receipt of any notice of rejection, taking account of any recommendations for revision and improvement to the report provided by the Authority. If the Parties fail to agree on a draft Transparency Report the Authority shall determine what should be included.

1.3 The Supplier shall provide accurate and up-to-date versions of each Transparency Report to the Authority at the frequency referred to in Annex 1.

1.4 Any disagreement in connection with the preparation and/or approval of Transparency Reports, other than under Paragraph 1.2 above in relation to the contents of a Transparency Report, shall be treated as a Dispute.

1.5 The requirements for Transparency Reports are in addition to any other reporting requirements in this Agreement.

2 OTHER REPORTS

2.1 The Supplier shall provide to the Authority:

(a) the reports listed, and at the frequencies set out, in Annex 2 to this Schedule 8.2 (*Reports and Records*); and

(b) any or all of the following reports at the Authority's request:

(i) delay reports;

(ii) reports relating to Testing and tests carried out under Schedule 2.4 (*Security Management*) and Schedule 8.6 (*Business Continuity and Disaster Capability*);

(iii) Performance Monitoring Reports;

(iv) reports which the Supplier is required to supply as part of the Management Information;

(v) annual reports on the Insurances;

(vi) security reports;

(vii) an SME report, which contains information in relation to Sub-contractors including (without limitation): the name, postal address and registration number of the relevant Sub-contractor; the commencement and expiry dates of the relevant Sub-contract; the relevant Sub-contract value and spend in the relevant quarter; and the number of apprentices employed in relation to that Sub-contract; and

(viii) Force Majeure Event reports.

2.2 In addition to any other transparency reports requirements set out in this agreement, the supplier agrees and acknowledges that it shall, at no charge, provide timely, full, accurate and complete SME management information ("MI Reports") to the Authority which incorporate the data described in the mi reporting template which is:

(a) the total contract revenue received directly on a specific contract;

(b) the total value of sub-contracted revenues under the contract (including revenues for non-SMEs/non-VCSEs); and

(c) the total value of sub-contracted revenues to SMEs and VCEs.

2.3 The SME Management Information Reports shall be provided in the correct format as required by the MI Reporting Template and any guidance issued by the Authority from time to time. The Supplier shall use the initial MI Reporting Template which is set out in the Annex to this Schedule and which may be changed from time to time (including the data required and/or format) by the Authority by issuing a replacement version. The Authority shall give at least thirty (30) days' notice in writing of any such change and shall specify the date from which it must be used.

2.4 The Supplier further agrees and acknowledges that it may not make any amendment to the current MI Reporting Template without the prior written approval of the Authority.

3 RECORDS

3.1 The Supplier shall retain and maintain all the records (including superseded records) referred to in this Agreement (together **"Records"**):

(a) in accordance with the requirements of the Public Records Office (PRO) and Good Industry Practice;

(b) in chronological order;

(c) in a form that is capable of audit; and

(d) at its own expense.

3.2 The Supplier agrees that it shall:

(a) store all records and reports that it is obliged to maintain and provide pursuant to this Agreement in such document repository or system that the Authority may have or put in place for the storing, sharing and management of records and reports as it may notify to the Supplier from time to time (**"Document Repository"**); and

(b) comply with such guidance as the Authority may issue or provide in relation to the Document Repository from time to time.

It is acknowledged and agreed that the Authority may also use the Document Repository as a means of uploading and storing its documents that the Supplier may need to access from time to time.

3.3 Notwithstanding the provisions of paragraph 3.2, the Supplier shall on demand, at no cost to the Authority and without imposing any restrictions, make the Records available for inspection to and/or copying by the Authority and/or its nominee in a format reasonably accessible to the Authority, subject to the Authority giving reasonable notice.

3.4 The Supplier shall hold Records in electronic format (and, if required by the Authority, paper format) and must be made available and/or be accessible to the Authority and its Audit Agents for audit purposes.

3.5 The Supplier shall, during the Term and a period of at least seven years following the expiry or termination of this Agreement:

(a) maintain or cause to be maintained in safe storage complete and accurate documents and records in relation to the provision of the Services including but not limited to all Records and Open Book Data; and

(b) upon reasonable notice, disclose and allow the Authority and/ or its Audit Agents the right to access the information described at Paragraph 3.5(a).

3.6 Following the expiry of seven years after the expiry or termination of this Agreement, the Supplier shall securely dispose of or provide to the Authority all Records without keeping any copies and if required to do so by the Authority, the Supplier shall provide written confirmation of compliance with this Paragraph 3.6.

3.7 The provisions of Paragraph 3.6 shall not apply to the extent that the Supplier is required to retain the Records by any applicable Law or for the purposes of any audit.

ANNEX 1 | TRANSPARENCY REPORTS

TITLE	CONTENT	FORMAT	FREQUENCY
Charges	To be agreed, if required	To be agreed, if required	To be agreed, if required
Social Value	Social Value Reporting Metrics ● For each of the following categories: ○ start-ups ○ SMEs ○ VCSEs; and ○ mutuals: ■ The number of contract opportunities awarded under the contract. ■ The value of contract opportunities awarded under the contract in £. ■ Total spend under the contract, as a percentage of the overall contract spend. ● Percentage of all companies in the supply chain under the contract with a current Cyber Essentials certification. [where relevant] ● Number of companies in the supply chain under the contract with a current Cyber Essentials certification. [where relevant] ● Percentage of all companies in the supply chain under the contract with a current Cyber Essentials Plus certification. [where relevant] ● Number of companies in the supply chain under the contract with a current Cyber Essentials Plus certification. [where relevant]	To be agreed	To be agreed

	● Percentage of all companies in the supply chain under the contract to have adopted the National Cyber Security Centre's 10 steps. [where relevant] ● Number of companies in the supply chain under the contract to have adopted the National Cyber Security Centre's 10 steps. [where relevant]		

ANNEX 2 | REPORTS TO BE PROVIDED BY THE SUPPLIER

Reference	Report Title	Report Frequency	Report Content
Schedule 6.1 (*Implementation*), paragraph 6.5	Implementation Report	Weekly	Progress against milestones/ tasks / RAID
Performance	Transaction report	Monthly	To be agreed (including Service Beneficiaries where applicable)
Performance management	Performance management report (including monthly MIS reports)	Quarterly	To be agreed (including Service Beneficiaries where applicable)

ANNEX 3 | RECORDS TO BE KEPT BY THE SUPPLIER

The records to be kept by the Supplier are:

1. This Agreement, its Schedules and all amendments to such documents.

2. All other documents which this Agreement expressly requires to be prepared.

3. Records relating to the appointment and succession of the Supplier Representative and each member of the Key Personnel.

4. Notices, reports and other documentation submitted by any Expert.

5. All operation and maintenance manuals prepared by the Supplier for the purpose of maintaining the provision of the Services and the underlying IT Environment and Supplier Equipment.

6. Documents prepared by the Supplier or received by the Supplier from a third party relating to a Force Majeure Event.

7. All formal notices, reports or submissions made by the Supplier to the Authority Representative in connection with the provision of the Services.

8. All certificates, licences, registrations or warranties in each case obtained by the Supplier in relation to the provision of the Services.

9. Documents prepared by the Supplier in support of claims for the Charges.

10. Documents submitted by the Supplier pursuant to the Change Control Procedure.

11. Documents submitted by the Supplier pursuant to invocation by it or the Authority of the Dispute Resolution Procedure.

12. Documents evidencing any change in ownership or any interest in any or all of the shares in the Supplier and/or the Guarantor, where such change may cause a change of Control; and including documents detailing the identity of the persons changing such ownership or interest.

13. Invoices and records related to VAT sought to be recovered by the Supplier.

14. Financial records, including audited and un-audited accounts of the Guarantor and the Supplier.

15. Records required to be retained by the Supplier by Law, including in relation to health and safety matters and health and safety files and all consents.

16. All documents relating to the insurances to be maintained under this Agreement and any claims made in respect of them.

17. All journals and audit trail data referred to in Schedule 2.4 (*Security Management*).

18. A complete set of records to trace the supply chain of all Services provided to the Authority in connection with this Agreement, in order to monitor any actual or suspected slavery or human trafficking in those supply chains in compliance with the Suppliers' obligation in Clause 35.5.

19. All other records, notices or certificates required to be produced and/or maintained by the Supplier pursuant to this Agreement.