

Title	Audit Process Manual Volume
Subject	Chapter 5 Closures
Version Control	9.3
Purpose	Outlining the preparation, on site and post audit processes associated with the closure of Post Office® branches.
Audience	Network Field Support Team
Next Review Date	May 2010

Stakeholders

Stakeholder Name	
Outlet Intervention Team (:P32 File)	
Agency Network Change	
Cash Management Support Mail	

Responsibilities in Change

Role	Job Title	Date
Author/Owner	Peter Jackson	Aug 09
Assurance	Field Support Manager North	
Authorised	Network Support Manager North	
Communication	Field Support Change Advisor	

Version Control

Version No.	Reason for issue	Section No.	Date of issue
9.0	Change of Job Titles in overview of Planned Closure, The following has been added; Inform Admin Support of pouch numbers and values to be verified. Contact Debt Recovery Team to confirm outstanding Debt 24 hours prior to closure. Contact Cash Management to confirm CIT collection times Added extra information regarding datestamp	Appendix B & D Appendix G Section 24 Appendix D	Aug 09

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	security	Appendix F Section 5	
	Weekly reconciliation requirements updated.		
	Accounting Procedure changed from Cash Account to Trading Period.	Appendix G sections; 1, 5, 7, 8, 9, 11, 13, 15, 20, 23 & 28	
	Various processes updated	Appendix J & K	
		Section 1	
	Destruction Certs added	Section 2	
	Overview of Closure Process Updated	Section 3	
9.1	Overview of Planned Closure Process Updated	Section 6.10	Sept 09
9.2	Admin Support – Pre Closure Updated	App D	Oct 09
	Accounting for postage costs at the office prior to closure		
		App G Section1	
	Removal of withdrawn reconciliations		
	Removal of Postal Order summary	App G Section11	
	Added checking to verify ACC has been disabled	App G Section11	
	Rems to BDC		
	Activated and unactivated National Lottery Scratchcards	App G Section20	
9.3	Alteration to helpline number		Nov 09
		App G Section1	
	Replace “Undertake a Financial Audit as prescribed in the Performing a Branch Audit chapter of		

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	the Audit Process Manual.” With “Undertake a Horizon Final Balance.”		
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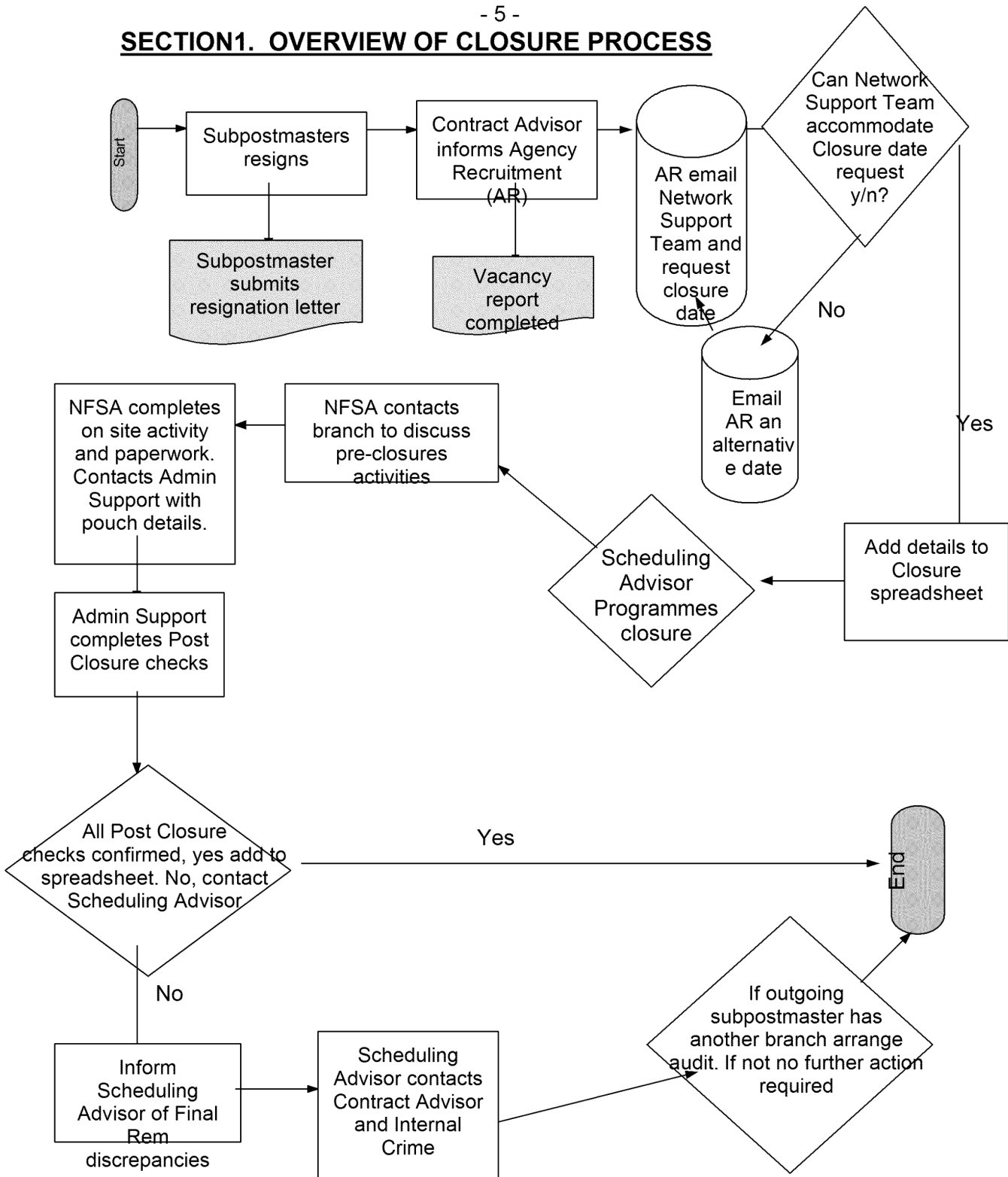
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Note:**Changes to job titles include**

- Author changed from Audit Process and Change Specialist to Field Support Change Advisor
- Assurance changed from Compliance RISK Lead Team to Field Support Manager North/South
- Authorisation changed from Risk and Assurance Manager to Network Support Manager North
- Audit Team & Lead Auditor changed to NFSA

SECTION1. OVERVIEW OF CLOSURE PROCESS



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SECTION 2. OVERVIEW OF PLANNED CLOSURE PROCESS

The process is started once the Contract Advisor receives notification from the current Subpostmaster that they no longer wish to run the Post Office branch. A last day of service will be agreed with the Network Support Team, who will attend to complete the final balance. Other Teams including Agent Recruitment team, Property Projects and National Business Support Centre are notified and complete specific tasks which are aligned to their departments. Most sections provide forms to the branch and they are documented as attached appendices A, B, C, E & F.

SECTION 3 ADMIN SUPPORT –Pre Closure

- 3.1 Process any requests for attendance at closures within 48 hours of receiving email.
- 3.2 Check the annual leave spreadsheet to ensure that sufficient resource is available within the geographic area prior to agreeing attendance.
- 3.3 If urgent request (within 10 working days), telephone the Scheduling Advisor with relevant details immediately.
- 3.4 Update the support activities spreadsheet with all relevant details required on the spreadsheet.
Complete and send a multi-use form to Agent Recruitment team to action required changes on HRSAP
- 3.5 Email whoever (FCAs, BDM, Property Projects, Agency Recruitment etc.) has requested transfer to confirm audit attendance is agreed within 48 hours of request.
- 3.6 Confirm any cancellations with the Scheduling Advisor via telephone and email for activity within 10 working days. Cancellations outside this time frame can be dealt with by updating the support activity spreadsheet.
- 3.7 Act as a liaison point between Agency Recruitment and Network Support Team in the event of resource not being available.
- 3.8 Attach latest version of the support activities spreadsheet to the Library at the close of play each day.

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- 3.9 Email OSG Op Business Change Mail In **GRO** of forthcoming closures, wherever possible this should be within 7 days, providing them with the following, 7 digit branch code, name and date ACC disabling required. Please note that disablement can only be undertaken if notification is received by 10am the day prior to the activity. See Appendix H for process notes.
- 3.10 Place details on Transfer and Closures Booked database.

SECTION 4 LINE MANAGERS (Pre closure)

- 4.1 Consider any booked support activity when agreeing Annual/Flexi/Sick absence.
- 4.2 Inform Admin Support of any agreed Annual/Flexi/Sick absence using the generic email address, Audit Requests@POSTOFFICE.

SECTION 5 SCHEDULING ADVISOR

- 5.1 Allocate resource using the resource guide within the Scheduling chapter of the Audit Process Manual for all agreed activities on the support activities spreadsheet.
- 5.2 Deal with any urgent requests for attendance at closures from Outlet Support teams.
- 5.3 Include any relevant details in the auditing scheduling sheet i.e. CViT collection times if known, method of despatch - Shared Service.
- 5.4 Confirm any cancellations with the NFSA via telephone for activity within 10 working days.
- 5.5 Confirm the dates of any cash centre audits and the level of resource required with the Admin Support at the earliest opportunity.
- 5.6 Consider agreed support activity when allocating resource for cash centre audits to ensure sufficient resource is available to meet transfers and closures.

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- 5.7 Update Fujitsu services (Ian.Venables GRO) of any changes to auditors pass numbers. This information is used to verify calls to Fujitsu for Transactional Synchronisation.

SECTION 6 NETWORK FIELD SUPPORT ADVISOR

- 6.08 The process for undertaking a financial audit and verification of reported figures are covered in the Audit Process Manual Chapter 3, Section 2; therefore, only additional actions required at closures are outlined in Appendix G.
- 6.09 Planning of support activity should be undertaken a minimum of 5 working days prior to attendance. Best practice is for contact to be made with the outgoing agent as soon as the plan is issued. This will help to influence the agent to undertake the Pre Closure Activities listed in Appendix D and that is sent out as part of the closure pack to the branch.
- 6.10 Prior to completion of balancing check that all the boxes that contain the office records have the correct postage on and that any other items to be mailed out upon completion have the necessary postage on. Any postage costs incurred should be claimed as Official Postage at the office prior to balancing. Should anything remain after balancing that will incur postage costs, take the items to a local Post Office (not a Crown Office) and ask the office to account for the postage cost as Official Postage.
- 6.11 Ensure that spare closure packs/rem pouches/ Form P2613 are held in the event of unplanned closures or non-receipt of closure pack by branches.
- 6.12 Inform Admin Support of pouch numbers and values to be verified
- 6.12.1 Contact Debt Recovery Team to confirm outstanding Debt 24 hours prior to closure.
- 6.13 Contact Cash Management to confirm CIT collection times.
- 6.14 Complete a final check of the office to establish that all stock and cash have been accounted for and prepared for despatch. Ask the agent to confirm that all stock and cash have been accounted for.

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- 6.15 Unplanned Closures/ Contact the appropriate Contracts Manager to make a decision on what is going to happen to value items, (if they are not available to go down the list on toolkit or on page 3 of NFST Telephone Numbers booklet). (Phone numbers are on page 3 of NFST Telephone Numbers booklet) If still unable to contact the Contracts Manager then to contact their line manager for decision.
- 6.16 If any problems arise regarding Royal Mail collections from the Branch or post-boxes within the immediate vicinity inform Royal Mail Collection Support Manager **GRO** or mobex **GRO**

SECTION 7 AGENTS RESPONSIBILITIES

- 7.1 Complete Pre Closure Activities detailed in Appendix D.
- 7.2 Confirm to the Network Field Support Advisor on-site that all the stock and cash has been accounted for.
- 7.3 Destroy any un-used forms and manuals. Must be treated as confidential waste.
- 7.4 Remove any external signage.
- 7.5 Ensure that someone is onsite so contractors can move equipment from the branch.

SECTION 8 ADMIN SUPPORT – on the day and post closure

- 8.1 For all closures audit activity, check the inward and outward rems whilst NFSA is on site. If not possible to verify whilst auditors are on site, ensure that they are completed within 72 hours; escalate any unverified cases to Internal Crime, Contract Advisor and Scheduling Advisor. Inform NFSA of outstanding debt details.
- 8.2 For all 12B audit type activity, verify that the cash pouches have been received and checked within 72 hours of the closure and maintain the spreadsheet on the team drive, under Pouch Verification. Escalate any unverified cases to Internal Crime, Contract Advisor and Scheduling Advisor. See Appendix I for SPREADSHEET

APPENDICES

APPENDIX A



APPENDIX B



APPENDIX C



APPENDIX D



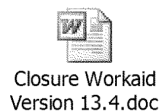
APPENDIX E



APPENDIX F



APPENDIX G



APPENDIX H



APPENDIX I



APPENDIX J



APPENDIX K

