

Agreed upon procedures

To [those who engaged the auditor]

We have performed the procedures agreed with you and set out below with respect to our procedures on the postings to the Client Suspense Account during the financial years 2010/11 to 2013/14. Our engagement was undertaken in accordance with the International Standard on Related Services 4400 applicable to agreed-upon procedures engagements. The procedures were performed solely in accordance with the Engagement Letter dated xxx and are as follows:

- a. Enquire of personnel who compile the Client Suspense Account summary paper as to process for compilation of data used therein, and walk through the processes in place that yield the figures reported in the statement, obtaining back up evidence for reported figures where appropriate.
- b. Observe the GL summaries and posting detail [on a sample basis] on screen in SAP;
 - I. GL movement summary for each year
 - II. Line item posting summaries
 - III. Branch and transactional analysis where provided
- c. Enquire of management, the rationale for which stated releases to P&L are considered not to be applicable to branch:
 - I. Walk through a sample item for each product category therein, to confirm the hypothesis underpinning exclusion
- d. Confirm that credit items are only made up of credits and that debit items are only made up of debits
- e. Confirm whether any of the branch identifiable items in suspense relate to any of the 150 branches in the mediation scheme

We report our findings below:

- A. With respect to item a we found...
- B. With respect to item b we found...
- C. With respect to item c we found...

[Detail the exceptions]

Had we performed additional procedures or had we performed an audit or review of the financial statements in accordance with International Standards on Auditing (UK and Ireland) or International Standards on Review Engagements, we might have identified other issues that would be of relevance to you.

Our report is solely for the purpose set forth in the first paragraph of this report and for your information and is not to be used for any other purpose or to be distributed to any other parties. This report relates only to the accounts and items specified above and does not extend to any financial statements of Post Office Limited, taken as a whole. To the fullest extent permitted by law, we do not assume responsibility to anyone other than DVLA for this report.

[Auditor organisation & Date & Address]