

Audit Opening Script:

The introduction, by the lead Audit and Support Advisor (A&SA), to the first person arriving on site, should be worded as follows;

"Hello, my name is from the Post Office Audit Team. I am here to carry out a full audit of your branch". Introduce colleagues and ascertain the role of the staff member.

Postmaster – ask to speak to them in private.

"The reason we are here today is because [set out reason for visit and read through page one of the ARD i.e. primary findings, secondary findings and summary]"

Postmaster absent – ask OIC/staff to contact the Postmaster to advise them that the branch is being audited and invite them to attend. The lead A&SA shall also try to contact the Postmaster where possible. This also applies to all multiple partners.

If the Postmaster wishes to attend, the Lead A&SA will allow a reasonable time for them to arrive before commencing the audit. What is reasonable will be decided on a case by case basis and documented. Record this contact information for the ART Tool. If in doubt, the Lead A&SA can refer to their Area Audit & Support Manager AA&SM.

"That's fine, we will not start the audit until you arrive"

The branch can remain open whilst waiting for the Postmaster. If the Postmaster does not wish to attend, commence with the audit. If the Postmaster hasn't arrived by their expected time of arrival, then contact your Area Audit & Support Manager.

On arrival of the Postmaster:

I will be conducting an audit to verify cash, currency and stock on hand. This is so that Post Office Ltd can be assured of its assets and provide additional assistance to support you in achieving the required business standards, if required.

I am going to check all cash, currency and stock on hand for all stock units, so can you please confirm where everything is kept?

I will also require the Lottery (if applicable) and PayStation figures for the day so far and request that no further transactions should be put through until the audit is complete.

After the financial audit, I will be asking you some questions around compliance and will require the input of you and any other staff members that work on the Post Office terminal. We encourage any feedback and there will also be an opportunity for you to verify and comment on any findings and ask questions. Once the audit is complete, I will go through the audit findings with you.

If you would like support from the National Federation of Subpostmasters during the audit, they can be contacted either through your representative or their Head Office on GRO

Do you have any questions?"