

POST OFFICE INTERNAL



# **Mandatory Losses & Gains Policy Crown Office Network**

## Document Control

### 1. Overview:

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2 Revision History Version	Date	Author	Changes
1.0	24 Apr 2013	Claire Davies	ISSUE 1: first release

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Main Updates		
1	<b>Roles and Responsibilities</b>	Individual roles and responsibilities are now detailed in the Policy
2	<b>Annual Declaration of Compliance</b>	The Annual Declaration of Compliance has been reinstated. This allows you as the BM to ensure you are aware of the security requirements and areas specific to your Branch requiring attention.
3	<b>Security Education</b>	All Branch colleagues must attend a security related Team Talk at least bi-annually. Where losses and gains cannot be attributed to individuals, the BM should ensure addition training support is provided.
4	<b>Snap Checks</b>	All SUs should be subject to a managerial check every two months. This requirement has often been overlooked therefore, BMs are encouraged to break the check down into manageable areas/lines rather than checking the full Cash/Stock at the same time.
5	<b>Conduct Code</b>	The Escalation Process has been removed from the Policy. The Branch Manager may consider the Conduct Code for all balance discrepancies.

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### **Section 1 – Introduction**

1. This Policy outlines business requirements relative to the management of losses and gains within Crown Offices and incorporates criteria for checking, notifying and actions to be taken. The aim is to reduce losses and gains whilst ensuring the needs of the business are met. This document supersedes all previous policy documents relating to Crown Losses & Gains.

2. In terms of this policy, a loss or gain is any misbalance of a Stock Unit (SU) or remittance received in the Branch. It includes:

- a. Misbalances which require a Transactional Correction
- b. Misbalances following receipt of a Transactional Acknowledgement
- c. Unexplained losses and gains

### **Section 2 – Roles and Responsibilities**

3. There are a number of managerial appointments which have responsibility for ensuring the approved systems for controlling losses and gains are adopted and implemented. Detailed roles and responsibilities can be found at Appendix A:

- a. Branch Managers
- b. Crown Sales and Customer Services Managers
- c. Regional Support Advisors
- d. Security Team

### **Section 3 – Annual Declaration of Compliance**

4. Branch Managers (BMs) are required to complete the Annual Declaration of Compliance (ADC) which is essentially a self-assessment against the deployment of key internal controls. The ADC can be found at Appendix B to this Policy and will be reviewed and updated each year to reflect new business risks. The BM is to complete the ADC in October of each year and disseminate to the Security Team by 31 Oct. A copy must be retained at the Branch and will be subject to review during Crown Office audits and by Regional Support Advisors.

5. As part of the ADC, BMs are to ensure each member of staff attend at least one Crown Team Talk security presentation every 6 months.

### **Section 4 – Stock Units**

6. BMs must ensure an accurate record of all Stockholders within a Stock Unit (SU) is maintained; a Stockholder Register template is at Appendix C.

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7. To provide a deterrent and detect instances of alleged fraud and/or theft, SU must be rotated on a regular basis.

- a. **Individual Stock Units.** The maximum period for an individual holding and balancing the same stock is 8 weeks.
- b. **Multiple Stock Units.** Must be checked once every three months as a minimum. Where multiple SU are balanced by the same individual, the Unit must be checked every 8 weeks.

8. Counter Clerks are to conduct Cash Declaration checks daily. Any discrepancy over £30 must be reported to the BM immediately.

### Section 5 – Supervisory Checks

9. The Crown Office management team are to conduct the following checks:

- a. **Snap Checks.** Snap checks are to be conducted on all SUs at least every 8 weeks. The snap check can be broken down into individual stock type areas (eg. 1<sup>st</sup> Class Stamps, MVLs etc) with the aim to ensure all assets are checked during the 8 week period.
- b. **Misbalance Checks.** Where SU misbalance by £30 or over, a misbalance check is to be conducted. A misbalance check is in addition to snap checks and can be performed by both managers and experienced colleagues. SUs with losses or gains over £30 declared for 2x consecutive days must be subject to a complete stock and cash check.
- c. **Supervisory Checks.** Crown Sales and Customer Services Managers (CSCSMs) are to conduct snap checks on main SUs at least twice a year. CSCSMs must maintain a suitable register of such checks for 2 years.

10. The basis of control is to provide an awareness of discrepancies levels in conjunction with any actions necessary to implement improvements including training support and product design. Appendix D provides the minimum standards for conducting supervisory SU checks.

### Section 6 – Loss Management

11. In the event of a Crown Office identifying a loss or gain in excess of £30, the BM must:

- a. Conduct an initial investigation with the aim of establishing root cause and identifying the individual colleague responsible. Where the Office is deploying multiple SU, the initial investigation must seek to eliminate those colleagues who have had no access to the SU during the period of loss and where possible identify the colleague responsible. An Aide Memoire for establishing cause of discrepancy can be found at Appendix E; this is by no means an exhaustive list of questions. The BM will be required to use all their local knowledge and Branch experience to identify the Clerk responsible.

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b. All losses and gains must be reported within 24hrs using the form at Appendix F:

(1)	Up to £249.99	Detail held in Branch only
(2)	£250+	Reported to Security Team, CSCSM, RSA, FSC
(3)	Fraud/theft suspected	Reported to Security Team, CSCSM, RSA, FSC

c. On all losses or gains in excess of £2000, the incident must **also** be reported to NBSC on **GRO**

d. Where individual colleagues can be identified as responsible for a loss or gain of:

(1)	Up to £100 the BM <b>should</b> consider deploying the Conduct Code
(2)	In excess of £100 the BM <b>must</b> consider deploying the Conduct Code

e. Where blame cannot be attributed, colleagues who have access to the SU during the period of loss or gain should be subject to additional education and training. The BM must consider breaking multiple SUs into small user groups in an effort to deter and detect culpability for future losses or gains.

f. Where fraud and/or theft is suspected, regardless of the amount, the BM must report the incident in accordance with Paragraph 11b to this Policy. In preparation for a formal investigation by the Security Operations team, the BM should identify suspects and witnesses and where necessary preserve any evidence, including transactional data, documents and CCTV which will be of use to the investigator.

g. To ensure there is a consistent approach across the Network, all BM must comply with Loss Management, without exception. In doing so, a consistent approach is delivered across the Crown network which is fair to all colleagues.

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**APPENDIX A TO CROWN OFFICE LOSS AND GAIN POLICY**

**ROLES AND RESPONSIBILITIES**

1. There are a number of managerial appointments which have responsibility for ensuring the approved systems for controlling losses and gains are adopted and implemented:

a. **Branch Managers:**

- Complete the Annual Declaration of Compliance (ADC) in Oct of each year and disseminate to the Security Team by 31 Oct.
- Conduct snap checks on all Stock Units (SUs) at least every two months
- Conduct misbalance checks on SUs incurring losses and gains above £30
- Implement the Loss Management Process:
  - Report losses in a timely manner
  - Consider and deploy the Conduct Code where necessary
- Ensure all staff are routinely made aware of the requirement to keep losses and gains to a minimum and attend at least one Security Crown Team Talk every 6 months.

b. **Crown Sales and Customer Services Managers:**

- Conduct Snap Checks of main SUs at least twice a year
- In the event of a Crown loss in excess of £250, the CSCSM is to ensure that the appropriate Conduct Code action is taken by the BM.

c. **Regional Support Advisors**

- Ensure Branch Managers have completed ADC
- Conduct compliance checks at Crown branches
- Ensure the necessary Conduct Code is implemented appropriately

d. **Security Team**

- Conduct Security Health Checks of poor performing Crown branches
- Monitor Losses; identify and escalate poor performing branches for action as necessary
- Where fraud is suspected, conduct investigations in a timely manner

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## APPENDIX B TO CROWN OFFICE LOSS AND GAIN POLICY

ANNUAL CERTIFICATE OF COMPLIANCE				
Date		CSCSM		
Office		RSA		
Branch Code		Security Manager		
Number of Counter Positions		Branch Manager		
Number of Stock Units				
<i>Where the answer to any of the questions below is NO please provide Comment</i>				
1	Key Management		Yes	No
a	Are door/safe/alarms keys held separately?			
b	Are they signed for?			
c	Is a daily transfer record maintained?			
d	Are reserve insert keys kept in the office?			
e	Are they secured in an envelope in a safe location marked by a code?			
f	Are the envelopes date stamped and initialled over the seal to identify date and person who sealed?			
2	Visitors		Yes	No
a	Do visitors pre-arrange attendance, are pass cards (and codes when applicable) always checked?			
b	Is a record maintained of visitors at the office?			
c	When visitors are on the premises, are staff made aware by the manager?			
d	Are visitors confined to areas where no valuable items are kept?			
e	Are visitors who have access to valuable items accompanied at all times?			
3	Mail/Parcel Acceptance		Yes	No
a	Do Royal Mail carriers have access to secure area?			
b	Where fitted, is parcel hatch opened only when and as far as necessary?			
c	Are hatch and packet flaps kept closed and locked when not in use and immediately after use?			

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4	MUTE Instructions	Yes	No	Comments
a	Do clerks hold their own Date stamps?			
b	Do they make an impression in the Date stamp book daily?			
c	Do they initial beneath the impression?			
d	Does each clerk have a lockable box?			
e	Does each clerk hold the key?			
f	Are duplicate keys held in the safe?			
g	Do staff have individual passwords?			
h	Are any passwords known by other members of staff?			
i	Are all losses over £30 investigated by the manager?			
j	Are staff told of losses/gains in tills they have served from?			
k	Is a local record of losses and gains held by manager?			
l	Are all losses over £250 reported to the Investigation Team via e mail with report and relevant documentation?			
m	Are all suspicious losses reported immediately?			
n	Are clerks working in tills with high number of losses of £30 or more, informed and appropriate training given?			
o	Are all trainees given individual stocks during their trial period?			
5	Post Shop (counter cache) /Bureau/Lottery/Open Planned Desks (drop safes)	Yes	No	Comments
a	Is cash kept to a maximum of £1000 at these positions?			
b	Are regular transfers made to keep levels low?			
c	Is there a emergency call facility to achieve this?			
d	Are excess notes secured until transfer?			
e	Are all valuable items secured/locked up when leaving the positions for short periods of time?			

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<b>f</b>	<b>Is the TCD used correctly and cash in the bottom drawer kept below £100?</b>			
<b>6</b>	<b>Cash and Stock &amp; Safes</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
<b>a</b>	<b>Are all safes/strong rooms kept locked when not in use?</b>			
<b>b</b>	<b>Is the time delay lock used during business hours?</b>			
<b>c</b>	<b>Is access to the safe confined only to the person who is responsible for it?</b>			
<b>d</b>	<b>Are all stock, notes and coin secured overnight in safe accommodation?</b>			
<b>e</b>	<b>Are all value stock items secured overnight within safe accommodation with time lock and alarm protection?</b>			
<b>f</b>	<b>If these are kept in a lockable area, are keys transferred and a record kept?</b>			
<b>g</b>	<b>Is a record kept of all MVLs received and distributed within the office, including spoilt and obsolete licences?</b>			
<b>7</b>	<b>Counter Stocks - Individual Tills</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
<b>a</b>	<b>Are stock keys allocated to an individual and transferred against a signature?</b>			
<b>b</b>	<b>Is a written record maintained of key transfer?</b>			
<b>c</b>	<b>Does the manager keep a record of all stock users?</b>			
<b>d</b>	<b>Are stocks rotated regularly? (Every eight weeks)</b>			
<b>e</b>	<b>Are regular snap checks made by the manager? (At least every eight weeks)</b>			
<b>f</b>	<b>Do clerks complete and print an accurate Cash Declaration each night?</b>			
<b>g</b>	<b>Is a record of cash declarations kept within the office?</b>			
<b>h</b>	<b>Is cash checked at every transfer of stock?</b>			
<b>i</b>	<b>Does each clerk have a personal datestamp that is transferred against a signature?</b>			
<b>j</b>	<b>Do counter staff ever use anyone else's datestamp?</b>			
<b>k</b>	<b>Is the till and terminal locked when the clerk leaves the counter for tea/lunch breaks?</b>			
<b>l</b>	<b>Are all valuable items locked away when clerk leaves till?</b>			

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<b>m</b>	<b>Is only working cash held in the top drawer and kept to a maximum of one to one and a half hours use or in the case of Open plan, limited to £1000?</b>			
<b>n</b>	<b>Is the remainder secured in the safe or lower drawer?</b>			
<b>o</b>	<b>Is all excess cash withdrawn from the counter at night and transferred to the main safe?</b>			
<b>p</b>	<b>Is unchecked cash or stock put into counter drawers?</b>			
<b>q</b>	<b>Are signatures always obtained for transfers of cash and stock?</b>			
<b>r</b>	<b>Are all summarised dockets that are transferred out of the till, signed for and secured?</b>			
<b>8</b>	<b>Counter Stocks – Shared/Multiple Tills</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
<b>a</b>	<b>Does the manager keep a record all staff using the stock?</b>			
<b>b</b>	<b>Do clerks keep and print a cash declaration each night?</b>			
<b>c</b>	<b>Is a record of cash declarations kept within the office?</b>			
<b>d</b>	<b>Do clerks check the cash before taking over the till?</b>			
<b>e</b>	<b>Is the till locked when the clerk is on a break?</b>			
<b>f</b>	<b>Is only working cash kept in the top drawer? (one and a half hours maximum)</b>			
<b>g</b>	<b>Is remainder secured in lower drawer?</b>			
<b>h</b>	<b>Are signatures obtained for transfers of stock and cash?</b>			
<b>I</b>	<b>Are transferred summarised dockets kept secure?</b>			
<b>9</b>	<b>ATM</b>	<b>Yes</b>	<b>No</b>	<b>Comments</b>
<b>a</b>	<b>Is the ATM servicing always carried out by two members of staff?</b>			
<b>b</b>	<b>Are the ATM safe keys held by two colleagues (staff other than the limpet alarm code holder or other alarm code holder)?</b>			
<b>c</b>	<b>Is the ATM safe key secured in the time overlocked Grade A1 safe overnight?</b>			
<b>d</b>	<b>Is a record maintained for the transfer of ATM safe key and code box? (Where installed)</b>			
<b>e</b>	<b>Is the ATM balanced on a weekly basis</b>			

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10	Post and Go	Yes	No	Comments
a	Are regular staff assigned to servicing P&G, if so is the duty rotated at least every 8 weeks?			
b	Are the P&G keys stored securely and signed out in a register when required?			
c	Is the P&G affiliated to a dedicated Stock Unit?			
d	Are TAs accepted and cash subsequently transferred to the Horizon SU on a daily basis?			
e	Is cash replenishment/removal and balancing witnessed by a second person?			
f	When checking the P&G machine is a visual inspection of the distributor conducted (ie. if the machine reports £80 in £1 coins, does a visual inspection suggest this looks right)?			
11	REM	Yes	No	Comments
a	Are REMs transferred over the counter?			
b	Is full use made of personal siphons and transfer units to avoid direct contact between carriers and staff?			
c	Do depositors/carriers including Cash Services enter secure area?			
d	Are Cash Services staff/carriers identified before transfers take place?			
e	Are all items received, secured in a safe immediately or as soon as it is practicable?			
12	Losses and Gains	Yes	No	Comments
a	Are POs and ABMs aware of the Policy?			
b	Are all Staff aware of the time scales of reporting losses?			
c	Are all losses reported in accordance with the Policy?			
d	Are BM/ABM's aware they need to report discrepancies in excess of £250 including error notices and surpluses?			
13	Other	Yes	No	Comments
a	Are all tills/drawers lockable?			
b	Are all packet and parcel hatches lockable?			
c	Is there sufficient storage space for valuable items?			

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**Branch Comments and Recommendations**

*On completion, email this pro-forma to [post.office.security](mailto:post.office.security) GRO*  
*by 31 Oct 2013*  
*An electronic copy must be held in-Branch for inspection by Audit*

**ANNUAL CERTIFICATE OF COMPLIANCE**

Name of Colleague completing the Certificate	
Grade/Position	
Date of Completion	

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## APPENDIX C TO CROWN OFFICE LOSS AND GAIN POLICY

## Local Record of Stock Users

**Branch:- .....** **BC code:- .....** **Week no:- .....**

Create additional rows if necessary or photocopy additional hard copy forms.

\*\* Name of clerk **and** branch name if clerk is borrowed temporarily.

Branch Manager Signature:- .....

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**APPENDIX D TO CROWN OFFICE LOSS AND GAIN POLICY**

**MINIMUM STANDARDS FOR CONDUCTING SUPERVISORY STOCK UNIT CHECKS**

1. To meet the minimum standard, a programme of supervisory snap checks must:
  - a. Be performed by the Crown Management team who will ensure colleagues complete a cash declaration towards the end of each working day.
  - b. Include monitoring of the levels of cash held by all colleagues in each Stock Unit (SU) e.g. Main Cash, ATM, Giro, Bureau De Change and Lottery etc. Cash levels must not exceed the 60/90 rule or in the case of open plan offices, £1000.
  - c. Check all cash, stock and vouchers to hand and reconcile to the last declared balance; print and check for 'outstanding dockets'.
  - d. Main Cash Stocks held by a Branch Managers (BMs) should be checked by a Crown Sales and Customer Services Manager (CSCSM) or representative at least bi-annually.
  - e. Ensure each SU is checked at least once every 2 months.
  - f. Maintain a record of snap checks. The register must clearly record the date and time of the check, what was checked and who was present along with signatures. Records must be retained for two years.
  - g. Snap checks should be conducted infrequently, so as to avoid any pattern that could become known to individuals.
2. The following steps are carried out when undertaking a financial audit at a Crown Office and are recommended for the BMs to adopt when performing a stock check:
  - a. Confirm the location of all cash and stock and ascertain if the stock is an individual or multi-user stock.
  - b. Obtain cash declaration print for the night prior to the check and previous Branch Trading Statement, daily prints and all vouchers on hand.
  - c. Obtain the following print outs from the Horizon system:
    - (1) Office snapshot, if multi-user stock is in operation
    - (2) Stock unit snapshot for each stock, if individual stock balancing is used
    - (3) Suspense account summary
  - d. Reconcile stock to the snapshot printout.
  - e. Reconcile daily prints and vouchers on hand to the snapshot print.
  - f. Reconcile non value items
  - g. Inform colleagues of the result of the check.

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3. There is a requirement for BMs to maintain the following records:

a. Supervisory Snap & Misbalance Checks:

- Financial Year
- Week Number
- Stock unit
- Name of Stock User
- Original Loss / Gain result
- Type of check (surprise or misbalance)
- Result of Loss / Gain, post check
- Discrepancy comment, if required
- Name of Crown manager or substitute performing the check
- Position or grade of checker
- Ensure Horizon Weekly Balance Report is signed & dated and retain documentation relating to check for 2 years

b. Stock Losses and Gains of £30 or more:

- Office Name
- Office Code
- Week number
- Stock Unit ID
- Value of Loss/Gain
- Full name of individual or all individuals who have served from that stock unit during the balancing period
- Details of associated **Transaction Corrections** – values, trading period and relevant stock units

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**APPENDIX E TO CROWN OFFICE LOSS AND GAIN POLICY**

**AIDE MEMOIRE FOR ESTABLISHING CAUSE OF STOCK UNIT DISCREPANCY**

- Whilst not an exhaustive list, the following checklist should be used to assist the Branch Manager (BM) identify the cause of Stock Unit discrepancies:

STOCK	
Have you checked that all your stock has been booked in correctly e.g. postage stamps?	
Have you received a stock Transaction Correction and did you adjust your stock in accordance with the instructions on that transaction correction?	
Did you report the stock discrepancies to Swindon?	
Did you need to redeem any values from REM Suspense?	
CASH REMITTANCES	
Have you had any REM discrepancies?	
Did you report these to the Cash Centre?	
Has the Cash Centre advised you of any discrepancies on any returned cash?	
Have you entered the value to REM Suspense?	
Did you need to redeem any values from REM Suspense?	
BUREAU REMITTANCES	
Have you received any Bureau currency?	
Have you accounted for this correctly? – Make sure you book in the value on the advice note and account for any discrepancies in REM Suspense AFTER you have contacted the Cash Centre	
Have you used the Sterling value when returning currency to the Cash Centre?	
METHOD OF PAYMENT	
Have all cheques been 'remitted' out and sent to the processing centre?	
Has the correct method of payment been used for all transactions?	
Have you got more / fewer cheques than is recorded on Horizon?	
Is there a value in cheques at site, where you do not have the physical cheques?	

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## APPENDIX F TO CROWN OFFICE LOSS AND GAIN POLICY

## REPORTING OF LOSSES AND GAINS

## Losses/Gains between £30 and £249.99

1. In the event of incurring a loss or gain of between £30 – £249.99 on a Stock Unit (SU), the Branch Managers (BMs) must conduct the following:

- A full mis-balance check of the cash/stock and vouchers on hand. If the relevant colleague cannot be present at the balance check, another colleague must be made available to witness the check.
- Conduct an initial investigation with the aim of establishing root cause and identifying the individual colleague responsible. Where the Office is deploying multiple SU, the initial investigation must seek to eliminate those colleagues who have had no access to the SU during the period of loss and where possible identify the colleague responsible.
- Any loss where dishonesty is suspected, irrespective of value, must be reported to Post Office Security on GRO
- All losses and gains must be reported using the form at Annex A within 24hrs:

Discrepancy Value	Reporting action to be taken
>£250	Details held in-Branch only
£250+	Distribute completed form to: <ul style="list-style-type: none"> <li>• <a href="#">post.office.security</a> <span style="border: 1px solid black; padding: 2px;">GRO</span></li> <li>• CSCSM</li> <li>• RSA</li> <li>• <a href="mailto:branchcontrol@">branchcontrol@</a> <span style="border: 1px solid black; padding: 2px;">GRO</span></li> </ul>
Fraud suspected (regardless of amount)	Distribute completed form to: <ul style="list-style-type: none"> <li>• <a href="#">post.office.security</a> <span style="border: 1px solid black; padding: 2px;">GRO</span></li> <li>• CSCSM</li> <li>• RSA</li> </ul>

- On all losses or gains in excess of £2000, the incident must also be reported to NBSC on GRO
- Where individual colleagues can be identified as responsible for a loss or gain of:

Discrepancy Value	Conduct Code action to be taken
>£100	The BM <b>should</b> consider deploying the Conduct Code
£100+	The BM <b>must</b> consider deploying the Conduct Code

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- e. Where blame cannot be attributed, colleagues who have access to the SU during the period of loss or gain should be subject to additional education and training. The BM must consider breaking multiple SUs into small user groups in an effort to deter and detect culpability for future losses or gains.
- f. Where fraud and/or theft is suspected, regardless of the amount, the BM must report the incident in accordance with Paragraph 11b to this Policy. In preparation for a formal investigation by the Security Operations team, the BM should identify suspects and witnesses and where necessary preserve any evidence, including transactional data, documents and CCTV which will be of use to the investigator.
- g. To ensure there is a consistent approach across the Network, all BM must comply with Loss Management, without exception. In doing so, a consistent approach is delivered across the Crown network which is fair to all colleagues.

ANNEX:

- 1. LOSS FORM

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ANNEX 1 LOSS AND GAIN REPORT

**Crown Office Loss Report**

Once loss has been identified, please submit this form to the following email address:

post.office.security [REDACTED] GRO [REDACTED]

If an explanation for a loss materialises, please ensure you email the Security Team and other appropriate Stakeholders as soon as possible with the details.

**When To Complete:**

This report must be completed if it meets any of the following criteria:

- The loss is greater than £250, even if the reason for the loss is known and a Transaction Correction or associated surplus is expected to account for it in due course.
- Any loss or losses, irrespective of amount where there are reasonable grounds/evidence to suspect the cause was due to dishonest activity at the office.
- Losses in general (clerk or office) are showing a worsening trend and/or are significantly in breach of budget.

**Where To Send:**

This report must be emailed to the following:

- **Post Office Security** (for recording, analysis and assessment of case raise or other relevant activities).
- **Regional Support Advisor and Crown Area Manager** (to ensure that appropriate local action is taken by Crown Office Manager, including any support requested from Compliance and Ops Efficiency Teams).
- **branchcontrol** (as pre-warning of net loss performance and also to factor in any known reasons for losses).

**Additional Requirements:**

- For losses greater than £250, obtain a separate report from each clerk/s that dealt with the stock and retain these reports, pending any future investigation.
- Produce and retain event and transaction logs for the whole week of the loss, detailing every activity within the stock (i.e. all sessions, all transactions, Normal and Reversals).
- All losses must be reported, recorded, monitored and dealt with, in accordance with the **Losses & Gains policy** (including the loss escalation process).

<b>Office Name:</b>	
<b>Branch Code:</b>	
<b>Postcode:</b>	
<b>Telephone Number:</b>	
<b>Trading Period &amp; Balance Period: (use dd/mm/yy)</b>	

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<b>Amount:</b>	<b>£</b>	
<b>Date Loss Identified: (use dd/mm/yy)</b>		
<b>Are Cash Declarations performed daily and are they accurate:</b>		
<b>Are losses investigated promptly if identified from Cash Declarations:</b>		
<b>List colleague responsible for loss or gain or colleagues who have access to the stock during the period of loss: (include full names)</b>		
<b>Type of Stock:</b> (i.e. Main Safe and ATM. Counter tills individual or MUTE, Bureau, Postshop, SVM, Banking, MVL, etc).		
<b>Have all Cash, Stock &amp; Vouchers been checked:</b>		
<b>Have all fitments (pedestals, safe, inserts, etc) and waste bins been searched:</b>		
<b>Provide a full explanation for the loss (Mandatory):</b>		
<b>If known, what Product or Process is this loss associated to</b>		
<b>Is a Transaction Correction (TC) expected, please provide details:</b>		
<b>Were there any losses/gains of a similar amount during this week, or last week: If yes, give details:</b>		
<b>Please provide the date of the last snap check &amp; result on the individual or stock unit:</b>		
<b>Are losses by the clerk/s involved giving</b>		

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<b>cause for concern.</b> <b>If yes, give details of dates and amounts</b> <b>Have you deployed the Conduct Code in respect of this incident</b> <b>If not Why?</b>	
<b>Are losses in the office giving cause for concern.</b> <b>If yes, give details of dates and amounts</b>	
<b>Is there anything known which may provide the clerk/s involved in the loss with a motive for dishonesty.</b> <b>(If yes, please include a separate report and only circulate to the Security Team).</b>	
<b>Is there any reason to doubt the honesty of any other members of staff or other persons who had access on the day</b> <b>(If yes, please include a separate report and only circulate to the Security Team).</b>	
<b>Please provide the name of your CSCSM (mandatory)</b>	
<b>Reported By:</b> <b>(insert full name &amp; job title)</b>	
<b>Date: (use dd/mm/yy)</b>	

Please email this completed form in accordance with the Losses and Gains Policy.  
If you have any queries, you can contact the Security Team in confidence as follows:

Email: Post Office Security (post.office.security)  GRO  Telephone: ,  
Address: Post Office Ltd, Security Team, Royal Mail, 3rd Floor, Clippers House, Clippers Quay, Salford, M50 3NW.

This report and associated documents should be retained securely within the office for 2 years and made available upon request. If an explanation for a loss materialises, the Security Team and other appropriate Stakeholders must be informed as soon as possible.