

AUDIT PROCESS MANUAL**3. TRANSFERS****INDEX**

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AUDIT PROCESS MANUAL

3. TRANSFERS

This chapter outlines individual roles and responsibilities of members of the Network Audit & Inspections Team, Agency Recruitment Team and the Human Resources Centre, to ensure office transfers and closures are scheduled and adequately resourced.

1. Agency Recruitment Responsibilities

- 1.1 Contact the Network Audit & Inspections Process Support via e mail, at the stage that the successful applicant has been notified to Agency Recruitment and the training form is being sent (approximately 4 weeks prior to the transfer date).
- 1.2 Provide all relevant details of the transfer request as per the attached request for network auditors to attend a transfer/ closure of a Post Office form. (Appendix A)
- 1.3 Liaise with trainers, subpostmasters, retail network managers, Network Audit & Inspections etc. in the event of the proposed date of transfer not being available, to agree alternative dates.
- 1.4 Issue packs containing all relevant transfer papers to the outlet, ready for completion by the network auditor. This includes the relevant letters to the incoming and outgoing agents detailing the processes to be followed.
- 1.5 Issue Network Audit & Inspections team with spare transfer packs to facilitate transfers and unplanned closures.
- 1.6 Inform the process support of any change to transfer/ closure dates within 24 hours of cancellation or change.

2. Network Audit & Inspections Process Support responsibilities

- 2.1 Enter the completed audit transfer request form detail from agency recruitment into the transfer database. This database will contain detail of :
 - Office name and FAD code
 - Postcode of office
 - T or C for Transfer or Closure
 - Name of incoming and outgoing agents
 - Retail Line concerned and contact number
 - Date and time of proposed transfer/ closure
 - Date request made by Agency Recruitment
 - Transfer/ Closure date agreed ? - New date suggested
 - Date of confirmation from Network Audit and Inspections

- Date confirmation passed to Agency Recruitment.
- Date details passed onto the relevant Network Auditor Manager & cc'd to the Operations Manager.

- 2.2 Check resource using annual leave spreadsheet and allocate if resource available, advise Network Auditor Manager of commitment
- 2.3 If urgent request or not enough resource available, contact the relevant Network Auditor Manager via email or telephone depending on the urgency of the request, to confirm the availability of auditors.
- 2.4 Should no resource be available contact HR immediately and agree a course of action with them
- 2.5 Act as a liaison point between Agency Recruitment and the relevant Network Auditor Manager should Network Audit & Inspections be unable to meet the requested date.
- 2.6 Email Agency Recruitment to confirm that the request has been included in the audit plan.
- 2.7 Email Agency Recruitment with details of any accepted requests from Network Transformation, the multiple / franchise teams and any emergency requests from the retail line.
- 2.8 Update the transfer database and HR request sheet.
- 2.9 Interrogate the data held in the transfer database to ensure that there are no outstanding actions required that would effect timescales.
- 2.10 Immediately update the relevant Network Auditor Manager & Operations Managers via email, or telephone if there are any changes to agreed plans.
- 2.11 Update transfer database daily on the Lotus database

3. Network Auditor Manager responsibilities

Upon receipt of a confirmed transfer/closure request from the Process Support duty:

- 3.1 Diarise the transfer request and refer to previous audit findings to assess resource required
- 3.2 Inform the Process Support of any agreed annual leave, flexi leave or any other pre-arranged absence.
- 3.3 Contact Retail Line Manager or Area Manager to determine lottery closing time for resourcing purposes.

The Network Auditor Manager will also direct any requests from the retail line for audit attendance at closures or transfers to HR (with the exception of urgent requests, detailed later) and any requests from Network Transformation or the multiple/franchise teams for audit attendance at closures, reallocations or transfers to the Network Audit & Inspections Process Support.

4. Operations Manager responsibilities

To inform the Process Support :

- 4.1 The confirmed dates of any Distribution Centre audits and the amount of resource needed.

The Operations Manager will also direct requests from the retail line for audit attendance at closures or transfers to HR (with the exception of urgent requests detailed in section 5) and any requests from Network Transformation or the multiples/ franchise teams for audit attendance at closures, reallocations or transfers to the Network Audit & Inspections Process Support.

5. Retail Line Manager/Area Manager Responsibilities

- 5.1 Contact Agency Recruitment to arrange all transfers and closures with the only exception being emergencies no sooner than the week of request week or the following week.
- 5.2 Inform Agency Recruitment of cancellations within 24 hours.
- 5.3 Contact the Network Audit & Inspections Process Support direct with any requests for attendance at transfer/closure for the current or following week.

NB

If confirmation of a transfer/closure has not been sent to Agency Recruitment from the Process Support duty, Network Audit resource will not have been allocated to attend the transfer / closure.

6. Auditor Responsibilities

Planning process for transfers:

- 6.1 Contact incoming subpostmaster by telephone to explain the format of the transfer
- 6.2 Contact the outgoing subpostmaster on the week of the transfer by telephone to inform him which auditor(s) will attend.
- 6.3 Contact Transaction Processing to confirm existence of any outstanding errors

Request duplicates and, where possible, bring to account on transfer. Initial contact with Transaction Processing to be 10 days prior to transfer date on telephone number 01246542242.

- 6.4 Obtain a One Shot Password (auditor level E)

7. At the transfer

- 7.1 Ensure the cash account has been completed in full by the outgoing agent.
- 7.2 Independently check the cash, stock and value items.
- 7.3 Check all daily undercopies and vouchers on hand agree to the relevant daily tables and ensure that they have been correctly transferred to the weekly cash account printout
- 7.4 Agree all weekly vouchers with cash account line entries. (Lotteries offices obtain financial reports to confirm sales, activation's, cancellations and prizes)
- 7.5 Bring to account any outstanding error notices to hand or duplicates received from TP, Chesterfield .
- 7.6 Carry forward the actual balance being transferred to the new account and enter onto the incoming Subpostmaster balance. This ensures that the balance carried forward is correct.
- 7.7 Check completed office reconciliation's: MVL, Milk tokens, meals on wheels vouchers, Play Centre Tickets, gas/Electricity Tokens, Rod Licences and Local transport Schemes. Record serial numbers on a P242 final account.
- 7.8 Lottery offices -obtain from the lottery terminal pack status report for each game and check inactivated packs.
- 7.9 Ensure any resulting shortage in the final account is made good.
- 7.10 Ensure surpluses over £100 are declared in their entirety in the final cash account and the amount transferred to the late account (every effort should be made to ensure the final account is balanced with NIL discrepancies to avoid unnecessary work by the Former Subpostmaster Accounts team. If a discrepancy is not resolved, the amount should be declared as surplus/deficit to the agent on the P242, lines 40 and 86).
- 7.11 Ensure all transactions carried out after the cut off on the day of the transfer are accounted for in unclaimed payments or uncharged receipts as appropriate.
- 7.12 Ensure the new agent checks the cash, stock and value items (auditors should witness the transfer and if necessary guide the incoming subpostmaster).
- 7.13 Complete reconciliation of non value items (MVLs, Milk Tokens, Rod Licences, non activated Lottery Instants, Lottery cheques, Local schemes, Gas/ Electric tokens etc.).
- 7.14 Fully complete the P242, final account and obtain the transfer declaration signatures of the incoming and outgoing agents. Once completed this should be sent to the Document Preparation Team, Future walk, Chesterfield as soon as possible and a photocopy of it retained with audit papers. If access

to a photocopier is not available a reprint of the Horizon copy of the account should be obtained and the following details noted: Shortage/Surplus, serial numbers and a list of keys transferred. The Horizon print can then act as the audit copy and the original pink P242 can be sent off without delay.

- 7.15 Create a new user at manager access level for the incoming agents, and ensure that the outgoing agent has been deleted as a user.
- 7.16 Inform outgoing agent that he is still liable for any errors which have not yet come to light during his term of appointment.
- 7.17 Despatch all weekly pouches/envelopes as soon as operationally possible (preferably at the nearest branch office).

8. Midweek Transfers

- 8.1 Ensure that the outgoing subpostmaster utilises the balancing period (BP1) and then rolls into the next balance period (BP2). The outgoing subpostmaster should balance all stocks and then produce an "office snapshot" for the auditors to balance the cash, stock and vouchers to.
- 8.2 Ensure that the office snapshot agrees with the manual pink final cash account P242. The manual pink final cash account must be completed, it is not sufficient to staple the office snapshot to the P242.
- 8.3 Ensure that both the outgoing and incoming subpostmasters sign the P242, as well as the lead auditor
- 8.4 Check all vouchers on hand, P&A docketts etc. and confirm the totals to the weekly reports from the counter printer, and transfer them to the incoming agent for inclusion in the full week's despatch.
- 8.5 Within 7 days of the transfer inform the Process Support duty, either by email or by telephone of the following details :-
 - name and code of the office.
 - week number in which the transfer took place.
 - reason for the transfer, either scheduled or unscheduled/suspension.

9. Post transfer activity

- 9.1 File and retain all transfers papers, a photocopy or written copy of the P242 Final Account, Lottery printouts, where appropriate to support the P242 and pro-forma detailing non value items.
- 9.2 Return all relevant paperwork to Agency Recruitment and the Former Subpostmaster Accounts Team as per transfer pack instructions.
- 9.3 Update permanent audit file with new agent/outlet details.

