

Fujitsu Services **Post Office Account Internal Audit Manual** **Ref:** **IA/MAN/003**
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Abstract: This Manual describes the Post Office Account Internal Audit organisation, the management framework within which it operates, its aims and objectives and the processes to be used in arranging audits and following up on their results

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Fujitsu Services

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0.0 Document Control

0.1 Document History

Version No.	Date	Reason for Issue	Associated CP/PinICL
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0.2	12/05/98	Further expansion	
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0.2 Review Details

Review Comments by :	
Review Comments to :	Jan Holmes

Mandatory Review Authority	Name
Optional Review / Issued for Information	
Systems Integration Director	Peter Jeram (*v5.1)
Security Manager	Bill Mitchell (*v4.1)(*v5.1)

(*vn.n) = Reviewers that returned comments

0.3 Associated Documents

Reference	Version	Date	Title	Source
ISO9001:2000			Quality Management System Requirements	BSI
PA/POL/002			Post Office Account Business Management System	PVCS/BMS

Unless a specific version is referred to above, reference should be made to the current approved versions of the documents.

0.4 Abbreviations/Definitions

Abbreviation	Definition
ASP	Audit & Security Panel
BMS	Business Management System
BSI	British Standards Institution
CCD	Contract Controlled Document
DQR	Directorate Quality Representative
POL	Post Office Limited
PRF	Process Review Forum
QMS	Quality Management System
SMT	Senior Management Team

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0.5 Changes in this Version

Version	Changes

0.6 Changes Expected

Changes

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1.0 Introduction

This Manual provides guidance and instruction on the principles and approach to audit in Post Office Account. It describes the audit organisation, the management framework within which it operates, and the aims, objectives and processes to be used in arranging audits and following up results.

The contents of this Manual are mandatory unless otherwise indicated. It has been written assuming that Post Office Account staff will interpret it intelligently and with due regard for the objectives of their respective departments and the interests of Post Office Account.

It addresses various contractual obligations insofar as it establishes an Internal Audit function which operates to provide assurances to Post Office Account and POL about the adequacy, effectiveness and efficiency of internal controls.

2.0 Scope

This manual provides details of the policy, organisation, processes and procedures under which Internal Audit operates. All potential types of audit or assessment are covered by this document.

It excludes the processes concerned with the provision of an audit trail of transactions processed through the Horizon System. That is covered in the Horizon System Audit Manual and the various Audit Trail Specifications

3.0 Auditing in Post Office Account

3.1 Audit Definition

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Institute of Internal Auditors; June 1999

3.2 Audit Objectives

Internal Audit is conducted on behalf of the Managing Director, Post Office Account, and advises it on the adequacy, effectiveness and efficiency of internal control systems. It also operates as a constructive service to Post Office Account management in general.

It operates at three levels :

- Through its relationship with the BSI and Fujitsu Services Group Business Assurance in supporting Post Office Account's, and ultimately Fujitsu Service's registration to ISO9001:2000.

- By providing assurance to Post Office Account management about the effectiveness and continued suitability of processes.
- By working with POL Auditors to help their understanding of the Horizon system and, when requested, providing assurance as to its operation.

3.3 Audit Policy

It is the policy of Post Office Account Limited to assess and improve the effectiveness of Post Office Account's Business Management System and control mechanisms through a series of internal audits.

The Internal Audit function is not there to assure the technical aspects of Post Office Account's products and services.

The activities of the Audit function fall within the broader remit of Programme Assurance and complies with the relevant Group policies on Quality and Risk Management Master Policy :

Quality Master Policy

Risk Management Master Policy

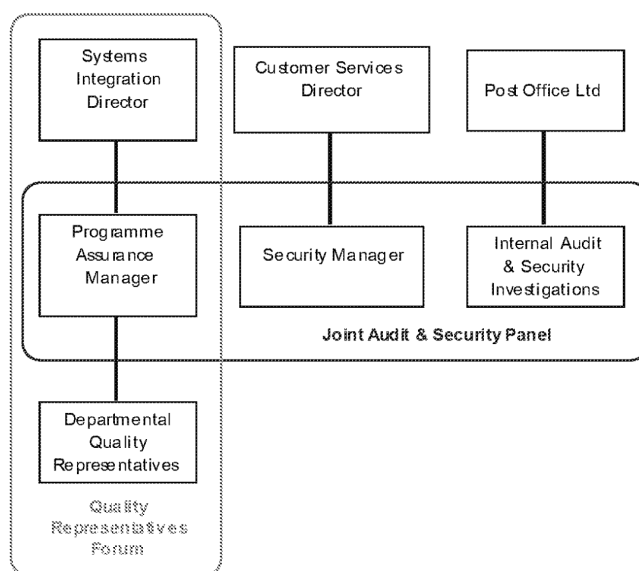
The process described in this document recognises and is complementary to the Assure the Business and Conducting a Quality Audit corporate processes :

Assure the Business Process

Guide to Conducting Quality Audits

3.4 Audit Organisation

The Programme Director has overall responsibility for the Audit function, as illustrated below.



The green lined area indicates membership of the Business Effectiveness Group; the blue lined area represents the relationship with POL.

3.5 Joint Audit & Security Panel

The Joint Audit & Security Panel is a semi-formal grouping of Post Office Account and POL Security and Internal Audit staff that meets, when required, to agree and co-ordinate joint audits and other matters of mutual interest. The Post Office Account representatives are the Security Manager and Programme Assurance Manager.

3.6 Fujitsu Services Group Business Assurance

The relationship with Fujitsu Services Group Quality is primarily to ensure that any Group requirements are incorporated into the Internal Audit Plan or reporting structures. It also exists to accommodate Group assessments carried out in conjunction with the BSI.

3.7 BSI

The Programme Assurance Manager is responsible for the ISO9000:2000 certification programme within Post Office Account and liaises with BSI to this end.

4.0 Roles and Responsibilities

4.1 Systems Integration Director

The SI Director is responsible for :

- Setting objectives for the Internal Audit function,
- Approving Audit Reports and Corrective Action Plans,
- Providing a route for the escalation of issues to Senior Management.

4.2 Programme Assurance Manager

The Programme Assurance Manager is responsible for ensuring implementation of Post Office Account's Audit Policy and maintaining "best practice", within the remit of Post Office Account.

The responsibilities include:

Ownership of the Internal Audit Process

- Communication of Internal Audit Policy and Standards within Post Office Account,
- Liaison with Fujitsu Services Group Business Assurance,
- Overall responsibility for Post Office Account's Internal Audit activities,
- Specifying and arranging Internal Audit education and training,

- Providing the point of contact for all Internal Audit related matters.
- Line management, selection and recruitment of Internal Audit personnel.

Audit Planning and Execution

- Planning the schedule of internal audits,
- Obtaining suitably qualified resources to carry out the programme of audits,
- Liaison with POL audit personnel and their agents for joint audits,
- Developing, agreeing and monitoring improvement programmes,
- Tracking progress against the Internal Audit Plan,
- Reporting progress / issues to the SMT.

Improving the Audit Process

- Examining and evaluating the results of internal audits,
- Co-ordinating the evaluation of all new audit products proposed, as required,
- Analysis of process measures with a view to proposing and implementing process improvements.

4.3 Internal Auditors

The Programme Assurance Manager is the normal line manager for this group, hence many of the activities assigned to them will be to support the functions listed in section 4.2. They may be staff permanently in the role, or seconded in from other parts of Post Office Account or Fujitsu Services in order to fulfil specific audit requirements.

Wherever possible, Auditors will act in a supporting role rather than as a Service Provider for the operational service. In this capacity they can:

- Assist the Programme Assurance Manager with planning and scheduling the programme of audits,
- Conduct independent reviews of compliance to Post Office Account's Business Management System,
- Assess the efficiency and effectiveness of processes in place and their contribution to the overall business objectives of Post Office Account,
- Conduct follow up reviews / visits to progress Corrective & Preventive action,
- Report security incidents, and risks identified as the result of an audit,
- Maintenance of tracking spreadsheets etc. which monitor progress against the Internal Audit Plan / progress of outstanding Corrective Actions,
- Maintenance of process measures for the Internal Audit function,
- Recommend changes, to enhance Post Office Account's. Internal Audit Process / Business Management System.

4.4 Auditee Managers

Each Directorate in Post Office Account is responsible for the management, operation and systematic improvement (including corrective and preventive action) of all owned processes wherever and whenever they are used, as defined by the Post Office Account Process Management process [PA/PRO/038]. In the context of Internal Audit, auditee managers are responsible for :

- Agreeing for Internal Audits to be carried out in their area of the business,
- Agreeing Terms of Reference for each audit in their area,
- Making suitable auditees available when required,
- Reviewing / approving audit reports,
- Ensuring that Correcting / Preventive Action is carried out, as required,
- Reviewing / approving Corrective Action Plans.

4.5 Auditees

Auditees are responsible for :

- Making themselves available at the appointed time to meet the auditor,
- Providing the auditor with information / documents which are required for the audit to be conducted prior to, during or after the audit,
- Co-operating with the auditor to determine whether a non-conformance or opportunity for improvement exists,
- Carrying out Corrective / Preventive Action, as required,

4.6 Directorate Quality Representatives

Each Directorate is represented by a Quality Representative, who works with the Programme Assurance Manager to manage execution of CAPs in their own Directorate.

5.0 The Audit Plan

The activities of Internal Audit during the year will be governed by the Internal Audit Plan. Typically, the Plan spans a calendar year, however, the SI Director/ SMT may decide that it is more appropriate for the Plan to cover a shorter period e.g. to cater for planned changes to the organisation. This section covers all planning cycle activities, regardless of the term of the Plan.

5.1 Producing the Plan

The Plan is derived from an audit needs assessment carried out during the final quarter of the previous plan period.

5.2 Audit Needs Assessment

There will be a number of inputs to the audit needs assessment including:

- All known areas of work by system, sub-system and Department,
- Major enhancements to the Horizon solution since the last audit,
- Forthcoming activities on the Programme Plan,
- Planned external BSI or Fujitsu Services Business Assurance audits,
- Planned independent POL audit activity,
- Contractually required audits,
- Suggested or requested Joint Audit opportunities,
- Requests by Post Office Account management for audit involvement,
- Legislative changes that may affect the Horizon solution,
- Post Office Account organisational changes / coverage of the Post Office Account organisation by previous audits.

Part of this activity is to determine the way in which these feeds can be grouped for audit purposes and from this activity a list of potential audit topics will be derived.

Initially, the audit needs will be determined without regard to constraints such as the time and resources that may be available.

5.3 Assessing Risk

Once the audit needs have been identified they are assessed against the Post Office Account Risk Register, taking into account impact on the Business Case. This will enable appropriate priorities to be established for the list of potential audits.

5.4 Allocating Resources

The Plan is based on the audit needs and risk assessments. It is a broad outline of the work to be undertaken to meet internal audit objectives. At this stage it is resource independent and the Director of Quality and the Audit Manager must now determine how the proposed plan can be met or where reductions have to be made in the face of resource constraints.

When allocating resources consideration should be given to the availability of :

- Post Office Account Auditors.
- Other suitably qualified Post Office Account staff.
- Other suitably qualified Fujitsu Services staff.
- Suitably qualified and available POL staff.
- External organisations (consultancies, accountancy houses, etc.).

Audits must be resourced and prioritised according to business need. In some instances, a low priority audit may be postponed or cancelled to save resources, otherwise additional resources will need to be sourced from outside the Programme Directorate.

5.5 Audit Plan Authorisation

The Plan is authorised by the Post Office Account SMT. Although not strictly required, POL Internal Audit may be requested to endorse the Plan, especially where they intend placing reliance on work carried out within its constraints.

5.6 Reviewing the Plan

Once defined and approved the Plan will be executed according to the dates scheduled. Where there is likely to be significant slippage of dates (>1 month late to start) this should be reported to the SMT.

The Plan should be continually reviewed during the year to deal with changes in circumstances, slippage or potential additions.

5.7 Unplanned Items

By their very nature unplanned activities are not included although capacity exists within Internal Audit to accommodate them. This document describes how they are included in the Plan and any subsequent actions to drop or delay planned audits from the Plan.

5.8 Coverage Restrictions

The Plan will include audit areas where the reporting will be open to POL and their external auditors. This is necessary as they will place reliance on our coverage and reporting only if they have access to it and remain confident of Internal Audit's independence, objectivity and professionalism. However, there will be areas where the reports will not be made available to external bodies, usually in the area of Post Office Account's internal processes and departmental activities.

5.9 Audit Plan Content

The Plan contains the following information :

- Identification of audit subject Area/System/Department.
- Shared Reporting Indicator (SRI). [Y = shared; N = internal]
- Planned start date.
- Actual start date.
- Planned completion date.
- Actual completion date. (Defined as date Report issued).
- Audit Report Reference.

- Corrective Action Plan Reference.

5.10 Audit Plan Annual Review

On completion of the planned audits, the Plan is reviewed and updated with completion dates and any other changes required. A brief Resume will be produced and inserted into the completed document. The Resume covers the following items :

- Overview of audits conducted during the year.
- Major deviations from the Plan with reasons.
- Statement of lessons learnt from the audit results in comparison to earlier years.
- Modifications to audit policy and processes for the coming year.
- Any weakness / trend identified as a result of the programme of audits which needs to be brought to the attention of the Programme Director / the Process Review Forum.

6.0 The Audit Process

Although the content of an audit will differ from one audit to another there is an underlying framework to be followed. The audit process consists of ten discrete stages each with a specific objective and supporting guidance.

This approach is entirely consistent with the principles established in the Fujitsu Services Guide for Conducting a Quality Audit.

6.1 Plan

Each audit must be planned and the key audit objectives identified. If a formalised approach, eg the use of Control Objective Questionnaires or other Detailed Audit Programmes, is to be used the necessary documentation should be prepared. Assignment planning is also the time to make the necessary arrangements with the auditee regarding the audit. This will include the preparation of Terms of Reference which must be circulated to the auditee and management for agreement.

6.2 Ascertain

During this stage the main activity is to understand the area under review. This may be through the scrutiny of documentation, interviews with managers and staff of the audit area, review of earlier audit reports or other review reports.

6.3 Record

A key element of audit work is to record what is found during the earlier stage. Each audit should result in an Audit File being opened and Working Papers prepared to record interview notes, summarised reports, working calculations and statistics, process flowcharts, etc.

6.4 Assess

Once recorded, the controls identified should be assessed for adequacy. Where risks are deemed to exist and no corresponding controls identified, the auditor should consider a series of 'What if..?' scenarios to understand fully the consequences of the lack of control continuing.

6.5 Test

Once identified and assessed they should be tested for compliance. This can be achieved through confirming that what has been reported as happening is actually taking place. For example, if an authorising signature, from a specified list of signatories, is required before a document can be issued, can this be verified by obtaining documents that contain the appropriate signatures. Other supporting controls in this example might be the age of the signature list, controls over additions to or deletion from the list. Care should be taken when conducting and recording the results of tests as they will form the substantive basis for the observations and recommendations in the audit report.

Testing is also used to determine the impact of weak controls or poor compliance should this be identified during the Assess stage.

6.6 Report

Report production is the penultimate stage in the audit process. Reports should be objective, crisp and to the point. Observations, especially critical ones must be supported by evidence and not based purely on supposition and conjecture.

Prior to formal issue, audit reports should be walked through with the auditee manager and any points of contention identified. Once agreed at this level, a final draft should be issued to the managers and the Director of the area under review. A final opportunity to comment on the report should be provided before the final report is issued to the agreed circulation list.

Audit reports will often contain confidential and, if critical, sensitive information about the audit area so due consideration must be given to their eventual distribution. The final circulation list should be agreed between the Audit Manager, and the Director of the area under review, and documented in the Terms of Reference.

The final section of the report summarises the key findings and forms the basis of the Corrective (and Preventive) Action Plan.

6.7 Corrective Action Plan

If not already carried out as part of the auditing activity, about 1 - 2 weeks after final report distribution a meeting should be convened between the Audit Team and the Director and Managers of the area under review to review the report and agree corrective and/or preventive actions.

A Corrective Action Plan will be associated with an Audit Report. The CAP will list each recommendation made in the Report and an agreed statement on what action is to be taken and by whom. The CAP will be distributed to the Audit Committee and all contributing parties.

A date by which the action will be complete or, alternatively, progress can be reviewed should also be included.

The CAP will be reviewed on a monthly basis, preferably by the Auditor who led the original audit.

6.8 Categorisation of Findings

All audit findings are categorised to assist with prioritisation of corrective / preventive action, as follows :

Category A

Business Assurance definition : TOTAL – indicates a lack of, or total breakdown in the operational and / or financial control. HIGH RISK.

Post Office Account definition : This is a serious breach of, or absence of an important management control which is likely to result in Post Office Account failing its ISO 9001 assessment.

Category B

Business Assurance definition : MODERATE – indicates either a moderate breakdown in operational and /or financial control, or the absence of a non-critical control. MEDIUM RISK.

Post Office Account definition : There is a breach of, or absence of a management control within one directorate which (on its own) is likely to result in Post Office Account's compliance with ISO 9001 to be dependent on its corrective action.

Category C

Business Assurance definition : NO FAILURE – the issue is a matter of good business practice and / or efficiency. NO SIGNIFICANT RISK.

Post Office Account definition : A minor failure to comply with stated policy / procedure, or missing documentation, or an opportunity for improvement.

It should be noted that where multiple instances of (Category B or C) corrective actions indicate a wider problem, the category may be elevated at the discretion of the Programme Assurance Manager.

If multiple instances of a Category A corrective action become apparent, this should be flagged to the SMT at the earliest opportunity.

The assigned category is noted against each action item on the CAP Report.

6.9 Follow-up

Based on the CAP, the Auditor will carry out a series of follow-up meetings with the auditees / auditee manager(s) to review the status of the agreed corrective actions until such time as all actions have been completed, and the audit is officially signed-off.

The Auditor assesses the changed processes / documents for compliance with the Post Office Account BMS.

In some instances, the intended corrective or preventive action becomes no longer relevant (e.g. due to an organisational change). It is left to the Auditor's discretion whether or not to close the action.

The Auditor may reassess the category of an outstanding item when sufficient progress has been made to justify a downgrade. Similarly, the category of an item may be elevated if corrective action is not carried out in a timely manner or, if after further investigation, the issue is found to be more serious / widespread than was originally believed. Actions that are upgraded should be brought to the attention of the auditee manager at the earliest opportunity.

The Auditor may also decide that an action can be closed on the basis of future planned action, if it is considered unreasonable / unnecessary to leave the CAP report open until the action is actually carried out. In this case, the Auditor needs to be assured by the auditee manager that the planned action will be carried out, and that it is likely to address the non-conformance.

Interim updates are noted on the CAP report each month, with the report version number being incremented by one point (e.g. from 1.0 to draft 1.1, 1.2 etc.) until all actions have been completed.

Once completed, the CAP report is incremented to the next whole integer version, and approved by the Programme Director.

7.0 Managing the Audit Process

The Programme Assurance Manager is responsible for monitoring the progress of audits against the Plan, reporting on progress / issues, and for the continual improvement of the Audit Process.

The following activities are carried out for this purpose.

7.1 Tracking

The Internal Audit Plan is checked for progress of audits according to those scheduled, and that Terms of Reference have been agreed for forthcoming audits. Periodically, usually quarterly, the Internal Audit Plan is updated to show actual progress to date.

Corrective Action Plans are monitored at least monthly, and actionees prompted if necessary to maintain progress. A summary CAP Status spreadsheet is maintained by the Programme Assurance Manager to assist with this.

7.2 Reviews

Approximately monthly, the Auditor / Programme Assurance Manager meets with the Directorate Quality Representative to review progress on outstanding Corrective Actions. This can take place during the DQR Forum (DQRF), or separately, as appropriate.

Monthly, the Programme Assurance Manager reviews progress on serious (Priority A) audit findings with the Programme Director. Resulting updates are recorded on the relevant Corrective Action Plans.

At the end of each programme of audits, a review of the Internal Audit Plan is carried out and documented. Any issues not previously identified are brought to the attention of the Director of Quality or the SMT, as appropriate.

7.3 Reporting

Reports on each audit are provided to auditees, auditee managers / Directors, Programme and Managing Director after each audit is completed.

After progress reviews with Directorates' Quality Representatives, the Auditor / Programme Assurance Manager updates the relevant Schedule(s) of Corrective Actions with the updated status of each item and revised completion dates, where appropriate.

Monthly, the Programme Assurance Manager provides a progress report to the Programme Director. The report includes a summary of the numbers of corrective actions brought forward, the number resolved during the month, and the number remaining to be carried forward.

Periodically, the Programme Assurance Manager conducts analysis on the Corrective Actions being identified, and highlights any concerns e.g. recurring problems which should have been resolved; areas where the QMS is not adequately understood or being applied; multiple minor issues which may indicate a wider problem. This analysis is presented to the SMT during the regular reviews.

7.4 Measures

The effectiveness of the audit process is measured as follows :

7.4.1 Measure 1 : Audit Planning

Audits are being carried out in accordance with the agreed Internal Audit Plan :

- No. and percentage cancelled or delayed

7.4.2 Measure 2 : CA Closure Rate

Corrective Actions are being carried out in a timely manner:

- Time taken to finally close Corrective Actions by Category.

7.4.3 Measure 3 : CA Effectiveness

Corrective Actions are sufficient to correct the problem, and to prevent recurrence:

- Numbers of CAs which are discovered not to have been carried out (during verification / follow up activity),
- Numbers of CAs, where the problem is found still to be in evidence at the next internal audit or during an external assessment.

7.4.4 Measure 4 : Added Value

Value of Internal Audits to Post Office Account

- Coverage of the organisation by the Internal Audit Plan,
- Timing of audits, so as to provide best value to the organisation,
- Issues identified by audit which would otherwise have gone undetected, and could have caused problems for Post Office Account / its customers,
- Results gathered from Audit Feedback Forms completed by auditees,
- Number of suggested opportunities for improvement which are taken up by Post Office Account.

7.5 Record Keeping

PVCS is used for holding key Post Office Account documentation. Documents relating to the Internal Audit function can be found within the N_A_QRM_AUDIT workset. These are available (read only) to Post Office Account staff. Primarily they are prefixed as follows:

- IA/REP/nnn for Audit Reports
- IA/CAP/nnn for Corrective Action Plans
- IA/MAN/nnn for Audit Manuals
- IA/PLA/nnn for Audit Plans

Working documents, monthly reports, tracking spreadsheets etc are held locally on the Quality Management Directorate shared drive.

Historically, paper files have been maintained for each audit. These contain all correspondence relating to the planning of each audit (e.g. Terms of Reference), evidence provided to support corrective action, report review comments etc. It is not required that these be kept on paper, so long as they are accessible to the Quality & Audit Manager via electronic media / other means.

Copies of auditees' documents collected during the course of the audit need only be retained until the relevant corrective / preventive actions have been addressed, or until the closure of the audit.

The following audit records shall be retained for a minimum period of 2 years, as required by the Fujitsu Service Group Business Assurance :

- Annual Internal Audit Plan
- Audit Reports
- Corrective Plans
- External Assessment Reports

8.0 Working With Other Audit Groups

8.1 General

From Post Office Account's perspective the term Joint Working applies to all levels of involvement from members of a fully integrated audit team to merely hosting external auditors and facilitating visits to Post Office Account locations. It also covers audits that may be undertaken into Commercial or Operational activities.

Each audit organisation will operate to its own detailed processes and standards within a framework that enables joint agreement on planned audits, terms of reference for audits and the sharing of audit reports and results.

8.2 Joint Working Framework

Schedule 3 establishes the contractual framework for the conduct of audits by POL or its Agents. The framework described here provides the working interpretation of that Agreement.

8.2.1 Planning

Joint audits can be planned or unplanned although the majority are expected to be planned. Where POL Internal Audit anticipate conducting audits within Post Office Account they would normally build them into their respective Audit Plans and notify Post Office Account Internal Audit.

Similarly, where the Post Office Account Internal Audit Plan identifies an area where complementary audits by POL could improve the value of the audit they will be encouraged to support the Post Office Account activity with resource managed either by Post Office Account or by themselves.

Accepting that some audits may be unplanned, every effort will be given to providing adequate notice, say 3 months, of an impending visit.

8.2.2 Terms of Reference

Whether planned or unplanned, Terms of Reference must be established for any Joint or External Audits and agreed by both parties. The ToRs may be supported by detailed schedules to be agreed nearer to the start date of the audit. The Terms of Reference should contain at least the following information:

- Scope of work to be undertaken.
- Proposed dates for the audit and initial schedule.

- Proposed resources for the audit.
- Details of any site visits to be undertaken as part of the audit.
- Reporting arrangements for the audit.

Once agreed, the Terms of Reference should be shared and agreed with the auditee.

8.2.3 Detailed Audit Schedules

Depending on the nature and scope of the proposed audit, it may be necessary to establish and agree Detailed Audit Schedules. Again these should be shared with the auditee, especially if the scope of the audit is in any way restricted or special arrangements for site visits and personnel interviews have to be made.

8.2.4 Resources

It is anticipated that adequate resources will be provided to conduct the audit. Where an audit crosses domain boundaries, eg. if an end-to-end audit of an Horizon service was being conducted, POL or Post Office Account resources may be allocated to specific tasks within their own area.

8.2.5 Reporting Arrangements

There is likely to be sensitivity over the reporting arrangements, especially the extent to which audit reports and findings are disseminated within organisations. To avoid difficulty, it is imperative that agreement on this subject is reached during the establishment of the Terms of Reference and has the full support of the auditee.

8.2.6 Corrective Actions Review

After an agreed period, established in Schedule 3 as a minimum of 30 days, the recommendations of any Joint Audit will be subject to review by the participating audit groups.

8.2.7 Process Review and Improvement

At the end of each Joint Audit the lead auditors from participating group should arrange to conduct a Post Audit Review to assess performance and areas for improvement. The views of the auditee will be taken into account.