

<b>Title</b>	Audit Process Manual Volume 4
<b>Subject</b>	Chapter 11 - Quality Assurance
<b>Version Control</b>	5.0
<b>Purpose</b>	To document the process for monitoring adherence to auditing standards.
<b>Audience</b>	Network Field Support Team
<b>Review date</b>	November 2015

### Stakeholders

Stakeholder Name	Responsibility
Compliance Team	Check that processes are in line with external auditing practices and fit for purpose
Network Field Team Leaders / Regional Network Manager	Input into process and ensure any required updates are highlighted to document owner

### Responsibilities in Change

Role	Job Title	Date
Authors	Simon Talbot and Paul Humber Field Team Leaders	2/7/15
Assurance	Field Support Change Advisor	5/8/15
Authorised	Network Field Support Project & Standards Manager	7/8/15
Communication/Training Communication	Field Support Change Advisor	7/8/15

### Version control

Version No.	Reason for issue	Date
Version 1	Revised process following Stakeholder feedback	October 11
Version 1.2	Changed Authors	September 2012
Version 2.0	Annual Review. Chapter Reviewed. No changes made	December 2012
Version 3.0	Annual Review. Chapter Reviewed. Added Qtr 1 & 3 new Buddy QAR Levelling Process Removed the need for FTL to be observed at an audit Updated details regarding QAR tool onto Sharepoint	May 2014
Version 4.0	FTL spot check rotation list added Levelling process updated Frequency and volume of QAR's required removed and reference to the latest objectives added	October 2014
Version 5.0	Changes due to new FTL Objectives 201516 Removed embedded Spot Check List from Appendix B and added to EASE separately.	April 2015

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**SECTION 1 – INTRODUCTION**

This chapter outlines the Network Field Support's Team's Quality Assurance process, designed to ensure that audits are performed consistently to the required standard and are aligned to the attributes outlined in the Audit Chapter. Throughout this chapter, the term 'Field Support' signifies both Field Team Leaders and Field Support Advisors, except where reference is made individually.

The latest forms to complete are stored as an appendix to this chapter of the policy and stored on EASE

**SECTION 2 – RESPONSIBILITIES OF BAU AREA MANAGER & FIELD TEAM LEADER**

The audit work of each Field Support Advisor is to be scheduled for review twice a year. In circumstances where the Field Support Advisor has not led a risk audit, the Field Team Leader must ensure that a risk audit is led at least once a year.

More frequent reviews should be performed for staff whose work is not up to standard.

No QAR's to be recorded on new FSA's until deemed competent on FSA Responsibilities spreadsheet.

For new FSA's these QAR's to be recorded, discussed and compared on their 121 document only.

It is the responsibility of the BAU Area Manager to ensure that the Field Team Leader in each team conduct the Quality Assurance Review (QAR) exercise on the Field Support Advisors in their own area. If a line manager other than the line manager of the person concerned completes the QAR all results must be forwarded in a timely manner for feedback at monthly 121's to the respective line manager.

For the measure and frequency of QAR's refer to current FTL Objectives sheet.

Where an audit has been attended, the observation QAR form must be completed. This forms the third sheet within the QAR document, and should be used for feedback to the direct report at the next 121 meeting and recorded on the 121 notes. Should the line manager feel that any actions require to be implemented immediately; an interim 121 should be arranged.

At the BAU Area Manager/Team Leader monthly 121, they should allocate time to discuss the feedback from the reviews completed by the Field Team Leader. At these sessions, it is important to note the feedback and any comments discussed, including any improvement opportunities and actions required, on the 121 notes of the FSA. All supporting evidence of the lowest scoring individual in their team below the target of 95% should be brought to the meeting to aid discussions in line with business performance management requirements.

Over an appraisal year, files selected for review should be from standard audits, covering a financial audit & compliance testing and should be derived from a cross section of branch types, e.g. franchisees, multiples, individual agents and singleton audits.

The files selected will be determined on a monthly basis by the line manager. Supporting documents e.g. FAT, CAT Compliance Tool and associated audit reports. These should be obtained direct from the audit database via EASE. All working papers should be obtained directly from the Lead Auditor.

The QAR form is a three sheet excel spreadsheet, (see Appendix A), one sheet for a financial audit, one sheet for a compliance audit and one for the observational audit, consisting of a variety of questions aligned to the 'Code of Ethics and International Standards for the Professional Practice of Internal Auditing' as compiled by the Institute of Internal Auditors dated 1<sup>st</sup> January 2004. The observational audit can be carried out on the audit leader and the Field Support Advisor completing the Compliance questions if they are not one and the same.

All questions on the QAR form can be completed with a "Yes", "No" or "N/A" answers. Partial conformance should be answered "No" as it is important to remember that even if there is part conformance, any failure equals non-conformance. Where a 'No' answer is given, the corrective action column must be completed detailing any activities or development required. This will aid discussion at the 121. The scoring column is automatically updated with a score. Scores for each question reflect conformance or non-conformance but vary for each question, based upon the impact of the non-conformance. If there is a direct effect on a customer, it is considered high; if the effect is indirect, the risk is medium and if the non-conformance only affects internal customers (i.e. internal to audit), it is considered low risk.

### **SECTION 3 – FIELD SUPPORT ADVISORS**

Each individual is responsible for conducting the audit in line with the standards and processes outlined in the Audit Chapter as well as the Audit Process Manual.

Upon discussion, any corrective action points on the QAR form (Appendix A) require to be noted, "agreed" in the column headed 'Field Support Advisor's Comments', or comment made to justify their action. If upheld, the QAR score may be modified to reflect the circumstances. Corrective action points also require to be recorded on 121 notes.

### **SECTION 4 – LEVELLING PROCESS**

Field Team Leaders will perform levelling sessions to ensure a consistent approach is in operation throughout the teams as described below.

- At each Quarter each FTL is to spot check a QAR undertaken by another FTL in a different region as per the embedded rotation sheet in Appendix B  
The FTL checking the QAR should look at the spreadsheet sent out by branch support each period, pick an FSA who's work has been QAR'd that quarter and request the working papers and QAR be sent to them.
- The checking FTL to also complete the same QAR and provide feedback via the completed tool and in a telephone discussion.
- If there is a discrepancy of more than 5% this should form part of a 1-2-1 with your BAU Area Manager.

### **SECTION 5 – NETWORK FIELD SUPPORT PROJECT & STANDARDS MANAGER RESPONSIBILITIES**

It is the responsibility of the Network Support Project & Standards Manager to ensure the process is continually reviewed and updated as necessary, ensuring an up to date approach to auditing is maintained, meeting internal audit standards as described in the Audit Chapter.

#### **Appendix A**

On EASE

#### **Appendix B**

On EASE