

POST OFFICE INTERNAL

Title	Knowledge Centre - Audits
Subject	Chapter 05 – Closure Audit
Version Control	8.0
Purpose	Outline responsibilities and process to perform a closure audit in all branches.
Audience	Audit Team
Next Review Date	June 2020

Stakeholders

Stakeholders Name	Responsibility
Tim Perkins Alison Clark Rachelle Shimwell	Head of Loss Prevention Branch Analysis and Control Manager Loss Prevention Casework Support Team Leader

Responsibilities in change

Role	Job Title(s)	Date
Author	Simon Talbot – Area Audit Manager	19/09/2019
Assurance	Tahira Akbar – Audit Advisor	19/09/2019
Authorised	Alison Clark – Branch Analysis and Control Manager	19/09/2019
Communication	Rachelle Shimwell – Loss Prevention Casework Support Team Leader	19/09/2019

Version control

No	Reason for issue	Section No.	Date
8.0	General review and merging of non-Horizon closure chapter with this one.	ALL	19/09/2019

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	Activity	Closure Workaid	Planned/ Unplanned
1	Planning	<p>For Post Office Funded - Contact Agents.accounting.team@fsc.gov.uk GRO to ascertain if any outstanding undisputed discrepancies are to be recovered on closure of the branch.</p> <p>For PO Local self-funded - Contact Neil Page GRO for outstanding discrepancy figures The cash will be returned to the Agent/Postmaster using the Horizon System utilising the cash Out Icon.</p> <p>ALL - Confirm that the ACC has been disabled by contacting the Casework Support Team.</p> <p>Ensure spare Closure Pack is taken to branch Closure.</p>	Planned/ Unplanned Planned/ Unplanned
2	Planning	<p>The Casework Support Team will contact the outgoing Agent/Postmaster no more than 5 working days after notification of the planned closure.</p> <p>They will:</p> <ul style="list-style-type: none"> • Check if there are any unresolved items e.g. Cash In Pouches or Remittance discrepancies (cash) please contact the appropriate team at FSC to confirm they are proper to be held & if so to arrange a Transactional Correction to be sent to the branch prior to closure. • Ask the Agent/Postmaster to reduce holdings of cash and stock, where possible, taking into account customer flow expectations up to your date of closure. Any excess cash and stock should be returned. • For branches that transact lottery, ask the Agent/Postmaster to ring the Camelot helpline number and request a pouch from them, in preparation for sending back unactivated packs in the week prior to closure. 	Planned

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		<p>The Casework Support Team will contact the outgoing Agent/Postmaster at least 5 working days prior to closure.</p> <p>They will:</p> <ul style="list-style-type: none"> • Confirm receipt of archiving boxes from Oasis. Run through what shouldn't be sent to Oasis (training manuals, general PO stores, One-4-All vouchers, postage stamps, old PO leaflets etc.) • Remind Agent/Postmaster not to prepare any remittances after the last collection prior to closure as all Cash & Stock has to be verified at the closure. • For branches that transact lottery, ask the Agent/Postmaster to send all unactivated lottery packs back via DHL in the pouch they previously requested from Camelot. • Ensure the branch has some one-trip rem pouches particularly coin pouches for each denomination. • Ask if the branch transacts Biometric Residence Permits. If it does contact should be made with Stevie West either by phone on GRO or by email stevie.c.westGRO who will advise where these items should be sent. • Ensure the outgoing Agent/Postmaster understands that they are responsible for all obsolete documents, reports, forms, etc. being destroyed as confidential waste. Any non-conformance to this process can lead to financial penalties to Post Office Ltd and these costs could be passed on. <p>The Casework Support Team will also contact Supply Chain to ensure they have been advised of the closure. (This is a double check as in the past we have been experiencing problems through Supply Chain not being notified of a closure).</p> <p>Contacts: GRO</p> <p>For Core and Outreach branches there are additional activities.</p>	
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3	Planning	<p>Agree audit attendance time with the outgoing Agent/Postmaster, during an introduction call, considering:</p> <ol style="list-style-type: none"> 1. If cash and stock is to be returned using Shared Service confirm the mail collection time so audit attendance can be aligned. 2. Confirm the value of cash held by the branch. If it is over the £10K limit for Shared Service or the amount of coin on hand exceeds 4 full or part bags, asks the Agent/Postmaster to return excess cash over the limit for RMSD/Shared Service. 3. Ask the outgoing Agent/Postmaster to confirm with the Postman that a collection is planned from the branch on the day of our visit or following day depending on our attendance time. 4. Please refer to instructions on how to return by Shared Service 5. Confirm preparations have been made for any mail or parcels left in the office to be returned to the appropriate depot. 6. For PO Local self-funded. If BDC and stock is to be returned using Shared Service confirm the collection time so audit attendance can be aligned. Please refer to appendix I for instructions on how to return by Shared Service. 	Planned
4	Planning	Prepare ART (Audit Reporting Tool) – planned closures before audit – unplanned on audit.	Planned/ Unplanned

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5	On site	<p>Confirm what activities have taken place in preparation for closure.</p> <p>Ensure all documents, files, reports, etc. that are not being stored are to be destroyed in the correct manner by the outgoing Agent/Postmaster.</p>	Planned
6	Logging On To Horizon Online	<p>Ask the Agent/Postmaster/OIC to add you to Horizon On Line with Manager access (Make sure you have your SmartID plus your Global User ID, available).</p> <p>If dealing with an unplanned closure you may need to use your Global User Account and password.</p> <p>If there is a problem in arranging for you to be logged on to HOL, use your Global User Account sign on to Horizon.</p>	Planned/ Unplanned
7	Rem Verification	Confirm the inward and outward rem's and Outstanding Discrepancies from the Audit Scheduling Portal.	Planned/ Unplanned
8	Asset Verification	<p>Ensure that cash and stock is recorded correctly on Horizon Online.</p> <p>Cash and stock to be checked against the Office Snapshot/Trial Balance. Discrepancies to be resolved prior to remitting out all cash and stock by selling or reversing.</p> <p>If the branch has an ATM this must be taken out of service and the cash withdrawn. Readings from reports 1, 3 and 6 must be produced and dispensed figure processed via Horizon Online, if before 16:30 this figure will be the current withdrawal figure, if after 16:30 then the 16:30-16:30 AND the current withdrawal figure should be processed via Horizon Online. The cash on hand should be verified and this amount declared as on hand in the ATM stock unit. Once a balance is achieved, the cash should be transferred to the final stock unit and then remitted to the cash centre. If the ATM stock unit fails to balance then any shortfall should be made good by the Agent/Postmaster or settled centrally to FSC. Any surplus should be declared using the surplus cash icon and the amount remitted to FSC.</p>	Planned/ Unplanned
9	Suspense Accounts	Ensure all Suspense Accounts (local and Emergency) are cleared – any items which cannot be removed (i.e. locked in) must be recorded on the ART with a description of the entry.	Planned/ Unplanned

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10	Postage labels & Official Postage	Print postage labels for final Archiving Boxes (If not already printed by the Agent/Postmaster) Use Parcelforce Express48 as a consignment transaction and claim amount as official postage.	Planned
11	Royal Mail & Parcelforce items	<p>Any mail items awaiting collection by customers need to be returned to the appropriate depot.</p> <p>For PFWW Convenient Delivery items use the Parcelforce contact list.</p> <p>For Royal Mail Local Collect items and Amazon collection items contact the Branch Support centre (formerly NBSC) and ask for the contact number of the appropriate Royal Mail Delivery Office.</p> <p>If you have any issues with Royal Mail collecting the items contact the Branch Support Services Team via email following the closure.</p> <p>Ensure to follow the Horizon Online process for returning these items.</p> <p>Ensure that the Closure Notice is completed and displayed in a prominent position for customers to see.</p>	Planned/ Unplanned
12	<p>Paystation, Self Service Kiosk (SSK) & National Lottery</p> <p>Paystation</p>	<p>Upon closure of a branch to the public, the Paystation or Lottery Terminal must be removed from service at the same time that the branch closes irrespective of whether or not the retail side remains open.</p> <p>At time of closure, you must check the Horizon TA records to assess the last TA's received in branch for the Paystation and/or Lottery.</p> <p>For the Paystation, you will need to ensure that there are no outstanding barcode summaries by undertaking the following process:</p> <p>Report for Outstanding and Processed TA's is available via Office Daily Reports.</p> <p>To ensure that you account for any transactions taken after the final TA, print off from the Paystation terminal a manual BCS – press menu several times until you see Manual BCS – enter – Print - check if the batch ID number is the one after the latest Batch ID number on the Transaction Acknowledgment report taken from Horizon.</p> <p>If a TA has not been received for this ID number then this will indicate the amount of</p>	<p>Unplanned</p> <p>Planned</p>

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	<p>money to be secured from the Agent/Postmaster for which a TA will be received the following morning.</p> <p>Print an unseen Batch Control Summary report using the following path: ADMIN, Enter, Reports Menu, Enter, unseen batch Control summary report enters YES. The terminal will produce a report detailing all outstanding batch control summaries. These must be reprinted using the following path: ADMIN, Enter, Print BCS, enter. At this point, enter the batch ID number from the unseen BCS report. The BCS will then print out and this must be kept for association with TA that will appear the following day.</p> <p>Check the Receipt Number of the Batch Control Summaries (BCS) follows the last number recorded on the Outstanding & Processed TA report</p> <ul style="list-style-type: none"> This will tell you how much cash to secure from the retail side of the branch and place this in the PO account. (Any cash discrepancy will be accounted as a final account surplus as per normal practise against the outgoing Agent/Postmaster) Settle this amount to Late Account as a surplus. <p>DO NOT enter this amount into the emergency suspense account, it must be shown as part of the figure settled to Late Account and shown on the ART with as much detail as possible.</p> <p>Ensure you e-mail the closure report on ART on the day as this will enable the relevant departments to associate the TA with the amount required.</p> <p>The Paystation terminal can then be disconnected from the power supply and telephone line the terminal is packed up ready for collection and that the Agent/Postmaster is aware of the collection.</p> <p>On a planned closure it should have been organised for INGENICO to carry this out. The Agent/Postmaster should have received a phone call from INGENICO confirming the collection details. If the Agent/Postmaster cannot confirm this the Auditor must contact PROPERTY SUPPORT TEAM on 0333 6651074 to arrange collection of terminal. DPD will</p>	Unplanned
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	Self Service Kiosk & National Lottery	<p>come to collect the Paystation, so ensure it is parceled up ready for collection. The Agent/Postmaster should be instructed to contact Branch Support Centre (formerly NBSC) if the terminal is not collected on the due date.</p> <p>At unplanned closures where the branch is to be defunded the terminal must be packed up and returned by Royal Mail Special Delivery to: Ingenico UK, GRO</p> <p>Keep the RMSD receipt with branch paperwork.</p> <p>If the branch is to be re-opened then disconnect the terminal and place in the safe. If it is impractical to have the Paystation in the safe then look to see if it can be locked away securely elsewhere such as a coin cabinet and establish that you have all the keys. If required contact your Line Manager.</p> <p>If you locate other red or old grey Paystation on-site, return to Ingenico at the above address.</p> <p>If the Paystation is not on site inform your Area Audit manager.</p> <p>Where a branch has Self Service Kiosk or National Lottery:</p> <ul style="list-style-type: none"> • The auditor will need to identify how much cash to secure from the retail side of the branch/SSK and place this in the PO account. (Any cash discrepancy will form part of the final account deficit as per normal practice against the outgoing Agent/Postmaster) • Auditor to e- mail ART closure report on that day, and e-mail apclient.enquiries.chesterfield@ingenico.com GRO with the re-opening date for the branch where appropriate. 	
13	Transaction Corrections and offers to make good	<p>The Agent/Postmaster should be made aware of any previous outstanding discrepancies. The Audit Advisor should not ask for payment.</p> <p>However, should payment be offered:</p>	Planned/ Unplanned

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		<ul style="list-style-type: none"> Any amounts made good by cash should be recorded on the P242. Details of the amount should be emailed to lossrecovery@<input type="text" value="GRO"/> Michelle Stevens <input type="text" value="GRO"/> (Team Leader) Any amounts made good in the form of a cheque, should be sent direct to FSC Loss Recovery Team, Post Office Ltd, <input type="text" value="GRO"/> <p>Reverse of Cheque to be annotated "Outstanding Discrepancy" and Branch Code.</p> <ul style="list-style-type: none"> If the Agent/Postmaster wishes settlement to be made by credit or debit card, a call will need to be made to Loss Recovery on <input type="text" value="GRO"/> <p>A receipt should be issued for any amount accepted.</p> <p>Any amounts made good by this method should be transferred to FSC either by using your Global User and settling the amount as a final account deficit.</p>	
14	Foreign Currency Rems	Foreign currency should be returned using horizon print out and in purple pouch marked Currency.	Planned/ Unplanned
15	Cash Rems	<p>Rem out all the notes on hand and seal in grey pouches enclosing the Horizon print out ensuring that you keep to the pouch limits of £26,000 and scan prior to sealing. (If ACC is disabled and the grey pouch bar-code cannot be used affix a coin bar code label P6097 to the grey pouch and use this). Coin bags should be remitted out and bar code label P6097 affixed to the back of the coin return advice.</p> <p>For PO Local Self-Funded Branches, the cash is to be returned to the Agent/Postmaster and reported on Horizon Online utilising the LOAN FROM PO Icon.</p>	Planned/ Unplanned

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		<p>CORE & OUTEACH –</p> <p>The Audit Advisor at the partner site would:</p> <ol style="list-style-type: none"> 1. Transfer cash and stock to the CORE branch via Horizon using Core and Outreach internal transfer pouch numbers (separate pouch numbers for cash, stock and foreign currency). The cash, stock, foreign currency would then be placed in normal pouches for despatch. 2. Inform the Audit Advisor at the Core branch what the pouch numbers are (branch to branch) and the cash and stock pouch numbers, the items are actually placed in, for CViT collection. <p>The lead Audit Advisor would:</p> <ol style="list-style-type: none"> 1. Accept the transfer to the Core and input the barcode manually. (branch to branch) 2. Rem in the stock items as transfer from Outreach. (Cash and foreign currency should have gone into the Core automatically). 3. Rem out to ADC cash, stock and foreign currency and manually input the pouch numbers given for the Outreach branch CviT collection. <p>Prepare the partner's pouch collection manually in order to hand over assets when the CviT arrives at both the Core and Partner site if necessary. CviT may need to be advised to make a small detour from the Core to the Partner branch to complete collection.</p>	Unplanned Closures at Core and Outreach branches
16	Stock Rems to ADC	Rem out all stock on hand and seal in GPR002 Clear Stock pouches, enclosing the Horizon Online receipt. For temporary closures and relocations please see vaulting instructions.	Planned/ Unplanned
17	Postal Orders	Rem out all sealed packs of 250 x Postal Orders.	Planned/ Unplanned

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		<p>All out of date Scratchcards are the responsibility of the Agent/Postmaster. Verify Unactivated Scratchcards to print out from lottery terminal. Unactivated packs to be returned to Camelot by Special Delivery and postage claimed as Official Postage. The address is at the bottom of this page.</p> <p>A WH1 form should be completed (4 copies). This should have been sent to the branch by Camelot. A copy of this is available on KC – Audits – Chapter 05 Closures – Destructions Certificates. (Suggest you print 4 copies before attending closure).</p> <ul style="list-style-type: none"> • 1 copy to go with the Scratchcard despatch in the Special Delivery envelope, • 1 to go with other documents to Oasis, • 1 to stay with the Agent/Postmaster, • 1 to be retained by the Training & Audit Advisor <p>(Copy the Special Delivery number onto this copy)</p> <p>All activated Instant Lottery tickets are to be remmed out and returned with the activation slips in PVC20 Clear Stock Pouches.</p> <p>If activation slips are not on hand contact the Branch Support centre (formerly NBSC) to confirm that all activated cards on hand are within the final return date. The Branch Support Centre will provide a ref. number to be returned with the cards.</p> <p>Any obsolete tickets are not to be returned and the shortage is to be made good by the Agent/Postmaster.</p> <p>Unactivated Packs are to be verified by confirming they agree with the Unactivated Pack Summary and Individual Pack Status reports obtained from the Camelot Terminal. The Pack numbers are then to be recorded on the National Lottery Return Ticket Form, (WH1), and returned by special delivery to:</p> <p>Kim Kelly, Returns Department, Camelot PLC, GRO</p> <p>GRO,</p> <p>Please refer to instructions on how to return by Shared Service.</p> <p>Please email nadya.adamski@GRO and kim.kelly@GRO with the Branch Name & Code, Game Name & Pack Number, Date Returned, and Retailer Number along with the Special Delivery tracking number. Pro-forma for this is in forms and guides.</p>	
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	National Lottery Cheque Books	<p>Winning tickets and scratchcards and the validation tickets are to be archived and despatched to Oasis.</p> <p>The lead Audit Advisor carrying out the closure must destroy all NL Cheques by approved methods.</p> <p>If there is a surplus of Lottery cheques on hand i.e. there are physically more on hand than is shown on Horizon remit in the difference to ensure the two agree, then on HOL scan the cheques barcode and select to Spoil Cheque.</p> <p>If there is a shortage i.e. there are fewer Lottery cheques than shown on Horizon it is not possible to reduce the HOL figure in branch so only scan the number of cheques necessary to reduce the HOL figure to zero, then destroy all cheques as above.</p> <p>Email Michael D Johnson and provide the branch name, branch code and the number of cheques the branch is short by.</p> <p>Complete 2 copies of the Destruction Certificate - One copy to be emailed to michael.d.johnson@GRO – and the other copy to be archived with other paperwork that is sent to Oasis.</p>	
20	Biometric Residence Permits	Biometric Residence Permits should be sent by special delivery to the nominated branch (see section 2 planning above).	Planned/ Unplanned.
21	International Driving Permits (IDP's)	<p>If you are at a branch that issues IDPs, you will need to remove them from the site at closure/ defund.</p> <p>In the interim:</p> <ul style="list-style-type: none"> • drop the physical IDP's at the next branch you attend which issues IDP's (preferably a DMB/ WHSmith (larger) branches) • The IDP validations stamps are to be dropped off with the physical IDP's. • Recycle any instruction booklets / laminates as you see fit. 	Planned/ Unplanned

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22	CIT same day	<p>Prepare collection before the CViT officer arrives. On arrival of CViT, handover the pouches obtaining a signature for them on the collection receipt. Retain one of the collection slips and file with the closure documentation. You can only complete a Final Trading Statement once the CViT collection is complete when the ACC is still enabled. Where the ACC card has been disabled HOL process is:</p> <p>Prepare Collection 22. Despatch 23.</p> <p>Then office can be rolled over and Final Account prepared.</p>	Planned/ Unplanned
	CIT not same day	<p>Prepare collection and obtain 3 pouch collection slips. Keep the collection receipt with the pouches ready for despatch the following day.</p> <p>To remove the amounts from Suspense the process on HOL is:</p> <p>Prepare Collection 22. Despatch 23.</p> <p>Then roll stock unit over. When ACC is still enabled.</p> <p>Where the ACC card has been disabled HOL process is:</p> <p>Prepare Collection 22. Despatch 23.</p> <p>Then office can be rolled over and Final Account prepared.</p> <p>For an unplanned closure where CViT cannot collect on the same day, we should deal with the despatch according to what the conditions allow. A practical approach is required.</p> <p>If you need further guidance contact your Area Audit Manager.</p>	Planned/ Unplanned
23	Despatch of Rem pouches	<p>If CViT are not attending ON the same day and the Agent/Postmaster will be despatching the pouches, transfer the pouches to the outgoing Agent/Postmaster and complete the Non AA Rem Despatch Agreement (KC – Audits – Chapter 05 Closures – Rems – Non-AA Rem Despatch) Print 2 copies.</p> <p>Bring the signed statement away with you and leave a self-addressed envelope on hand</p>	Planned/ Unplanned

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26	Audit Reporting Tool (ART)	<p>Complete the ART by recording any amounts which have not been cleared from the Suspense Account or Emergency Suspense Account and show any money that was settled to Late Account with a description and/or reason (i.e. £40 for Paystation TA). Email closure report on day of closure (if not able then as soon as possible) and submit the ART as per audit timescale.</p> <p>ART to be named in the following format: [branch code] [ddmmyy] [branch name] CLOSUREART (e.g. 123456 101018 Any Town CLOSUREART)</p>	Planned/ Unplanned
27	Advise Supply Chain	<p>Advise Supply Chain initially by phone and followed by email confirmation immediately it is made aware a branch is closed as a result of audit or any other reason where the closure will be for more than 24 hours. This will make sure the cash, bureau or stock are not despatched. Recovery of any items despatched as a result of no or late notification of closure will be the Networks responsibility, if it is found that Network was at fault. Any losses incurred as a result, will be investigated and a decision made on individual case merits.</p> <p>Branch closure escalation contact:</p> <ul style="list-style-type: none"> • GRO <p>Email: Cash Management Support Mail</p>	Unplanned/Temporary
28	Safe Keys/Codes	<p>For temporary closure where no defund is to occur ensure all safe keys are handed over or safe codes changed.</p> <ul style="list-style-type: none"> • If only 1 key produced make enquiries as to the whereabouts of the second and/or third keys. • If the "Master Safe Code is not available for keyless safes, contact the Contract Advisor & Security for instructions to follow. <p>If not satisfied with any response contact the Contracts Advisor for instructions. If a Contract Advisor is not available contact your Training & Audit Manager.</p>	Temporary

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		<p>It may be necessary to contact the Training & Audit Manager to raise a framework order to Insafe from the OBC Budget.</p> <p>If safe is keyless, you must change all the codes (delete codes if necessary).</p> <p>Do not forget to change the alarm codes (if it is possible to), contact Grapevine for assistance: GRO</p>	
29	Datestamps	<p>A manual copy of the RECORD OF DATESTAMPS DESPATCHED FOR DESTRUCTION (KC – Audits – Chapter 05 Closures – Rems – Non-TAA Rem Despatch) to be completed and stored with other documents being despatched to Oasis Ltd.</p> <p>Self-Inking Datestamps. Complete the appropriate form (KC – Audits – Chapter 05 Closures – Rems – Non-TAA Rem Despatch). Enclose this with the Self Inking Datestamp(s) and send by Special Delivery to:</p> <p>Colop UK, Innovation House</p> <p>GRO</p> <p>Tel: GRO</p> <p>Send an electronic copy of the form to post.office.ltd.equipment.team: GRO</p> <p>Hand Datestamps. Complete the appropriate form. (KC – Audits – Chapter 05 Closures – Datestamps – Hand Datestamp Destr.)</p> <p>Enclose this with the Hand Datestamp Head(s) only, & send by Royal Mail Special Delivery to:</p> <p>Colop UK, Innovation House Unit C2, Matrix Point</p>	<p>Planned</p> <p>Unplanned/ Temporary/ Planned</p>

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		<div style="border: 1px dashed black; padding: 5px; text-align: center; font-size: 2em; font-weight: bold;">GRO</div> <p>The handle, case and numbers and months type to be disposed of locally. The parcel datestamp should be destroyed locally by removing the rubber and cut in 4.</p> <p>If there is a possibility of the branch transferring/reopening:</p> <p>Date stamps should be secured in the locked safe and arrangements made with the Casework Support team for the storage of the keys.</p> <p>Note: Only where the Audit Advisor has concerns regarding the security of the safe, or where no safe exists, then the datestamp head or self-inking datestamp should be removed, with any branch keys and alarms codes; arrangements to be made with the Casework Support Team.</p>	
30	Investigation support	<p>Procedure to be followed on closures following suspensions. Contact should be made with the investigators to confirm what/if any accounting documents they require. These should be taken off site if requested by the investigators, who will send copies to the Agent/Postmaster.</p>	Unplanned
31	MI notification	<p>For closures where pouches are left with Agent/Postmaster contact Cash Management whilst ON SITE to confirm the following: Branch name, Branch code, Type of closure - Suspension/BAU, deficiency/surplus in final account, date of closure, Pouch numbers and contents i.e. cash or stock and amount of cash enclosed in pouch, Cash Centre and Coin Centre that deal, Permanent or Temporary closure, rem pouches despatched or not and scheduled date of collection. Copy AM in to all emails.</p>	Planned/ Unplanned
32	Retention of documentation	<p>File paperwork locally for 60 days. If there were issues on closure or if there was a suspension please retain the paperwork in accordance with the Retention of paperwork policy.</p>	Planned/ Unplanned

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Branch Closure pack to be completed:

Please complete the pack, in full, and action as follows for all Closures:

Form Description	Send to: Loss Recovery Team, GRO <i>Use 'Special Delivery'</i>	Retain:
P242 – Final Trading Statement Summary	YES	YES
P344 – Transfer Report	YES	N/A
Receipts for posting	N/A	YES

Old accounting records via GRO

Metal and Self-Inking Date stamps via Special delivery – Colop UK, Innovation House

GRO

Un-activated Instants via Royal Mail Special Delivery –
FAO Kim Kelly, Returns Department, Camelot PLC,

GRO

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Closure Process when Horizon is not operational

From time to time, for a variety of reasons, fire, technical or power failure etc. a branch defund audit is required when Horizon is not operational.

The following process should be adopted when this situation arises:

1. Prior to Audit

- 1.1 The pre audit procedure is as outlined in the closure chapter and any outstanding discrepancies should be found on the Audit Scheduling Portal (ASP) and noted.
- 1.2 The remaining procedure for a branch defund with operational Horizon should be adopted, e.g. contact to branch, planning etc.
 - However please ensure you have sufficient quantities of the defund pouch contents form (see below) to complete the defund audit.
 - If the branch is a shared service branch please contact your Area Audit Manager for advice as the sealed RMSD envelopes may need to be posted at another branch.
- 1.3 Print Branch Audit Cash/ Stock & Currency papers to record the cash/ currency & stock on – make sure you have enough paperwork to cover all the stocks within the branch – for each stock you will need to take:
 - Print 4 copies of Branch Audit Cash Sheets
 - Print 3 copies of Branch Audit Stock Sheets
 - Print 3 copies of Branch Audit Currency Sheet
- 1.4 Print 3 copies of the defund pouch contents

NB: With the exception of coin when one defund pouch contents form can be used for all coin returned, a defund pouch contents form is required for each pouch used **although the entire amount sent can be listed on a single form on the copy made for retention purposes.**

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2. On Site Activity

- 2.1 All cash, currency and stock on hand should be physically examined and confirmation obtained from the Agent/Postmaster or their representative that all Post Office assets have been produced.
- Remember to ask for any cash held awaiting transaction acknowledgements.
 - If possible the usual ATM, Paystation and lottery print outs should be obtained.
- 2.2 **Cash (notes and coins)** use a Branch Audit Cash sheet to record all cash & coin; this should be agreed with the Agent/Postmaster or their representative, then listed as a total on the defund pouch contents form (see below) the Branch Audit Cash Sheet & the defund pouch contents should be signed by both parties (Audit Advisor and Agent/Postmaster or representative). Prepare four copies of the Branch Audit Cash sheet & defund pouch contents form (more if additional pouches are used see highlighted comment below).
The cash (notes) and **one copy of the Branch Audit Cash sheet & defund pouch** contents form should be placed in the appropriate pouch(s) (grey) and sealed (normal cash limits apply).
- NB: Any amounts accepted for an outstanding discrepancies must be clearly annotated on the form.
- Coins should be placed in plastic coin bags and **the second copy** of the Branch Audit cash sheet & defund pouch contents form should be stapled to one of the coin bags.
 - **The third copy** of the Branch Audit Cash sheet & defund pouch contents form should be retained for 60 days as per standard procedure.
 - **The fourth copy** should be handed to the Agent/Postmaster for their records
- 2.3 Currency should be agreed with the Agent/Postmaster or their representative, listed on a Currency Sheet & a defund pouch contents form (see below) and signed by both parties (Audit Advisor and Agent/Postmaster or representative).
Three copies of the Currency Sheet & defund pouch contents form are required (more if additional pouches are used see highlighted comment below).
The currency and one copy of the Currency Sheet & defund pouch contents form should be placed in the appropriate pouch(s) (purple) and sealed (normal cash limits apply).
The second copy of Currency Sheet & defund pouch contents form should be retained for 60 days as per standard procedure.

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The third copy should be handed to the Agent/Postmaster for their records.

- 2.4 Stock should be agreed with the Agent/Postmaster or their representative, listed on a Branch Audit Stock Sheet & defund pouch contents form (see below) and signed by both parties (Audit Advisor and Agent/Postmaster or representative).

Three copies of the Branch Audit Stock Sheet & defund pouch contents form are required (more if additional pouches are used, see comment below).

The stock and one copy of the Branch Audit Stock Sheet & defund pouch contents form should be placed in the appropriate pouch(s) (green) and sealed.

The second copy of Branch Audit Stock Sheet & defund pouch contents form should be retained for 60 days as per standard procedure.

The third copy should be handed to the Agent/Postmaster for their records.

- 2.5 If the pouches are not to be collected in the presence of the Audit Advisor the normal 'Non AA Rem Despatch Agreement' form should be completed. The Agent/Postmaster or their representative should be advised that CVIT will provide a print out of the pouches accepted and this should be returned to the AA in the envelope provided by the AA.

NB: There will be no facility to process any postage items, e.g. archive boxes to Oasis, These items should be removed from the branch and posted elsewhere. Postage costs should be claimed by AA via Selenity.



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3. Post Audit Activity

- 3.1 An electronic version (photograph or scan) of the Branch Audit Cash Sheet / Currency Sheet / Branch Audit Stock Sheet & defund pouch contents form should be prepared (for this purpose all cash, and currency can be listed together on one form, likewise the contents of all the stock pouches despatched can be listed on one Branch Audit stock form and the pouch numbers recorded in the space provided on the form.).

The **form detailing the notes, currency and coin** should be emailed to jill.southern@... **GRO**

POST OFFICE INTERNAL

The form detailing the stock should be emailed to Chantelle Hird chantelle.hird@postoffice.co.uk [GRO] and Jill Thompson [GRO].

The text of the email should indicate **why Horizon was not operational**.

- 3.2 A copy of the electronic versions of the defund pouch contents forms should be **sent into the Casework Support Team** (auditsupport@postoffice.co.uk) [GRO] for inclusion in the relevant Dynamics Case.
- 3.3 The Agent/Postmaster should be made aware of any previous outstanding discrepancies. The Audit Advisor should not ask for payment.

However, should payment be offered:

- Any amounts **made good by cash** should be recorded on the P242 and the defund pouch contents form (see below). Details of the amount should be emailed to lossrecovery@postoffice.co.uk [GRO] Michelle Stevens [GRO] (Team Leader)
- Any amounts **made good in the form of a cheque**, should be sent direct to FSC Loss Recovery Team, Post Office Ltd, [GRO] [GRO] Reverse of Cheque to be annotated "Outstanding Discrepancy" and Branch Code.
- If the agent wishes settlement to be **made by credit or debit card**, a call will need to be made to Loss Recovery on [GRO] [GRO]

A receipt should be issued for any amount accepted.

- 3.4 A closure ART (Audit Reporting Tool) is required.
- 3.5 The ART must be named: [branch code] [ddmmyy] [branch name] CLOSUREART
(e.g. 123456 101018 Any Town CLOSUREART)

If you are in any doubt as to how to proceed please contact your Area Audit Manager.