

AUDIT PROCESS MANUAL**2. AUDIT OF ACCOUNTS****INDEX**

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AUDIT PROCESS MANUAL

2. AUDIT OF ACCOUNTS

The following sections detail the audit process to be followed at Agency, Multiple and Franchise outlets. the process for BO audits is covered in a separate section.

An audit leader will be allocated by the Network Auditor Manager.

Audit Leader responsibilities:

1. Preparation activities (these activities are detailed on the following pages)

- 1.1 Open an electronic P32 for the outlet - there is a P32 template and once opened it should be saved as the office code and date of audit
- 1.2 Obtain the PAF for the outlet. This must be updated following each audit.
- 1.3 Examine the Network Audit Information File on Lotus notes
- 1.4 Complete the planning sheet within the P32
- 1.5 Select which Compliance tests to complete (see chapter 3)
- 1.6 Communicate meeting arrangements if more than one auditor attending. It is also important that all auditors attending are aware of their role at the audit.

2. Travelling

- 2.1 In every case the most cost effective and time efficient route should be chosen to travel to an outlet.
- 2.2 Pool cars should be utilised whenever possible.
- 2.3 Avoid meeting other auditors directly outside an office as this could compromise the surprise element of a visit.

3. Admittance

- 3.1 For audits commencing after 08.00 - Auditors are issued with an identity card which should be validated by the auditee who should contact the Network Business Support Centre.

For audits commencing prior to 08.00 - The auditee should be presented with a letter, on headed note paper, which contains the following

information :-
 Office name
 Agent/BM name
 FAD code
 Attending auditors names
 Attending auditors pass card numbers

An instruction to inspect all pass cards
 The Operations Manager's phone number
 Name of the Network Audit and Inspection Manager

If the auditee is confident that the letter provides sufficient evidence of the auditors' authenticity and when all pass cards have been thoroughly inspected, the auditors should be admitted.

If the auditee requires further verification the Operations Manager should be contacted

3.2 Communicate the audit process and introduce attending auditors to the auditee. It is important the auditee is aware of our purpose for visiting i.e. to perform an asset verification and compliance audit - but they should not be told specifically why they have been selected for audit.

3.3 Introduce all auditors attending

3.4 Outline what assistance is required i.e. cash accounts, supporting documents etc.

Audit attendance at an office can be quite disruptive for the auditee and so every effort should be made to minimise interruptions to the normal routine.

4. Asset Verification

The objective of an asset verification is to determine the value of cash, stock and vouchers on hand.

It is a mandatory requirement for agents to complete and sign the **final** cash account at close of business on Wednesday unless alternative arrangements have been made in advance.

If the audit takes place on a Thursday and the previous night's balance has not been fully completed, the audit should be based on the trial balance figure ensuring cash and stock have been declared. The final cash account must then be completed and signed and the office rolled over into the next cash account period.

Checks of cash, stock and vouchers on hand must be undertaken in the presence of the stock holder. The importance of the stock holder witnessing the asset verification must be stressed to the auditee. Both auditor and stock holder should acknowledge the accuracy of the figures following the check.

5. Asset verification process

5.1 Establish where Post Office cash and stock is held. Ascertain if the office operates shared or individual stock units.

5.2 Obtain the previous week's final cash account. The figures should not be altered by the auditor in any way or made illegible as these may need to be produced at a later date, possibly as evidence in a court of law.

5.3 Obtain an ONCH printout for the night prior to the audit, the current weeks daily printouts and all vouchers on hand. Obtain and record cheques and

vouchers on hand. Access to all cash, stock, vouchers and cash accounts should be restricted until they are checked.

5.4 Obtain the following printouts from the Horizon system:

- a) office snapshot, if shared stock unit is in operation
- b) stock unit snapshot for each stock if individual stock balancing is in operation
- c) a suspense account summary

5.5 Count and record all the cash on hand (including Lottery takings) and verify/compare cash figure to that declared. Count cash and stock in ATMs, SVMs, CTDs etc.

5.6 Count, record and reconcile the stock on hand to the snapshot printout (standard network audit cash and stock input forms must be used).

5.7 Reconcile all items despatched since the last declared cash account and all vouchers on hand to the snapshot printout. List vouchers on hand (standard network audit voucher sheet must be used).

5.8 Obtain Lottery figures and reconcile unopened scratchcards.

5.9 Count and record foreign currency holdings (if on demand Bureau get command 3 print).

5.10 Verify figures in tables 2/2a/3 (Unclaimed Payments/Authorised cash shortages/ Uncharged Receipts).

5.11 Construct a P32 (see below)

5.12 Achieve balance figure and inform agent of the result.

5.13 Request agent adjusts discrepancy or seek proposals for recovery

6. Special Notes for Open Plan or Combination Store Formats:

6.1 Open plan offices are those without a physical screen barrier between the customer and the person serving. "Combination Store" is the title given to retail outlets which combine other retail business with Post Office transactions using the same point of sale. The same person will deal with private and Post Office transactions, but funds and accounts will be separated.

The asset verification process above applies to open plan and combination offices, but special care must be taken because of the different security arrangements.

Various types of safe will be found in operation, each with the purpose of protecting bulk cash from counter snatches. Safes will therefore dispense small sums or the exact amount required for the transaction.

To minimise security risk to staff and funds, the following principle applies:

“Under no circumstances should bulk cash be counted in positions which are exposed to the public”.

6.2 Consideration should be given to starting the audit while the shop/office is closed to avoid the problem.

6.3 Many of these sophisticated safes are fitted with “fast access” devices to allow for rapid replenishment. This facility **MUST NOT BE USED** if the public are in the shop or office. It may be that cash counting will require considerably more time and consideration will have to be given at the planning stage to the staff resources required.

7. Constructing the P32

Documents/reports:-

7.1 **The planning sheet** should be completed prior to the audit. See example below. There are notes in bold and italics and arrows to guide on completion.

NETWORK AUDIT PLANNING SHEET

OFFICE DATE OF AUDIT

FAD CODE

TYPE OF AUDIT Drop down menu Drop down menu 2 ← *an audit type to be selected*

AUDIT LEADER

AUDITORS

➤ *All from fields to be input to*

INSERT X IF PLANNING ACTIVITIES COULD NOT BE COMPLETED AND
DETAIL THE REASON BELOW.

<u>PLANNING ACTIVITY</u>	<u>COMMENTS</u>	<u>DATE</u>
1. Previous audit papers/report examined and High Risk control gaps noted	Noted on next pages	<i>Date Sheet completed to be input</i>
2. Permanent Audit File (PAF) examined and information relevant to audit noted	Access time	
3. Audit Preparation file examined (Lotus Notes) Information from STAM Information from Lotus notes database <i>Wk number of date authorised</i>	Number of error notices issued Number of QPA errors Number of balance discrepancies Value of balance discrepancies Value of authorised amount NBSC call ref. No Week number	
4. Compliance tests determined	Selection of tests planned	
5. Planning cascaded to other auditors attending.	Cash and stock task allocated <u>Travel arrangements agreed</u> Meeting time Meeting place	

CAT SELECTION

Below are abbreviations to be used to detail **reasons for examining or not examining** each Compliance Test

- NPG - No previous control gaps (High/Medium)
 - PNT - Product not transacted
 - NC - First audit of outlet since new CAT introduced
 - PF - Preparation File (Lotus Notes)
 - CORE - Core test
 - AT - Audit Type
 - COM - CAT of the month
 - PCG - Previous control gaps
- these abbreviations must be input here**

Compliance Tests (CATs)	Summary of High Risk Control gaps at last full audit	X	Reasons for examining or not examining	Test performed on audit by
Procedural Security	<i>If there were no high risk control gaps at last audit or this is the first audit - leave this column blank</i>		<i>Every row in this column should contain an abbreviation - whether to state why a test is to be completed or to state why not.</i>	
Horizon System Controls				
Cash Account				
Stock Management				
Cash Management				
Royal Mail				
Franking Machines				
SVM				
A&L Girobank				
Personal Banking				
National Savings				

Nat. Lottery On Line				
Nat. Lottery Instants				
Littlewoods S/C's				
Bureau De Change				
Foreign Exchange				
Moneygram				
Travel Insurance				
Benefits Agency				
Motor Vehicle Licences				
Rod Fishing Licences				
UK Passport Agency				
Utility Schemes				
Local Transport Scheme				

PREPARED BY

REVIEWED BY

7.2 **The serial number sheet** is used to record serial numbers of Environmental Agency Rod Fishing Licences and Lottery cheques. Once these have been entered the numbers can be verified post audit by the PA support in the process section, Chesterfield.

POST AUDIT VERIFICATION (LBU)

OFFICE CODE DATE

	DATE RECEIVED	ROD LICENCES FROM	RECEIVED TO
COARSE			
SALMON			

	DATE RECEIVED	LOTTERY CHEQUES ON HAND
LIVE		
BULK		

Recorded by _____ Checked at LBU

7.3 **The Audit Report** must be completed following an audit where compliance tests were completed. See notes in bold and italics below.

Once an audit has been completed it is necessary to write a clear, concise and balanced report of the findings.

The template within the P32 lists all the possible control gaps that could be identified for each compliance test. When completing the report all irrelevant control gaps should be deleted. It is important not to add any gaps that are not listed as these are agreed with the Internal Account managers and should not be altered. If a control gap, not listed is discovered it should be noted in the comments section.

The comments section should be used to explain any control gaps that require action by the auditee. This section should also be used to balance the report and ensure good working practices are documented.

It is imperative that the report reflects the points discussed at the closing meeting.

IN CONFIDENCE

To: _____ copy: _____

From: Network Audit & Inspection Team Date: 03 January 2024

These details are automatically linked from the account sheet in the P32

Audit of Office code

An audit of the above office was undertaken on by . This audit is a review of the product/process controls in place at the outlet and not a comment on the performance of individuals.

The following page contains a brief summary of the areas that could be routinely tested at audit and the tests carried out are selected on a basis of risk assessment from outlet performance data. The products/processes with a cross indicate items that have been tested by the auditors on this occasion and the findings revealed at audit.

Appendix A contains a more comprehensive report detailing our findings and recommendations for your information and attention. Any control gaps in bold were noted on a previous audit and had not been actioned at the time of our most recent visit.

At the audit, you were given a questionnaire to provide feedback on the audit process. If there is anything else you wish to bring to our attention please feel free to write your comments on the reverse of this report or contact , Operations Manager on telephone number

Ensure correct details are selected from drop down menu

Please retain one of these reports for your information and return the other one, signing it to confirm that you understand all the points made.

← Insert a personalised 'thank you' message here

Network Auditor signature Date
.....

Subpostmaster/ Outlet Manager signature Date

AUDIT OF

Insert an X into one of these
for areas tested

Products/Processes	Controls in Place	Control Gap Low Risk	Control Gap High Risk
Procedural Security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Horizon System Controls	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash Account	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stock Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Royal Mail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Franking Machines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Vending Machines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alliance & Leicester Girobank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal Banking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Savings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Lottery On Line	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Lottery Instants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Littlewoods Scratchcards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bureau De Change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign Exchange Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Moneygram	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Travel Insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Benefits Agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Motor Vehicle Licences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rod Fishing Licences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UK Passport Agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Utility Schemes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local Transport Scheme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Network auditors can only comment on the areas examined during their visit. It should not be assumed that untested processes have satisfactory controls in place.

Audit of

Asset Verification

Amount automatically transfers from account sheet

A full check of cash, stock and vouchers revealed a surplus/shortage of £ which is broken down as follows:

Net surplus declared week no.

Net shortage declared week no.

Rem surplus/shortage

Difference at audit

Delete any headings that do not apply and Input amounts to relevant lines

Audit Surplus/Shortage **← This amount automatically transfers from account sheet**

An authorised/unauthorised amount of £ has been held in the Suspense Account between weeks () and ().

← Where brackets appear, insert details and then delete brackets

An authorised/unauthorised amount of £ has been held as a refer to drawer cheque in the Suspense Account between weeks () and ().

The shortage was made good at the time of the audit.

← Delete text that doesn't apply

You have proposed to () in order to make good the shortage.

As you are unable to make good the shortage it is recommended that the RNM/AM contacts you as soon as possible to agree a course of action.

The details of this report have been given to your RNM/AM who will contact you about arrangements to make good the shortage.

Comments: **← Use the comments section to further explain the above or to detail other asset verification findings**

Security Procedures

Your security procedures were examined in line with the Counter Attack Reference Manual and our findings were as follows:-/all controls were found to be in place.

← one of these statements must be deleted

Delete all irrelevant control gaps. Do not add any gaps to this section, any additional gaps identified must be noted in the comments section below. These control gaps must not be added to under any circumstances.

Control Gaps - High Risk

- incorrect admittance procedures for visitors
- outlet opening procedures and/or external check of premises was unsatisfactory
- the fitted time lock is not used

- the safe keys were left in the safe
- there was excess working cash held on counter

- security equipment was not in working order or it's use understood
- the safe door was left open
- cash and stock was not adequately safeguarded
- the counter access door was left open and/or the keys were left in the counter access door
- the parcel hatch was left open when not in use
- remittances were incorrectly accepted or stored
- keys were not separated
- the door and or safe keys were incorrectly secured
- the incorrect closing procedures were followed at lunch or evening time
- Lottery monies were not adequately transferred from the retail side
- Lottery monies were not adequately secured outside of post office business hours
- the alarms are not operational or adequately tested
- a copy of the 'Counter Attack' book was not on hand
- the agent and/or staff were unaware of the hostage policy
- the lottery cash and cheques were not adequately secured
- procedures and security at open plan offices is inadequate

Control Gaps - Low Risk

- the safe keys are not rotated at six monthly intervals
- there was no documentation of alarm tests
- there was no anti-intruder alarm installed
- the hostage reporting procedure not known by the office staff
- there was no money laundering pack available and/or staff were unaware of the regulations or helpline details
- auditee was unaware of correct procedure for reporting alarm faults

Comments: ← **Use this section to balance the report and expand on the control gaps identified if further explanation is required.**

Once completed two copies of the report should be completed, one to be sent to the Retail Line and one to the auditee for signature and comments. The auditee will return the copy and if required, comments should be actioned and the report then filed with the audit papers within the PAF.

For Multiple and Franchise outlets a copy of the report should also be sent to the relevant company representative, detailed on the Lotus Notes Information File.

To: PA Support

From:

Date: 03 January 2024

7.4 Error Notice Information

Auditors should access STAM (System Transaction Accuracy Measure) at the planning stage of the audit. Instructions to access STAM are held by the planning section.

The form below should be completed if there are outstanding error notices on hand that are brought to account during the audit.

ERROR NOTICES - OFFICE
FAD CODE -

The audit at the above office revealed the following information on error notices

Reference	Error Type	Amount	Date Issued	BTA Date

Additional Information:

7.5 Additional report template

This is an additional template or use when information, not detailed in the report, is required by or useful to the Security & Investigations Team or the Retail Line. The report should be detached, saved on the C drive and then emailed to the recipient. This should not be sent to the auditee.

To: copy:

From:
Network Audit & Inspections Team

Date: 03 January 2024

AUDIT OF

P32 Account sheets

Within the P32 there are several account sheets that require completion. Many of the sheets contain links to other sheets. The detailed completion of the P32 will be covered as part of the induction process for all new auditors. In brief, the information to be input on the sheets are as follows:

Account - weekly receipts, payments, cash and stock on hand (there is also a column for previous weeks stock as this allows for anomalies to be identified more easily).

Suspense - amounts in the unclaimed payments and uncharged receipts tables from the cash account.

Daily - daily receipts and payments.

Rems - amounts of cash and stock sent out and received.

Cash/Cheques - cash on hand at the audit and declared cash on hand by auditee. Details of cheques on hand should also be input.

Postage, other stock & philatelic - amounts from the stock input sheets.

Reconciliation - environmental agency fishing licence serial numbers and traveller cheques received/returned etc.

MVL reconciliation - details of MVL's on hand, received and returned at offices transacting MVL's. Once figures are input this will automatically show whether the outlet had balanced.

Equipment - all equipment used by the auditors to complete the audit.

SMCAT - this should only be completed if the stock management CAT is being carried out

R&B - documents to be completed at Robbery and Burglary audits

Measures - This sheet should be completed after every audit and the latest guidelines should be followed

Database - this sheet should not be input to. All the information transfers from other sheets

Once the P32 is completed and saved it should be emailed to the planning section at the earliest opportunity.

8. Irregularities and Discrepancies

All outlets should make good losses and withdraw surpluses as they arise. These discrepancies should not be carried forward to future accounts unless the reason for the discrepancy is known and a full explanation can be provided.

NBSC authorise all losses. The authorisation will be supported by a call reference number.

The planning section receive a weekly report of authorisations and these are posted onto the lotus notes information file on a sheet called Authorised losses. This should be checked at the preparation stage of the audit and any current authorised amounts noted.

If on site amounts claimed are unauthorised auditors will need to ring NBSC from the office to confirm authorisation. Amounts not authorised by NBSC should be treated as unauthorised losses and advised to the Retail Line at the time of the audit

Auditors should be aware of any nominee Multiple and Franchise outlets which have been granted special dispensation to make good losses or withdraw surpluses over a period of time and should follow the agreed practice. Details of these outlets are on the Lotus Notes Information File.

While it is not the primary function of an auditor to detect fraud, it is not uncommon for auditors to find evidence that leads to suspicions of fraud, or for an auditee to make an admission of fraud to the auditor. In these circumstances there is a standard process to follow shown at Appendix A.

9. Closing Meeting

Once the asset verification and compliance tests have been complete, the audit findings will need to be discussed with the auditee.

The following guidelines should be followed:

- 9.1 The meeting should be conducted in private whenever possible as some of the points for discussion may be sensitive
- 9.2 The audit leader should be familiar with all the findings of each test carried out.
- 9.3 When talking through the findings it is important to discuss them in a balanced way and be able to qualify exactly what is meant. The reason for any actions should be clear. The consequences of not complying should be communicated; however "because it is in the rules" is not an acceptable explanation. It is useful to point out where the correct procedure is documented and the importance of adherence to it.
- 9.4 All the auditees' comments or requests should be documented
- 9.5 Allow the auditee time for questions
- 9.6 Following the closing meeting a customer satisfaction feedback form should be left with the auditee at the outlet. This will then be returned and the results collated.

10. Post Audit Activity

10.1 Following the audit, each network auditor should carry out the following activities:

- Ensure all embedded documents in the P32 are completed
- Fully complete the report and print out a copy to send to the auditee. The report should be despatched within 10 days of the audit.
- Fully complete the measures sheet
- Email P32 to the relevant support duty in Chesterfield
- Save a copy of the report as a separate word document, password protect it and Email it to the RNM/RLM/AM

10.2 There are two post audit activity duties in Chesterfield. They carry out the following activities:

- Lottery checks - using the embedded document in the P32
- Serial number checks - using the embedded document in the P32
- Error notice reports to the relevant team
- DVLA information checks
- SAPADS checks of remittances
- BT figures checked against mainframe
- Enigma figures checked against mainframe
- Stock remittance figures are emailed from each audit to the relevant team for verification

11. What if

The following is a guide on how to deal with different situations that may occur during audit. If you are suspicious of anything you find on audit you should contact the Operations Manager.

WHAT IF.....

1. *the auditee presents some cash after the start of the audit?*

The auditor should always confirm with the subpostmaster that all cash and stock has been produced at the outset of the audit. If cash is presented after this, it must be excluded from the audit figure (an audit reflects a verification of assets on hand at the time of the audit commencing.) If the circumstances are suspicious, e.g. audit shortage = cash presented, keep a written record of all discussions and the precise words of the admission and ask the subpostmaster to sign this record. (If refused, endorse the statement "refused to sign".) Contact the Operations Manager.

2. *a personal cheque is on hand?*

Contact the Operations Manager immediately. Keep a written record of all discussions and the precise words of the admission. Ask the auditee to sign this record (If refused, endorse the statement "refused to sign"). **Unless the cheque relates to a legitimate transaction and there is evidence of the transaction, the subpostmaster is likely to be suspended. The cheque should be impounded without prejudice & excluded from the audit figures.**

3. *the cash account for last week has not been completed?*

The office should be kept closed until the subpostmaster completes the account. The auditor should verify all figures of the account.

4. *the cash account for last week was inaccurate?*

The inaccuracy should be pointed out to the subpostmaster. Amounts > £20 should be held in U/P or U/R as "awaiting error notice" unless it is a Table 5 error (this will then adjust the previously declared shortage or surplus). If < £20, hold in U/P or U/R for the P32 for audit purposes only and detail error in audit report.
DO NOT CHANGE THE BALANCE B/F.

5. *the subpostmaster disputes outstanding error notices?*

Seek reasons from the auditee and, if still disputed, complete proforma to the error notice duty.

6. *authorised amounts are held in U/P or U/R?*

Include amounts that have an NBSC reference number in the audit U/P or U/R but record this in the audit report e.g. "There was an surplus revealed at audit of £ 12.75. This excluded a loss of £ 525.98 being held in the account with correct authority until week ending xx/xx/xx."

7. *unauthorised amounts are held in U/R or U/P?*

Exclude amounts from the audit figures. Advise the Operations Manager. The report should indicate that the amount had been held in the account without the necessary authority.

8. *the audit balance is an unexpected large sum short?*

An explanation should be sought from the subpostmaster. If no explanation is available, any amount in excess of £500 should be discussed with the Operations Manager. Before contacting the Operations Manager, look at the level of declared losses in the cash account. Depending on a number of factors such as the day of the week, the amount of loss compared to the size of office and accounting record as well as any other concerns, the Operations Manager may consider a second audit and/or contact the Retail Line.

9. *the subpostmaster admits a fraudulent activity?*

The subpostmaster should be immediately advised that, in view of the admission, the office will be kept closed until the RNM/RLM/Area Manager makes a decision on action to be taken. Keep a written record of all discussions and the precise words of the admission and ask the auditee to sign this record (If refused, endorse the statement refused to sign"). Contact the Operations Manager.

DO NOT ENTER INTO A DEBATE WITH THE SUBPOSTMASTER ABOUT WHAT WAS WRONG WITH THE ACTIVITY. IT IS NOT OUR POSITION TO MAKE A JUDGEMENT, ONLY TO REPORT ON THE FACTS.

10. *suspicious are aroused while checking redeemed stamps, vouchers or undercopies*

Continue the audit as normal. Contact the Operations Manager who will advise how to proceed.

IN THE MEANTIME, DO NOT ALERT SUBPOSTMASTER OF ANY SUSPICIONS

11. *I am asked to suspend the auditee?*

Tell the subpostmaster that "The RNM/RLM /Area Manager has decided that he/she will be temporarily suspended while further investigations take place. The RNM RLM / Area Manager will contact them in due course and until then, the office will remain closed (unless an interim is found)". DO NOT APOLOGISE NOR ENTER INTO DISCUSSION AS TO WHY A SUSPENSION HAS BEEN AFFECTED - REFER THEM TO THE RNM RLM / Area Manager.

12. *The Lottery takings are not transferred over to the Post Office side but are banked in a personal account?*

Contact the Operations Manager who will then contact the Retail Line. Explain to the auditee that this is not an acceptable procedure.

APPENDIX A - DEALING WITH DISCREPANCIES REVEALED AT AUDIT

