# A short guide to the Audit Reporting Tool (ART)

The ART is a Microsoft Excel document which is used to record the results from audits and to generate reports where required to internal stakeholders and Postmasters. It is used for all four types of audit:

- Full audit – a full physical check of all Post Office assets and comparison with Horizon derived figures. Reports sent to internal stakeholders and the Postmaster
- Closure audit – At a closure all POL assets are verified and remitted out and this is recorded on the ART. Report sent to internal stakeholders only.
- Post security incident audit (e.g. robbery/burglary) - a full physical check of all Post Office assets and comparison with Horizon derived figures to determine the loss to be attributed to the incident. Reports sent to internal stakeholders and the Postmaster
- Transfer audit - a full physical check of all Post Office assets and comparison with Horizon derived figures which is then agreed by both outgoing and incoming Postmasters.

Front page
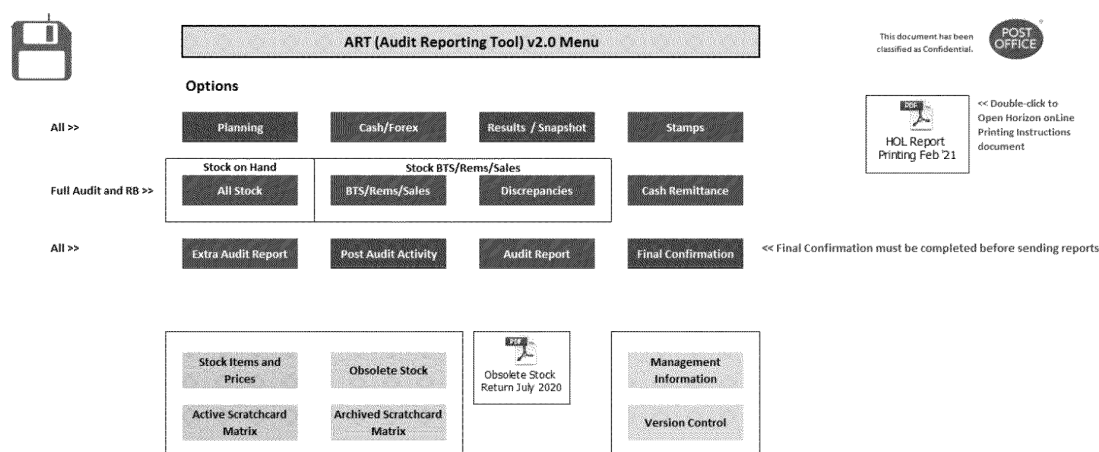
Prior to an audit taking place the auditor clicks on the "Planning" tab and enters the branch code for the branch to be audited, details for the branch are pulled from a central database and the branch details are then populated. Further details are manually entered on the Planning page to include: date of audit, type of audit, audit leader, other auditors in attendance, if the branch is a Multiple, if the branch is a Core/Outreach.

At the audit

The ART is populated with figures obtained from various Horizon produced reports such as: last Branch Trading Statement carried forward figures, remittances in/out during the current Trading Period, cash/stamps/currency on hand, suspense account entries, sales & receipts and payments from the office snapshot printed on the day of the audit.

	Office Snapshot
Cash on hand	£0.00
ATM dispensed	
Other MOP including cheques	£0.00
Suspended Session	£0.00
Foreign Exchange (£ equivalent) Cash/ForEx	£0.00
Postage (1p - £1)	£0.00
Subtotal	£0.00
Suspense Account	£0.00
Spoilt Postage Labels	£0.00
Total	£0.00

D Carried Forward from BTS

Last BTS date	
Cash on hand	£0.00
All currencies awaiting collection	£0.00
Suspense	£0.00
Other MOP	£0.00
Foreign exchange	£0.00
Other Postage	£0.00
Total	£0.00

This gives the expected position of the cash and stock held at branch. A physical count of all POL assets is completed, and the figures recorded on signed working papers. Figures are then entered on the relevant tab on the ART.

Cash / Foreign currency etc.

Notes & Coin *Ensure value entries are correct for chosen denomination (e.g. £75 in £50 notes is not possible)*

Stock Unit	£100	£50	£20	£10	£5 note	£1 note	£5 coin	£2	£1 coin	Stock Totals
										£0.00
^ Total >>	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
										Grand Total

Coin & Other *Ensure value entries are correct for chosen denomination (e.g. £5.25 in 50 pence pieces is not possible)*

Stock Unit	50p	20p	10p	5p	2p	1p	Unusable	Paystation	Lotto	Stock Totals
										£0.00
Total >>	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	£0.00
										Grand Total

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Stock Item	Value	Total Vol	Total Value		
FDC (first day cover)	£0.30	0	£0.00		
Postcards	£0.45	0	£0.00		
1st Class	£0.85	0	£0.00		
1st Class - Large	£1.29	0	£0.00		
RSF 1st Class	£2.25	0	£0.00		
RSF 1st Class Large	£2.69	0	£0.00		
2nd Class	£0.66	0	£0.00		
2nd Class - Large	£0.96	0	£0.00		
SplDel SD1 (Small C5)	£7.65	0	£0.00		
SplDel SD2 (Large C4)	£7.65	0	£0.00		
SplDel SD3 (Large C3)	£8.95	0	£0.00		
Special Delivery 9:00am, 500g	£25.18	0	£0.00		
Special Delivery Stamp (up to 100g)	£6.85	0	£0.00		
Special Delivery Stamp (up to 500g)	£7.65	0	£0.00		
Self Adhesive 2nd x 100	£66.00	0	£0.00		
2nd Class x 50 Large	£48.00	0	£0.00		
Self Adhesive 1st x 100	£85.00	0	£0.00		
1st Class x 50 Large	£64.50	0	£0.00		
Special Stamp 1st	£0.85	0	£0.00		
Special Stamp 2nd	£0.66	0	£0.00		
Special Lge Stamp 1st	£1.29	0	£0.00		
Special Lge Stamp 2nd	£0.96	0	£0.00		

Where there are multiple stock units the ART will collate figures for each stock unit to produce an overall on hand figure for the branch. Once all the entries have been made the "Results/Snapshot" tab on the ART will show the audit result which is a comparison between the expected and actual value and volumes on hand for cash, currency and stock items/stamps.

Results Page

Full audits and Robbery/Burglary audits require sections A to F to be completed.
Transfers only require the snaphot values in Section A.

	Office Snapshot	Verified at audit	Assured Amounts	Volume Difference	Cash difference
Cash on hand	£0.00	£0.00	£0.00		
ATM dispensed			£0.00		£0.00
Other MOP including cheques	£0.00	£0.00	£0.00		£0.00
Suspended Session	£0.00				£0.00
Foreign Exchange (£ equivalent) Cash/ForEx	£0.00	£0.00			£0.00
Postage (1p - £1)	£0.00	£0.00	£0.00		£0.00
Subtotal	£0.00	£0.00	£0.00		£0.00
Suspense Account	£0.00	£0.00	£0.00		£0.00
Spoilt Postage Labels	£0.00	£0.00			£0.00
Total	£0.00	£0.00	£0.00		£0.00

Branch Stock - Full Audit, R&B or Crown audit	£0.00

Further entries may be required to obtain a final result e.g. TAs/TCs not received or processed. A final figure is then produced

Current Trading Position

Todays findings	£0.00
TC's not processed	£0.00
TA's not processed / received	£0.00
Net discrepancy from snapshot	£0.00
Late transaction	£0.00
Confirmed pending TC	£0.00
Transaction errors revealed to documentation	£0.00
Currency revaluation	£0.00
Subtotal	£0.00
Postmaster Account Balance	£0.00
Total	£0.00
These two totals should agree (match)	£0.00

If branch owes POL please show as a negative figure if POL owes branch please show as positive figure

Help?

The result of the audit is then communicated to the Postmaster and an email address obtained in order to send a copy of the audit report following the audit. The audit report shows the result and breaks down where there were discrepancies (if any) i.e. cash shortage, stock surplus etc. The audit report tab also contains a free text box for the auditor to record any important observations or any other relevant information.

Once the audit report is written the report is emailed to the Postmaster.

Once audit reports have been sent the ART is uploaded to a central SharePoint site for storage.