

Post Office Investigations Branch

Assurance Control Framework

Purpose of this document

The Post Office Investigations Branch Assurance Control Framework, (IBACF) provides the minimum standards for Post Office Limited (POL) to ensure an appropriate control environment, in respect to the conduct and outcomes of investigations, exists, is assured and is maintained. The IBACF clarifies the roles and responsibilities of those involved in investigations, ensuring appropriate outcomes and managing the associated risks.

The IBACF provides the basis on which investigations activity within POL will be reviewed/assessed, monitored and reported. The key outcome of the IBACF will be to ensure and provide assurance that POL investigation(s) are evidence-based, and performed in an impartial, objective and fair manner.

Further, it is essential that all investigation performed within POL maintain adequate documentation, comply with various internal, external policies and regulations, in order to not only maintain and clearly demonstrate a robust investigative control environment but also ensure the manner in which investigations are conducted remain justified, proportionate, necessary and fair.

Authority and responsibility

POL IBACF is owned by the Group General Counsel, under the delegated authority of the Board. The IBACF is fully aligned to the POL Control Framework, and Group Risk policy, and is intended to support POL to operate within agreed risk appetites and tolerances set by the Board.

The Head of Central Investigation Unit (CIU) is accountable for the maintenance of the relevant processes, systems, and controls to ensure appropriate governance and oversight exists for all investigations that fall under this framework.

Executive Management and their functions, where investigations are performed under this framework, are responsible for working within this framework, and demonstrating compliance against the assurance standards.

The Group Compliance Team will be responsible for providing second line continuous assurance over all investigative activity, and in particular those performed directly by or under the supervision of the Head of CIU or the CIU team.

POL IBACF remit and scope

As a principle POL has a duty of care and obligation to ensure all investigations are performed diligently and compliantly to ensure right and fair outcomes. To ensure this, the IBACF specifically applies to the investigative activities of the following POL teams:

- LCG - Central Investigations Unit (CIU)

- LCG – Speak Up Team (SU) **Collectively referred to as ‘Investigative Branch’ (IB)**
- Functional Decentralised Teams (DT)
 - LCG – Financial Crime
 - LCG – Information Rights & Data Protection
 - Central Operations – Network Monitoring & Reconciliation
 - Network Support & Resolution – Dispute Resolution
 - Retail Operations – Contract & Deployment
 - Service Delivery – Customer Complaints
 - Information Security – Cyber Security

The POL IBACF does not apply to:

- HR grievance or staff performance issues
- All other POL teams’ activities involving elements of fact find or investigations

Policies, procedures, and guidance

Investigation activity for IB is described and prescribed in the Policy and the supporting Investigations Manuals:

- Group Investigation Policy
- Cooperation with the Law Enforcement Policy
- Investigator’s Manual (where applicable)
- Data Protection Act

The Group Investigation Policy defines POL approach to investigations and identifies the mandatory elements i.e. what must be done.

The Investigation Manual - Contains guidance on ‘how’ an investigation must be performed by providing guidance, templates and information to assist investigators in their role to ensure a balanced and fair approach is always undertaken.

These documents lay out and provide guidance for:

- mandatory elements of investigation activity
- standardised IB methods for particular elements of investigations
- how matters are escalated and triaged
- decision points and decision makers
- establish minimum requirements for record keeping
- use of templated documents

and will form the basis on which assurance will be measured and reported against to ensure robust investigations and fair outcomes.

Assurance approach

The table below summarises who will be responsible for providing assurance on the activities of the 'Investigative Branch':

Assurance Provider	Line of Defence	Investigative Branch			
		Head of CIU	CIU Team	SU Team	Decentralised Teams
Head of CIU	1 st Line		✓	✓	✓
CIU Team	1 st Line			✓	✓
Group Compliance	2 nd Line	✓	✓	✓	✓
Internal Audit	3 rd Line	✓	✓	✓	✓

In order to ensure appropriate assurance is provided at key stages of an investigation:

- The Head of CIU will be responsible for:
 - ensuring that appropriate assurance processes, procedures and reporting mechanics exists across the Investigative Branch for the early detection, remediation and reporting of any exceptions.
 - performing assurance sample reviews on the investigations performed by the CIU team.
 - monitoring and sample checking assurance activities carried out by the CIU team.
- The CIU Team will be responsible for:
 - Monitoring and performing sample assurance reviews on the investigations performed by the Speak Up and Decentralised Teams.
- Group Compliance will be responsible for:
 - performing regular assurance reviews on the adequacy of the processes and procedures within the Investigative Branch.
 - performing sample assurance reviews on investigations performed by the Head of CIU.
 - performing sample reviews on assurance activities delivered by Head of CIU and the CIU Team.
- Internal Audit:
 - Perform independent and objective assurance across the whole Investigative Branch Universe, including activities of Group Compliance.

All assurance activities performed will be underpinned by ensuring that the investigation have been performed in a compliant, diligent and robust manner in accordance with the investigation policies and procedures applicable.

To ensure a consistent approach is adopted the Head of CIU will maintain and regularly update, a checklist of key requirements or minimum standards expected from an investigation. This would be used to score the level of compliance and identify areas where immediate intervention or escalations are needed.

Please refer to **Appendix 1** for the 'Assurance checklist' and associated scoring mechanism. The Assurance Checklist has been structured to assess /identify key areas of investigative risk and then broken into the examination of constituent parts of those risks – over 40 separate elements. This should allow a deep review and assessment of the investigation being assessed.

Governance and reporting

The Head of CIU is responsible for

- 1) The maintenance of both the Investigation Policy and Investigation Manual:
 - The Investigation Policy is approved annually by the Audit & Risk Committee and by the Non-Executive Director Investigations Champion.
 - The Investigation Manual is approved annually by the Group General Counsel and reviewed by the Non-Executive Director Investigations Champion.
- 2) Providing monthly reporting and relevant MI to RCC, ARC and the Board (via NED).
 - a. Such MI should be of sufficient detail to provide and identify trends across IB and at an individual investigator level.
 - b. Enable appropriate monitoring and tracking of investigations across IB, including associated risks.
 - c. Enable appropriate oversight and associated tracking of remediations arising from assurance activities performed by the IB, and that of the second and third line.
- 3) Ensuring training and coaching requirements are identified and delivered to ensure the delivery of fair and robust investigative outcomes.
- 4) Monitoring at an investigation level adherence to qualitative standards and outcomes across IB, and where necessarily intervening (through CIU or Head of CIU) to ensure investigative minimum control standards are adhered to.

Appendix 1



Quality Assurance
Framework Control D