

Filed on behalf of the: Claimant
Witness: Helen Rose
Statement: 1
Exhibits: "HR2"
Date made: 04/10/06

IN THE HIGH COURT OF JUSTICE
QUEENS BENCH DIVISION

Claim No. HQ05X02706

BETWEEN:

POST OFFICE LIMITED

Claimant/Part 20
Defendant

- and -

LEE CASTLETON

Defendant/Part
20 Claimant

SECOND WITNESS STATEMENT OF HELEN ROSE

I, HELEN ROSE (nee Hollingworth) of Investigation Suite, First Post House, Brightside Lane, Sheffield, S9 2XX WILL SAY AS FOLLOWS:

1. I am currently a Security Analyst for the Post Office Limited (the Post Office) and have been a Security Analyst since 25 September 2006. Prior to being a Security Analyst, I was an Investigations Manager from September 2004 to 24 September 2006. Prior to that, I was an auditor at the Post Office for 5 years since August 1999. I have worked for the Post Office for over 9 years since approximately February 1997.
2. I make this Witness Statement from facts within my own knowledge unless otherwise stated. I have had the benefit of reading through the audit papers. References to page numbers in this Witness Statement are to page numbers of Exhibit HR2 to this Witness Statement.
3. As an Auditor, I was responsible for auditing Post Office branches. I usually carried out at least 1 audit every day, although sometimes it could be closer to 2 or 3 audits and on 1 occasion I remember that I did 4 audits. I would therefore conservatively estimate that over the 5 years whilst I was an auditor, I carried out well over 1,400 audits.

4. On 23 March 2004, I attended the branch of the Post Office at GRO GRO (the Marine Drive branch), together with my colleague Chris Taylor. We arrived at approximately 8.00 a.m. I had not had any previous involvement with the Marine Drive branch.
5. The process of carrying out the audit involves physically counting the cash and stock at the Marine Drive branch, checking the paperwork such as Giro deposits and withdrawal receipts, Pensions and Allowances Reports and where appropriate, declared cash receipts.
6. Mr Castleton explained that he had been having problems balancing the books and that those problems had started in the cash account week ending 43 (21 January, 2004) with a shortfall of £4,230.97. Mr Castleton was adamant that the misbalances were due to a computer problem and that no members of his staff could be committing theft. In my considerable experience as an auditor, I have never personally come across any computer problem generating cash shortfalls and Mr Castleton's explanation sounded completely implausible to me.
7. The handwritten notes of the audit are at pages 1 to 47 and a typed copy of the audit is at pages 48 to 64. A copy of the conclusion of my report is at page 65. In short, having performed a full audit of the cash and stock, I found that at 23 March 2004 the branch was short of £25,758.75 cash. This was a result of unauthorised losses that had accumulated in the cash account of which a portion had been transferred to the suspense account for many weeks leading up to the audit. (For clarification I should confirm that the report is erroneously dated 25 rather than 23 March 2004. I believe that the audit took place on 23 March 2004 and that this is a typographical error. The report also lists weeks 48 to 43 and their figures twice and this is also simply a typographical error).
8. As part of a normal audit, we have to complete a procedural security inspection. This was initiated by my colleague Chris Taylor. When a postmaster is suspended then any remaining compliance tests are not completed, because of the large number of compliance tests (including security compliance) that have to be completed for each audit. Accordingly, although the procedural security inspection was started as a matter of routine, I do not recall it being completed because Mr Castleton was suspended prior to its completion and it then became irrelevant.
9. A typed copy of the control gaps that were identified after the security inspection was initiated is at page 63. The inspection revealed that the safe was left open, the safe keys were left in the safe door and it was not secured, that cash and stock were not secured during lunchtime if the Sub-Postmaster was not on the premises,

that Travellers Cheques were not kept in the safe and Foreign Currency was not held securely, that standard procedures for adjusting losses and gains were not adhered to (because losses were unauthorised) and personal cheques on hand had been incorrectly treated. However, I should add that I believe the reason Mr Castleton was subsequently suspended was because the Marine Drive branch was short of a significant amount of cash, rather than because of the control gaps that the security inspection identified.

10. I do remember that Mr Castleton left the branch at lunchtime and returned in the afternoon smelling strongly of alcohol.

11. I did not remove any documents from the Marine Drive branch during the audit. If there were any documents that are required, I always ask the Sub-Postmaster to print off his spare copy. I understand that one of the live issues in this case is whether any balance snapshots were removed. A balance snapshot is a report that contains what the computer records is the total cash in stock figure and all transactions, sales, stock and method of payments at a branch. Every time a transaction takes place the snapshot would alter because it looks at the previous weeks' declared cash in stock and adjusts items as they are sold, so if someone forgets to enter an item that a customer has purchased, then the balance snapshot figures will be inaccurate. It is only a balancing aid for postmasters and not classed as an accounting document. On arriving at a branch, an auditor might ask the postmaster to print out a balance snapshot, sometimes 2, (1 for file without any marks on and a working copy for ticking off things, when checked). There would be no reason or benefit to even look at previous balance snapshots. I certainly do not recall removing any daily balance snapshots and for the reason I have explained, they would not have been particularly useful to me.

12. I was not involved with the case any further after completing the audit.

I believe that the facts stated in this witness statement are true.

Signed **GRO**

HELEN ROSE

Date 9 Oct 06

Filed on behalf of the: Claimant
Witness: Helen Ros
Statement:
Exhibits: "HR2
Date made: 04/10/01

Claim No. HQ05X02706

IN THE HIGH COURT OF JUSTICE
QUEENS BENCH DIVISION

BETWEEN:

POST OFFICE LIMITED

Claimant/Part 20
Defendant

- and -

LEE CASTLETON

Defendant/Part 20
Claimant

SECOND WITNESS STATEMENT OF
HELEN ROSE

BOND PEARCE LLP

GRO

GRO

Ref: SJD3.348035.134

Solicitors for the Claimant/Part 20
Defendant

Filed on behalf of the:	Claimant
Witness:	H Rose
Statement:	1
Exhibits:	"HR2"
Date made:	04/10/06

IN THE HIGH COURT OF JUSTICE
QUEENS BENCH DIVISION

Claim No. HQ05X02706

BETWEEN:

POST OFFICE LIMITED

Claimant

- and -

LEE CASTLETON

Defendant

EXHIBIT "HR2"

This is the Exhibit marked "HR2" referred to in the Second Witness Statement of Helen
Rose dated 9th October 2006.

STOCK ON HAND

Branch: Norine Drive Code: 213377 Date: 23/03/04

DESCRIPTION	No.	No.	No.	TOTAL	DESCRIPTION	No.	No.	No.	TOTAL
00. 1605 100 2nd Class	159	400		306	Swiftpack ROW (C4)				
00. 1605 165 2nd Class	285	160		238	Swiftpack Euro (C4)				
1p	66				Swiftpack W/W (C5)				
2p	200				Swiftpack W/W (DL)				
4p	111				Swiftair (Sml)				
5p	117	200			Swiftair (Med)				
8p	227				Swiftair (Lge)				
10p					Swiftair (Europe)				
20p					Swiftair (Worldwide)				
33p					International Reply Coupons	7			
34p	122				Airpack - Euro (obsolete)				
1 + 6p Euro	107	50		164	Airpack - W/W (obsolete)				
41p					Airpack ROW (C3)				
1 + 6 42p	44	25		76	Airpack Euro (C3)				
1 + 6 47p	179	50		229	Airpack ROW (C4)				
50p	84				Airpack Euro (C4)				
1 + 6 68p	146	50		203	1st Class self adhesive (200)				
£1.00	131				2nd Class self adhesive (200)				
£1.50	69				1st Class self adhesive (100)	17			
£2	32				2nd Class self adhesive (100)	11			
£3	51								
£5	21								
19p					Stamp Vending £1.00p				
27p					Books Vending £2.00p				
37p					Self adhesive 6 x 2nd				
Christmas Stamps 53p					6 x 1st				
Christmas Stamps £1.12					Stamp 12 x 2nd	22			
Miscellaneous postage					books 12 x 1st				
Aerogrammes (Singles)	8				4 x Europe rate up to 40g				
Aero Discount Packs					4 x Rest of World rate up to 40g				
Pict Aerogramme Packs					6 X Euro (25)	25	13		
Xmas Air Letters					6 x 42p(25)				
Pict Air Letters (Singles)					6 x 68p(25)				
Air Cards - Singles x £1.04					Stamp 2nd x 10				
Air Cards singles x £1.35					Books 1st x 10				
Air Cards - Packs					Other 2nd x 4				
Special delivery Small	3				1st x 4				
Special delivery Large	5				4 x Euro (25)				
Special Delivery X Large					Greetings books				
Special Delivery 9:00am					Christmas Books 24 x 2nd				
Int Sign Euro					Christmas Books 12 x 1st				
Int Sign World					4 x 40p				
Air Sure Pack £6.99					4 x 65p				
Swift Air Pack £5.50					Miscellaneous stamp books				

DESCRIPTION	No.	No.	No.	TOTAL	DESCRIPTION	No.	No.	No.	TOTAL
Game Licences Red					Postal Orders 50p	16			
Green					E1	22			
Blue					E2	3			
Occasional					E3	7			
Dealer					E4	10			
Keeper					E5	3			
Philatelic FDC's	62				E6	5			
Items PCF's	39				E7	10			
243	1				E8	1			
2.95	2	2+2	2+6	14	E9	2			
1.42	14				E10	8			
2.30	7				E15	6			
190 Miscellaneous	44	1			E20				
Discount 10 x 1st (50)					Coronation Postal Orders				
Stamp 10 x 2nd (50)					Commemorative Coins				
Books 4 x 1st (50)					Vehicle Licence Stamps	12	30		
4 x 2nd (50)					TV Licence Stamps	92			
4 x Euro (25)					Water Authority Stamps				
4 x 40p (25)					British Gas Stamps £5				
4 x 65p (25)					SEE Electricity stamps				
Self Adhesive 6 x 1st					Southern Electric S.S. £5				
Self Adhesive 6 x 2nd					Horweb Electricity S.S.				
Self Adhesive 12 x 1st					Swalec Electricity S.S.				
Self Adhesive 12 x 2nd					Jobox ringtone vouchers				
4 x Europe rate up to 40g					Littlewoods Scratchcards	19			
4 x Rest of World rate up to 40g					T-Mobile Pre-pay £20				
6 X Euro (25)					T-Mobile Pre-pay £10				
6 x 42p					Vodafone pay as you talk £5				
6 x 68p					Vodafone pay as you talk £10				
Christmas 24 x 2nd					Vodafone pay as you talk £15				
Christmas 12 x 1st					Vodafone pay as you talk £25				
misc. discount stamp books					Virgin Pre Pay £10				
Home					Virgin Pre Pay £20				
Help					£5 PO Phonocard				
Stamps					£10 PO Phonocard	9			
					£20 PO Phonocard	8			
					£10 Int. PO Phonocard	20			
					O2 Pre Pay £10				
					O2 Pre Pay £20				
ON HAND AT COUNTER					BT Global £10				
Gas Tokens					BT Global £20				
Vehicle Licences					National Lottery Instant £1				
Milk Tokens	64				National Lottery Instant £2				
Electricity Tokens £1					National Lottery Instant £3				
Electricity Tokens £5	150	33			National Lottery Instant £5				
Electricity Tokens £10									
Electricity Tokens £15									

I, HELEN WILLIAMS, certify that the stock on hand at audit was counted by myself and was accurately recorded on this form for the
 audit leader to input to the computer. Certified By: GRO
 Stock V21 - 6 Oct 03 P32 (V26)

Marine Drive
15:25:56 23/03/2004

FAD 2133377

Page 1
CAP 52

Suspense Account - Office Copy

WARNING - Check the C/Fwd column for negative values. If present refer to the
Horizon User Guide for instructions on how to proceed

SU	Date	Product	Volume	Value	B/Fwd	C/Fwd
RD Cheques A						
TOTAL			0	0.00	0.00	0.00
RD Cheques B						
TOTAL			0	0.00	0.00	0.00
RD Cheques C						
TOTAL			0	0.00	0.00	0.00
Vouchers						
TOTAL			0	0.00	0.00	0.00
Shortages in Rems etc						
TOTAL			0	0.00	0.00	0.00
Burglary etc losses						
TOTAL			0	0.00	0.00	0.00
POL Cheques						
TOTAL			1	0.00	0.00	0.00
Migration UP						
TOTAL			0	0.00	0.00	0.00
Cash Shortages A						
AA 23/03/04 Loss A redeemed			1	11,752.78-		
TOTAL			1	11,752.78-	11,752.78	0.00
Cash Shortages B						
TOTAL			0	0.00	0.00	0.00
Cash Shortages C						
TOTAL			0	0.00	0.00	0.00
Cash Shortages D						
TOTAL			0	0.00	0.00	0.00
Prepurchases						
TOTAL			0	0.00	0.00	0.00
Cash Surpluses not yet adjusted A						
TOTAL			0	0.00	0.00	0.00
Cash Surpluses not yet adjusted B						

Marine Drive
15:25:56 23/03/2004

FAD 2133377

Page 2
CAP 55

Suspense Account - Office Copy

WARNING - Check the C/Fwd column for negative values. If present refer to the
Horizon User Guide for instructions on how to proceed

SU	Date	Product	Volume	Value	B/Fwd	C/Fwd
TOTAL			0	0.00	0.00	0.00
Surpluses in Rems etc						
TOTAL			0	0.00	0.00	0.00
Migration UR						
TOTAL			0	0.00	0.00	0.00

*** END OF REPORT ***

SECURITY & AUDIT CASH SUMMARY

BRANCH NAME marine Drive CODE 21377 DATE 23.03.04

£100	£50	£20	£10	£5	£1 note	£2 coin	£1 coin
	200	28000	15000	3000		128-	75
		1780	1040	370		400-	260-
						500.	1500-
							800-
							20
	200	29780	16040	3370		968	2355

50p		20p		10p		5p		2p		1p		Unusable	Lottery	Euro
32		7	20		80		80	1	20		50	20	195	
250	-	80	-	6	60	3	10	18	-	1	30	120	330	
30		250	-	30	-	100	-			18	-	200	380	
				100	-	100	-			20	-	200	50	
						5				20	-	5		
312		337	20	137	40	208	90	19	20	59	80	345	955	

£	£	P
£ 100		
£ 50		
£ 20		
£ 10		
£ 5		
£1 note		
£2 coin		
£1 coin		
50p		
20p		
10p		
5p		
2p		
1p		
scots/muts		
Lottery		
Euro		
	54132	50

[illegible]

I hereby certify that I have counted the cash detailed above and can state that these figures are correct :-

Signed **Date**

5

SUMMARY OF VOUCHERS ON HAND - NOT DESPATCHED

RECEIPTS	PAYMENTS
Giro Deposits	Other Giro Outpayments
Giro Other	NS & I Withdrawals
Giro Fees	Family Tax Credit
NS & I Deposits	P&A Bulk
BT Receipts	P&A Loose
Quantum	T.V. Fees Refunded
Rod Licences	Postal Orders Paid
Temp First Licences	Travel Insurance Refunds
Electricity Recharge	Instants Deactivated
MVL Renewals	National Lottery Prizes
DVLA Premium Service	Littlewoods Prizes
Travel Insurance	MOD Payments
Local Schemes	Chèques to PC
Automated Products	Automated Products
Personal Banking	I M O Paid
Cheque Lottery Prizes	COBC
National Lottery Sales	Debit Cards
Instant Activations	Benefit Encashments
Moneygram Send	Moneygram Receive
Bureau - Commission	Bureau - Revalue
Bureau - Revaluation	BDC - T Chqs to First Rate
Bureau - Travellers' Chqs	P.O.F.E.S Change
Pre Order Foreign Exchange	Co-op Cheques Encashed
Redirections - Business	MVLSS Redeemed
- Social	TVLSS Redeemed
T.V. Licence Fees	WASS Redeemed
CARRS Parcels	GAS Redeemed
UKPS Fees	Electricity SS Redeemed
UKPS Charges	UKPS Fee Refund
Sunrise Franking Machine	UKPS Charge Refund
Sunrise Other	I R C Redeemed
Loan To PO	Promotional Vouchers
Postage Labels	ATM Withdrawal
	Green Giros

P&A	Green Giros	Miscellaneous	Rems In	Rems Out

42 50 MARINE DRIVE X - 16.4.04
NO PREVIOUS AUDIT

213337	MARINE DRIVE SPSC	48	55723.67
213337	MARINE DRIVE SPSC	46	40961.99
213337	MARINE DRIVE SPSC	45	66096.17
213337	MARINE DRIVE	44	62200.63
213337	MARINE DRIVE SPSC	43	67432.05
213337	MARINE DRIVE SPSC	48	55723.67
213337	MARINE DRIVE SPSC	46	40961.99
213337	MARINE DRIVE SPSC	45	66096.17
213337	MARINE DRIVE	44	62200.63
213337	MARINE DRIVE SPSC	43	67432.05

59232.85	-3509.18
49205.09	-8243.10
72826.18	-6730.01
68954.72	-6754.09
71663.02	-4230.97
59232.85	-3509.18
49205.09	-8243.10
72826.18	-6730.01
68954.72	-6754.09
71663.02	-4230.97

Suspense
wk 47 8243.10
wk 48 8243.10
wk 49 11752.78
wk 50 11752.78
wk 51 11752.78

213337		2503	17/09/2003
7	213337	MARINE DRIVE	2503 17/09/2003
	213337	MARINE DRIVE	2503 17/09/2003
	213337	MARINE DRIVE	2503 17/09/2003
	213337	MARINE DRIVE	3403 19/11/2003

1042	862.32	0.00 CHQ TO	12/02/2004
		PROCESSI	
		NG CTR	
1049	0.00	65.00 PRIZE	16/01/2004
		PAYMENT	
		S	
0030	534.00	0.00 LOTTERY	16/01/2004
		GAME	
0081	360.00	0.00 INSTANT	16/01/2004
		WIN	
		ACTIVATE	

WK 48
WK 43
WK 43
WK 43

213337	Marine Drive	46	H13041710 WEEK 46 £8243.10 LOSS UNAUTHORISED ACCUMULATED LOSS OVER LAST 4 WEEKS. HARDSHIP APPLIED FOR
213337	Marine Drive	44	H13005643 WK44 £6754.09 LOSS UNAUTHORISED UNIDENTIFIED

417

43 4230.97

213337	MARINE DRIVE	NRACR	05	75
213337	MARINE DRIVE	NRAS	05	5
213337	MARINE DRIVE	NRACR	04	25
213337	MARINE DRIVE	NRACR		75
213337	MARINE DRIVE	NRAS		5

717151	717225	23/02/2004
5029926	5029930	23/02/2004
7788701	7788725	22/08/2003
6114201	6114275	17/02/2003
4030536	4030540	17/02/2003

12-2



Security Feedback Form A – Version 6

To help us improve the way we audit branches, it would be appreciated if you could spare the time to complete this questionnaire. Completed questionnaires are not seen by inspectors and individual responses are treated confidentially.

It would help us in our improvements if you signed this sheet and included your branch FAD code, but if you prefer not to, please send it back anonymously.

Consider the statements below and:

- Place an X in the box against the statement that best describes your views.
- Where an unsatisfactory mark has been given, please comment on the issue in the box provided.

1. The purpose of the visit and the approach to be used were clearly communicated to me at the start of the audit.

Very satisfied	☐	Comments
Quite satisfied	☐	
Neither satisfied nor dissatisfied	☐	
Dissatisfied	☐	
Not at all satisfied	☐	

2. I was kept sufficiently informed of progress during the course of the audit.

Very satisfied	☐	Comments
Quite satisfied	☐	
Neither satisfied nor dissatisfied	☐	
Dissatisfied	☐	
Not at all satisfied	☐	

3. The office was not closed longer than necessary for the inspectors to count cash and essential stock items.

Very satisfied	☐	Comments
Quite satisfied	☐	
Neither satisfied nor dissatisfied	☐	
Dissatisfied	☐	
Not at all satisfied	☐	

4. I was approached for information in a manner, which minimised inconvenience to me and my customers.

Very satisfied	☐	Comments
Quite satisfied	☐	
Neither satisfied nor dissatisfied	☐	
Dissatisfied	☐	
Not at all satisfied	☐	

5. The approach taken by the inspectors was courteous, constructive and positive.

Very satisfied	☐	Comments
Quite satisfied	☐	
Neither satisfied nor dissatisfied	☐	
Dissatisfied	☐	
Not at all satisfied	☐	

6. All stock and records were returned to me in a neat and tidy manner.

7. The inspectors showed adequate knowledge and understanding of the areas audited.

8. The audit findings were clearly communicated and I was given the opportunity to discuss the audit findings at the close of the audit meeting.

9. Overall how satisfied are you with the Audit & Inspections Team?

We would appreciate you making any additional or general comments in this box

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COMPLIANCE AUDIT TESTS

INDEX

Number	Test
1	Horizon System Controls
2	Cash Account
3	Stock Management
4	Cash Management (flexible planning branches)
4a	Cash Management (non flexible planning branches)
5	Royal Mail
6	Franking Machines
7	Stamp Vending Machines
8	Alliance & Leicester Commercial Banking
9	National Savings
10	National Lottery
11	Money Laundering
12	Littlewoods Scratchcards
13	Bureau De Change
14	Foreign Exchange Service
15	Moneygram
16	Travel Insurance - On Demand
17	Department of Work & Pensions
18	Motor Vehicle Licences
19	Environmental Agency Rod Fishing Licences
20	UK Passport Agency
21	Utility Schemes
22	Local Transport Schemes
23	Card Account
24	On Line Banking
25	Debit Card
26	Self - Fill ATMs

COMPLIANCE AUDIT TESTS - ALL BRANCHES.

Location: Marne DrivePrepared by (print): C TaylorPrepared by (signature): [Signature]Date: 23-3-04

GRO

Recommendations

Noted On Report

Date:

Lead Inspector

Signature:

Test Number, version & name: C Horizon V28Control objective : 1Population Size: 3 Sample Size: 1 % Weeks: 1 To: 1

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO Pmmc + Pn to be held Separately

Recommendations for CO Pn to be held Separately from Pmmc

Control objective : 2Population Size: 1 Sample Size: 1 % Weeks: 1 To: 1

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO users to be disabled when on leave

Recommendations for CO Disable users

Control objective : 3

Population Size 2 Sample Size 2 % Weeks To

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO Controls in place

commendations for CO None

Control objective :

Population Size Sample Size % Weeks To

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

POST OFFICE LIMITED
SUB OFFICE - PROCEDURAL SECURITY INSPECTIONBRANCH NAME MARINA DRIVE
SUBPOSTMASTERS NAME LEE CASTLETON
RESIDENTIAL (YES/NO) NO
DATE OF INSPECTION 23-3-04FAD CODE 213337
RLM/AM CATH OGELSBY
RISK SCORE 1
INSPECTED BY C. TAYLOR

1. OPENING /CLOSING, INCLUDING LUNCHTIME (Pages 7-9 Counter Attack)

1.1 Opening/Initial Entry Procedures

How does the subpostmaster get to the premises?

	Yes	No	ACTION POINTS
Varied Route	☐	☐	
Parking Pattern	☐	☐	
Check for strangers/observers	☐	☐	
Check for signs of forced entry	☒	☐	
Check alarm box for tampering	☒	☐	
Is entry off a well lit thoroughfare at the front of the branch?	☐	☐	

How does the subpostmaster enter the premises? (Pages 8/9 Counter Attack).

	Yes	No	ACTION POINTS
Two Person Entry	☐	☒	
Meet at predetermined point away from the branch	☐	☐	
One searches, one as lookout	☐	☐	
Return to entry door and exit to give the all clear	☐	☐	
Non return procedure	☐	☐	

	Yes	No	ACTION POINTS
Single person entry	☐	☒	
Pre arranged telephone call with password	☐	☐	
Co-operation with another trader/friend	☐	☐	

	Yes	No	ACTION POINTS
Residential	☒	☐	
Check telephone before entry	☒	☐	
Lights on before entry	☒	☐	

How is initial entry gained?

Through rear door

1.2 Opening for Business (Page 11 Counter Attack)

What are the preparations for opening?

Correct use of Safe Time Overlock	Yes	☒	No	☐
Counter Cash and Stock (60 - 90 minutes supply)	Yes	☒	No	☐
Secure safe prior to opening	Yes	☒	No	☐
Are procedures for the security of staff prior to opening adequate?	Yes	☒	No	☐
Use of electric door bolt	Yes	☐	No	☐

ACTION POINTS

NIA

1.3 Closing Procedures, Lunch and Evening (Pages 21-23 Counter Attack)**What does the subpostmaster do when the branch is closed?**

Secure Cash, Stock and Date Stamp in safe.	Yes	☒	No	☐
Set Alarms/Time Overlock, etc.	Yes	☒	No	☐
Is supplementary equipment used	Yes	☒	No	☐
(Time Delay/ Time Delay Compartment / Time Overlock?		☐		☐
Is the ETOL set button pressed?		☐		☐
Check private business/customer area clear	Yes	☐	No	☐
Confirm entire premises clear before exiting	Yes	☒	No	☐
Check shop door/windows/skylights shut and locked	Yes	☒	No	☐
Set private alarm where available	Yes	☒	No	☐
Confirm access is clear	Yes	☒	No	☐
Is cash and stock checked and secured first on balancing day?	Yes	☒	No	☐

ACTION POINTS

NIA
Shop open after PO

2. CASH AND STOCK (Pages 13-14 Counter Attack)

Is ONCH in excess of target/requirements/safe limit?	Yes	☒	No	☐
Is the safe kept locked when not in use with the key removed?	Yes	☒	No	☐
Is bulk cash and stock secured out of sight during business hours?	Yes	☒	No	☐
Are parcel hatch and counter access door secured at all times?	Yes	☒	No	☐

ACTION POINTS

3. REMITTANCE ACCEPTANCE & COLLECTION, GIRO BUSINESS DEPOSIT ACCEPTANCE (Page 17 Counter Attack)**How does the subpostmaster receive remittances and Giro Business Deposits?****Accepted/transferred via:**

Cash Transfer Unit	☐	Parcel Hatch	☐	Parcel Transfer Unit	☐
Parcel Siphon	☐	2 Door Siphon	☐	Counter Access Door	☒

		Door		ACTION POINTS
Given priority treatment	Yes ☒	No ☐		
Is secure area accessed by depositors?	Yes ☐	No ☒	*	NO but counter access door open to Cashco
Are deposits secured in the safe as soon as practicable?	Yes ☒	No ☐		
Are outward "Cash & Stock" remittances kept in the safe until arrival of collection officer?	Yes ☐	No ☒	*	outward rem's are kept out
Is the identity of Cash in Transit Collection Officer established before handing over a remittance?	Yes ☒	No ☐		
Are deposits received outside business hours (including lunch time closure)?	Yes ☐	No ☒		

4. MAIL DELIVERY AND ACCEPTANCE (Page 18 Counter Attack)

How does the subpostmaster receive mail?

				ACTION POINTS
Do Royal Mail/Carriers have access to secure area?	Yes ☐	No ☒	*	Royal mail do not have access but counter
Is identity of personnel checked/verified?	Yes ☒	No ☐		access door open rather than mail transferred
Is mail delivered outside business hours (including lunch time closure)?	Yes ☐	No ☒		through Parcel hatch

5. PARCEL/PACKET ACCEPTANCE (Page 13 Counter Attack)

How does the subpostmaster accept Parcels/Packets?

				ACTION POINTS
Is parcel hatch open only when and as far as necessary?	Yes ☒	No ☐		
Is parcel hatch closed immediately after use?	Yes ☒	No ☐		
Is parcel hatch used as a general purpose serving position	Yes ☐	No ☒		
Are parcels/packets accepted via counter access door	Yes ☐	No ☒		

6. ADMITTANCE OF VISITORS (Page 19 Counter Attack)

How does the subpostmaster deal with visitors?

				ACTION POINTS
Are all visits pre-arranged (including ROMECE engineers, Safe Company staff)?	Yes ☒	No ☐		
Is evidence of identity sought and verified?	Yes ☒	No ☐		
Is a written record of visitors maintained?	Yes ☐	No ☒	*	Visitor book to be maintained

Are visitors left unattended in the secure area?
Is the subpostmaster aware of the procedures for admittance of auditors?

Yes ☐ No ☒
Yes ☒ No ☐

7. KEY MANAGEMENT (Pages 29-31 Counter Attack)

Where does the subpostmaster keep keys during business hours?

CUSTODY OF KEYS	Numbers of keys (or N/A)	Holder of working set	Holder of reserve set	Notes
1. Safe(s)	2	1	1	On its own concealed in secure area. Spare at home (As per Counter Attack).
2. PO alarm "C"				In possession or kept in lockable drawer during day. Keep spare in the safe.
3. PO alarm "B"				Keep both in the safe. (If time overlock fitted, one in safe, other kept secured).
4. Counter access door	3	2	1	In possession or kept in lockable drawer during day.
5. Interface				Keep both in the safe. (If time overlock fitted, one in safe, other kept secured).

ACTION POINTS

Have the keys been separated as per standard PO instructions?

Yes ☐ No ☒

Are the operational/reserve keys rotated six monthly?

Yes ☐ No ☒

Are all official keys removed from the premises when unoccupied?

Yes ☒ No ☐

Are keys kept under secure conditions at place of residence?

Yes ☒ No ☐

* keys separated at time of audit
* Rotate safe keys
Subpostmaster Start
17-7-03

8. USE OF POL ALARMS (Page 33 Counter Attack)

ACTION POINTS

Are all alarms tested on a weekly basis and written test record maintained?

Yes ☐ No ☒

Is the subpostmaster aware of the fault reporting procedure?

Yes ☒ No ☐

Are Europlex PIN numbers changed periodically and after Romec engineer attendance (frequency of changes noted)?

Yes ☐ No ☒

Are local police advised of changes of key holder?

Yes ☐ No ☒

Are all staff aware of POL guidelines on use of alarms?

Yes ☐ No ☒

* No record maintained
* Pin number to be changed periodically
* Subpostmaster has not been away but was manager of change key holder

Subpostmaster unaware of use of alarms

9. STAFFING

ACTION POINTS

Is the branch staffed by dedicated staff?

Yes ☒ No ☐

Do staff remain within the secure area

Yes ☒ No ☐

at all times?
If 'NO' is security compromised?
Is secure area always staffed?

Yes ☐ No ☐
Yes ☐ No ☐

10. CCTV CAMERAS

Is camera signage exhibited in a prominent position at entrance?
Are CCTV tapes, numbered, kept in secure cabinet, used in correct order?
Is Camera Surveillance booklet held, and been read by all staff?
Are daily checks made at the start of each day?
Is a log book maintained, with daily record and incidents recorded?

Yes ☐ No ☐
Yes ☐ No ☐
Yes ☐ No ☐
Yes ☐ No ☐
Yes ☐ No ☐

ACTION POINTS

11. 35 MM CAMERAS

Is camera signage exhibited in a prominent position at entrance?
Are Camera Surveillance booklet and Operating Instructions held, and been read by all staff?
Is a log book maintained, with daily tests and incidents recorded?
Are daily checks made at the start of each day?
Is a replacement film held?

Yes ☐ No ☐
Yes ☐ No ☐
Yes ☐ No ☐
Yes ☐ No ☐
Yes ☐ No ☐

ACTION POINTS

12. SMOKE & DYE PACKS

Are packs kept with working cash and secured in safe overnight?
If NO is there a specific written agreement on site.
Are packs checked for ticking and is the start transmitter at exit showing a green light at the start of each day?
It is confirmed that packs are NOT taken outside of secure area.

Yes ☐ No ☐
Yes ☐ No ☐
Yes ☐ No ☐

ACTION POINTS

13. LOTTERY (Page 49 Counter Attack)

Is cash in private till limited to £250?
Is cash transferred to safe at end of day?
Is the display of activated Lottery Instants kept to a minimum?

Yes ☒ No ☐
Yes ☐ No ☒
Yes ☒ No ☐

ACTION POINTS

It has been up until the last week

14. COUNTER ATTACK BOOKLET ✓ ~~Security~~ Security counts on Site

Can a copy be produced?

Yes

☒

No

☒

ACTION POINTS

No Security counts

Have the contents been read and understood by the subpostmaster and staff? *from attack*

Yes

☒

No

☐

15. HOSTAGE POLICY (Page 46-47 Counter Attack)

ACTION POINTS

Are the subpostmaster and staff aware of the POL Hostage Policy?

Yes

☐

No

☒

NOT aware of Hostage Policy

Do they understand that the Freephone telephone number must only be used for the purpose it is intended?

Yes

☐

No

☐

Is the key fob, with Freephone number, attached to the premises or safe keys?

Yes

☐

No

☐

Are Freephone number labels stuck to telephones at residence and in the office?

Yes

☐

No

☒

Labels to be stuck at home and in office

16. MONEY LAUNDERING

ACTION POINTS

Is there is a money laundering pack available?

Yes

☐

No

☒

No money laundering pack

Are the subpostmaster and staff aware of the regulations and the money laundering Helpline telephone number?

Yes

☒

No

☐

17. CRIME STOPPERS

ACTION POINTS

Is the Crime Stoppers poster displayed?

Yes

☒

No

☐

18. REPORTING OF INCIDENTS (Pages 41-44 Counter Attack)

ACTION POINTS

Are the subpostmaster and staff aware that all incidents, including fraud, failed attempts and vandalism should be reported?

Yes

☒

No

☐

Are they aware that any media enquiries must be referred to the public relations team via the Helpline?

Yes

☒

No

☐

19. PERSONAL SECURITY AT HOME (Pages 25-27 Counter Attack)

ACTION POINTS

Are staff aware of current POL guidelines on safeguarding themselves out of business hours and at home?

Yes

☒

No

☐

Yes

☒ No

Yes

☐ No

Yes

☒ No

Yes

☐ No

Subpostmaster would
attend come down

On his own
Police would not be
requested to attend

ACTION POINTS

Yes

No

Yes

No

Any security weaknesses not covered in the previous sections/ continuation.

OPEN PLAN OFFICES

Yes

No

ACTION POINTS

Is other cash kept in the Teller Cash Dispenser (TCD) and/or the isolation unit?	Yes		No		
Do transfers of TCD cassettes and storage bins and/or isolation units take place under secure conditions outside opening hours?	Yes		No		
Are TCD cassettes and storage bins and/or isolation unit keys, including time delay keys, held in the secure area at all times?	Yes		No		
Are PIN codes confidential to each user?	Yes		No		
Is the time delay lock fitted to the TCD set during business hours?	Yes		No		
Is the pedestal unit transferred to the secure area when not in use?	Yes		No		
Is all cash, stock and motor vehicle licenses kept in a locked drawer until required and secured in the safe(s) overnight?	Yes		No		
Are stamp portfolios and date stamps held on retaining chains and transferred to the secure area when not in use?	Yes		No		
Are parcels and packets kept in locked accommodation?	Yes		No		

COMPLIANCE AUDIT TESTS - ALL BRANCHES

Location: Marine DrivePrepared by (print): HOLLANDPrepared by (signature): GRODate: 23-3-04Recommendations
Noted On Report

Date:

Lead Inspector

Signature:

Test Number, version & name: AML V28Control objective : 1Population Size 2 Sample Size 50% Weeks 1 To 52

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

MLRO not know

Recommendations for CO

Marlo PerryControl objective : 2Population Size 2 Sample Size 50% Weeks 1 To 52

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

CIP

Recommendations for CO

None

Control objective : 3

Population Size 2 Sample Size 100% Weeks To S2

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	X/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO No P4690 on hand

Recommendations for CO Order P4690

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

Recommendations for CO

Control objective :

25

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

COMPLIANCE AUDIT TESTS - ALL BRANCHES

Location: Marine DrivePrepared by (print): C TaylorPrepared by (signature): GRODate: 23.3.04

Recommendations

Noted On Report

Date:

Lead Inspector

Signature:

Test Number, version & name: Debit Cards 25 v28Control objective : 1

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO Revised controls in placeRecommendations for CO NoneControl objective : 2

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments none on handConclusion to CO Controls in placeRecommendations for CO None

Control objective : 3

Population Size.....0..... Sample Size.....100.....% Weeks.....To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO none on hand

commendations for CO aware of procedures

Control objective :

Population Size..... Sample Size.....% Weeks.....To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

COMPLIANCE AUDIT TESTS - ALL BRANCHES

Location: Marine Drive

Prepared by (print): C TAYLOR

Prepared by (signature): GRO

Date: 23-3-04

Recommendations

Noted On Report

Date:

Lead Inspector

Signature:

Test Number, version & name: On line banking 24 v28

Control objective : 1

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments None on hand

Aware of procedures

Conclusion to CO P1091 + P4677 on site

Recommendations for CO P6217 Customer incident + description forms
not on site

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

commendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

-1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments-

Conclusion to CO

Recommendations for CO

35

COMPLIANCE AUDIT TESTS - ALL BRANCHES

• Location: Marine Drive

Prepared by (print) : H. A. N. I. J. S. W.

Prepared by (signature) **GRO**
Date: 23/12/2014

Date: 23/3/04.

Signature: _____

Test Number, version & name: E.TOP UP . V28 27

Control objective : |

Control objective : 1

Population Size..... Sample Size..... 100% Weeks: S1 To S2

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	
Conclusion to CO																	
Recommendations for CO																	
Control objectives																	

Control objective : 2

Population Size..... Sample Size..... 100% Weeks... 51 To 52

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	
Conclusion to CO																	
Recommendations for CO																	

Control objective : 3

Population Size.....2..... Sample Size.....100% Weeks..... To 52

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO	all

Recommendations for CO	None

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO	

Recommendations for CO	

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

Recommendations for CO

COMPLIANCE AUDIT TESTS - ALL BRANCHES

Location: Marine Drive

Prepared by (print): ALLEN HOLLAND

Prepared by (signature)

Date: 23.3.04.

GRO

Recommendations
Noted On Report

Date:

Lead Inspector

Signature:

Test Number, version & name: CASH ACCOUNT. V28 02

Control objective : 1

Population Size.....8..... Sample Size.....100.....% Weeks.....44 To 51.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	X/N	Y/N	X/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	
									NA	NA							

Conclusion to CO - WK 51 not signed or DIS

- problems in the office since WK 43
not adjusting losses

Recommendations for CO

- losses + gain to be adjusted weekly
- CIA to be signed + DS on completion

Control objective : 2

Population Size.....5..... Sample Size.....100.....% Weeks.....47 To 51.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	X/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO amount in suspense account authorised from
horizon but Rm aware.Recommendations for CO Ensure only amounts authorised are
held in suspense

Control objective : 3

Population Size.....10..... Sample Size.....100% Weeks.....50.....To.....51.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO	CIP

Recommendations for CO	NONE

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO	

Recommendations for CO	

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective:-

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

Recommendations for CO

COMPLIANCE AUDIT TESTS - ALL BRANCHES

Location: MAINE DRIVEPrepared by (print): CTAROL

Prepared by (signature):

Date: 23-3-04**GRO**

Recommendations

Noted On Report

Date:

Lead Inspector

Signature:

Test Number, version & name: Card Account at P.O 23 V28Control objective : 1Population Size.....0..... Sample Size.....100% Weeks.....To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	
Conclusion to CO <u>Controls in place</u>																	
Recommendations for CO <u>None</u>																	

Control objective :

Population Size.....8..... Sample Size.....0.....% Weeks.....To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments <u>None on hand</u>																	
Conclusion to CO <u>Controls in place</u>																	
Recommendations for CO <u>None</u>																	

Control objective : 3

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments None on hand aware of procedure																	

Conclusion to CO

Controls in place

Recommendations for CO

None

Control objective : 4

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments																	

Conclusion to CO

Controls in place

Recommendations for CO

None

Control objective :

5
Population Size.....0..... Sample Size.....% Weeks 48 To 52..

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments none on hand																	

Conclusion to CO

Recommendations for CO

Control objective : 6

Population Size.....0..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N
Comments none on hand																	

Inclusion to CO Subpostmaster aware of procedures

Recommendations for CO Controls in place

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

Control objective :

Population Size..... Sample Size.....% Weeks..... To.....

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N

Comments

Conclusion to CO

Recommendations for CO

POST-AUDIT ACTIVITY

<i>For completion by the Lead Inspector</i>	Date	Initial	Remarks
Closing meeting performed	23.03.04	HH	
P&A books returned		HH	NA
Any additional report sent - via email	25.03.04	HH	
Serial numbers verified on site		HH	NA
Rems checked on site via Post Audit Activity		HH	NA
Cheques to processing centre verified on site		HH	NA
Travellers Cheques serial numbers verified on site		HH	NA
MVL serial numbers verified on site		HH	NA
Cash Usage sheet completed	23.03.04	HH	
Unused documents deleted	23.03.04	HH	r&b
Summary form completed	23.03.04	HH	
File e-mailed to P32 File	25.03.04	HH	
Audit papers filed	25.03.04	HH	

<i>For completion by Typist</i>	Date	Initial	Remarks
Report despatched to auditee			

<i>For completion by Post Audit Support</i>	Date	Initial	Remarks
Rems checked (SAPADS)			
Verify cheques to processing centre to Mainframe	13-Apr-04	dh	
Serial numbers checked			
DVLA sheet sent (if complete)	n/a		
Stock rem's checked			
Error notice report checked	n/a		

	Yes	No
Travellers Cheque serial numbers checked on site	☐	☐
MVLs checked on site	☐	☐

Rem pouch numbers

<i>For completion by Planning team</i>	Date	Initial	Remarks
PAF discrepancy follow up activity completed			

Roms

BRANCH	Marine Drive	CODE	213337
PREPARED BY	Helen Holmgren		

CASH REMITTANCES		CASH REMITTANCES	
INWARD		OUTWARD	
THU	30240.00	THU	
FRI		FRI	
SAT		SAT	
MON		MON	
TUE		TUE	
WED		WED	
Cheque figure		Cheque figure	
Foreign currency		Foreign currency	
TOTAL	30240.00	TOTAL	

STOCK REMITTANCES RECEIVED	Subsequent to & up to audit	STOCK REMITTANCES RETURNED	Subsequent to & up to audit	Pouch numbers of any roms prepared for despatch prior to audit.	
Game Licences		Game Licences			
Philatelic Roms		Philatelic Roms			
1st Class stamps		1st Class stamps			
2nd Class stamps		2nd Class stamps			
Postage - Other	368.00	Postage - Other			
Books - Vending		Books - Vending			
Books - Other		Books - Other			
1st Class self adhesive		1st Class self adhesive			
2nd Class self adhesive		2nd Class self adhesive			
Discount Waste Stamps		Discount Waste Stamps			
BT phone cards		BT phone cards			
30		30			
50		50			
100		100			
Home Help/Care Stamps		Home Help/Care Stamps			
Postal Orders - Face Value		Postal Orders - Face Value			
PO Fees		PO Fees			
Band 1		Band 1			
Band 2		Band 2			
Band 3		Band 3			
Band 4		Band 4			
Band 5		Band 5			
Band 6		Band 6			
London Boroughs Schemes		London Boroughs Schemes			
Commemorative Coins		Commemorative Coins			
Vehicle Licence Stamps		Vehicle Licence Stamps			
TV Licence Stamps		TV Licence Stamps			
Water Authority stamps		Water Authority stamps			
British Gas Stamps		British Gas Stamps			
SEE Board Electricity Stamps		SEE Board Electricity Stamps			
Nonweb Electricity Stamps		Nonweb Electricity Stamps			
Swalec Electricity Stamps		Swalec Electricity Stamps			
Jobox ringtone vouchers		Jobox ringtone vouchers			
Smart Card £20		Smart Card £20			
Littlewoods Lotto		Littlewoods Lotto			
Orange £10		Orange £10			
Orange £15		Orange £15			
MTV TOGO £4.99		MTV TOGO £4.99			
MTV TOGO £9.99		MTV TOGO £9.99			
T-Mobile "UP2U" £20		T-Mobile "UP2U" £20			
T-Mobile "UP2U" £10		T-Mobile "UP2U" £10			
Vodafone Prepay £10		Vodafone Prepay £10			
Vodafone Prepay £15		Vodafone Prepay £15			
Vodafone Prepay £25		Vodafone Prepay £25			
Virgin Pro Pay £5		Virgin Pro Pay £5			
Virgin Pro Pay £10		Virgin Pro Pay £10			
Virgin Pro Pay £20		Virgin Pro Pay £20			
£5 PO Phonocard		£5 PO Phonocard			
£10 PO Phonocard		£10 PO Phonocard			
£20 PO Phonocard		£20 PO Phonocard			
£10 Int. PO Phonocard		£10 Int. PO Phonocard			
O2 Prepay £10		O2 Prepay £10			
O2 Prepay £20		O2 Prepay £20			
BT Global £10		BT Global £10			
BT Global £20		BT Global £20			
Moneygram Phonocards £2		Moneygram Phonocards £2			
National Lottery Instant		National Lottery Instant			
TOTAL	368.00	TOTAL			

Daily

BRANCH CODE 213337 PREPARED BY Helen Hollingsworth		Despatched		On Hand			
RECEIPTS		PAYMENTS		Despatched		On Hand	
GROBANK DEPOSITS		GROBANK WITHDRAWALS					
THURS		THURS					
FRI		FRI					
SAT		SAT					
MON		MON					
TUES	32061.84	TUES			494.87		
WED		WED					
GROBANK FEES		INLAND REVENUE				1024.15	
THURS		NS & I WDLS					
FRI		THURS					
SAT		FRI					
MON		SAT					
TUES	14.50	MON			1249.18		
WED		TUES					
CARRS - PARCELS		PENSION & ALLOWANCES					
THURS		THURS					
FRI		FRI					
SAT		SAT					
MON		MON					
TUES		TUES					
WED	1729.33	WED					34405.27
VEHICLE LICENCE RENEWALS		POSTAL ORDERS PAID				13.49	
THURS		VEHICLE STAMPS REDEEMED					
FRI		TVLS STAMPS REDEEMED					
SAT		WASS STAMPS REDEEMED					
MON		TELEPHONE STAMPS REDEEMED					
TUES		SEE ELECTRIC REDEEMED					
WED		SMALL ELECTRIC REDEEMED					
UKPS FEES		PREScription REFUNDS					
THURS		MONETARY RECEIPTS					
FRI		AR National Lottery Prizes					
SAT		THURS					
MON		FRI					
TUES		SAT					
WED		MON					
UKPS CHARGES		LITTLEWOODS PRIZES				5772.80	
BUSINESS - Redirections		GREEN VIOLET CROCHETQUES					
SOCIAL - Redirections		THURS					
National Lottery ONLINE SALES		FRI					
THURS		SAT					
FRI		MON					
SAT		TUES					
SUN		WED					
MON		Bureau De Change - Remittances				1.81	
TUES	1727.50	B.D.C. - Trav. cheques to First Rate					
WED		PERSONAL BANKING CHEQUE ENCASHMENT					
INSTANT ACTIVATIONS		THURS					
THURS		FRI					
FRI		SAT					
SAT		MON					
SUN		TUES					
MON		WED					
TUES		Bureau De Change - Remittances				1.81	
WED		B.D.C. - Trav. cheques to First Rate					
MONEYGRAM - SEND		PERSONAL BANKING CHEQUE ENCASHMENT					
THURS		THURS					
FRI		FRI					
SAT		SAT					
MON		MON					
TUES		TUES					
WED		WED					
TV LICENCE FEES		INB CASH WITHDRAWALS WITH PPI					
THURS		THURS					
FRI		FRI					
SAT		SAT					
MON		MON					
TUES		TUES					
WED		WED					
TRAVEL INSURANCE		DEBIT CARDS				19.07	
SUNRISE - FRANKING MACHINE		TV REFUNDS					
SUNRISE - OTHER		TRAVEL INSURANCE REFUNDS					
ROAD LICENCE FEES		MOP PAYMENTS					
THURS		CHEQUES TO PROCESSING CENTRE					
FRI		THURS					
SAT		FRI					
MON		SAT					
TUES		MON					
WED		TUES					
Bureau De Change - Commission		International Money Order Paid					
Bureau De Change - Reservation		FOREIGN EXCHANGE SERVICE - Change					
Bureau De Change - Trav. cheques		THURS					
THURS		FRI					
FRI		SAT					
SAT		MON					
MON		TUES					
TUES		WED					
WED		UKPS Fees Refund					
FB CASH DEPOSITS		UKPS Charge Refund					
THURS		Vouchers paid to T.P.				0.94	
FRI		International Vouchers					
SAT		ATM WITHDRAWALS					
MON		E TOP UP REFUND					
TUES							
WED							
AUTOMATED PRODUCTS							
THURS							
FRI							
SAT							
MON	4012.41						
TUES	20.00						
WED							
POSTAGE LABELS						344.97	
DEBIT CARD REFUNDS							
THURS							
FRI							
SAT							
MON							
TUES							
WED							
LOCAL SCHEMES							
CHEQUES PRICES PAYMENTS (Sat Entry)							
THURS							
FRI							
SAT							
SUN							
MON							
TUES							
WED							
PRE ORDER FOREIGN EXCHANGE							
THURS							
FRI							
SAT							
MON							
TUES							
WED							
LOAN TO PO							
E TOP UP						340.00	

P32
(V29)

ATTACHED DOCUMENTS

AUDIT LEADER:

Helen Hollingworth

BRANCH NAME:

Marine Drive

Cash Usage Spreadsheet



Cash Usage Sheet

50p	20p	10p	5p	2p	1p	Unusable	Lottery	EURO
32.00	7.20	0.80	0.80	1.20	0.50	20.00	955.00	
250.00	80.00	6.60	3.10	18.00	1.30	120.00		
30.00	250.00	30.00	100.00		18.00	200.00		
		100.00	100.00		20.00	5.00		
			5.00		20.00			
312.00	337.20	137.40	208.90	219.20	59.80	345.00	955.00	

Postage

BRANCH	Marine Drive	CODE	213337	Prepared by	Helen Hollingsworth	No	VALUE
Postage	Sheet 1	2	3	4	5	6	
2nd Class	2385						2385
1st Class	66						66
2p	200						200
4p	111						111
5p	247						247
7p	200						200
8p	227						227
10p							
20p	200	3066					3266
21p							111
33p							111
34p	122						122
35p	200						200
Euro							
39p	200						200
40p	200						200
41p							
42p	76						76
43p	200						200
47p	236						236
50p	84						84
68p	203						203
£1	131						131
£1.50p	69						69
£2	32						32
£3	51						51
£5	21						21
19p							
27p							
37p							
Christmas Stamps 53p							
Christmas Stamps £1.12							
Miscellaneous Postage	62.32						62.32
Aerogrammes (Singles)	8						8
Aerogrammes Discount Packs							
Pictorial Aerogramme Packs							
Xmas Air Letters							
Pictorial Air Letters (Singles)							
Air Cards - Singles x £1.04							
Air Cards - singles x £1.35p							
Air Cards - Packs							
Special delivery Small C5	3						3
Special delivery Large C4	5						5
Special Delivery X Large C3							
Special Delivery 9.00am							
International Signed Europe							
International Signed Worldwide							
Swiftair ROW (C4)							
Swiftair Euro (C4)							
Swiftair W/W (C5)							
Swiftair W/W (DL)							
Swiftair (Smt)							
Swiftair (Mod)							
Swiftair (Lge)							
Swiftair (Europe)							
Swiftair (Worldwide)							
International Reply Coupons	7						7
Air Sure Pack							
Swift Air Pack							
Airpack ROW (C3)							
Airpack Euro (C3)							
Airpack ROW (C4)							
Airpack Euro (C4)							
1st Class self adhesive (200)							
2nd Class self adhesive (200)							
1st Class self adhesive (100)	17						17
2nd Class self adhesive (100)							
Stamp Books Vending & Other							
Vending £1.00p							
Vending £2.00p							
Stamp Books 2nd x 6							
Stamp Books 4th x 6							
Stamp Books 12th x 6	22						22
Stamp Books 24th x 6							
Stamp Books 48th x 6							
Stamp Books 96th x 6							
Stamp Books 192th x 6							
Stamp Books 384th x 6							
Stamp Books 768th x 6							
Stamp Books 1536th x 6							
Stamp Books 3072th x 6							
Stamp Books 6144th x 6							
Stamp Books 12288th x 6							
Stamp Books 24576th x 6							
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Stamp Books 24576th x 6							
Stamp Books 24576th x 6							

1941.67	Other Postage subtotal
	1p - £5 (Horizon)

2003.92	Other postage & Misc. in
---------	-----------------------------

Other Stock

BRANCH	Marine Drive			CODE	213337	Prepared by	Helen Hollingworth	
Game Licences	1	2	3	4	5	6	No	Value
Red								
Green								
Blue								
Occasional Dealer								
Keeper								
Philatelic Items								
FDC's x 25p	63						63	15.75
PCD's x 30p	39						39	11.70
E243	1						1	2.43
E295	14						14	81.30
E192	14						14	26.88
E230	7						7	18.10
E190	5						5	9.50
Odds	9.90						9.90	9.90
Discount Stamp Books								
Self Adhesive 6 x 1st								
Self Adhesive 6 x 2nd								
Self Adhesive 12 x 1st								
Self Adhesive 12 x 2nd								
4 x Europe rate up to 40g								
4 x Rest of World up to 40g								
6 x Euro								
6 x 42p								
6 x 60p								
Christmas 24 x 2nd								
Christmas 12 x 1st								
Miscellaneous Discount stamp Books (£ value)								
Home Help								
Postal Orders								
50p	10						10	5.00
E1	22						22	22.00
E2	3						3	6.00
E3	7						7	21.00
E4	10						10	40.00
E5	3						3	15.00
E6	5						5	30.00
E7	10						10	70.00
E8	1						1	6.00
E9	2						2	18.00
E10	8						8	80.00
E15	6						6	90.00
E20:								
Coronation Postal Orders								
£10								
Postal Orders Fees								
Band 1	32						32	8.00
Band 2	20						20	10.00
Band 3	19						19	4.40
Band 4:	11						11	11.00
Band 5	6						6	6.60
Band 6								
Coronation Postal Orders London Boroughs Schemes								
Commemorative Coins								
Saving Stamps								
Vehicle Licence Stamps	42						42	210.00
TV Licence Stamps	92						92	184.00
Water Authority Stamps								
British Gas Stamps £5								
SEE Board Electricity Stamps								
Norweb Electricity S.S.								
Swalec Electricity SS								
Credit vouchers								
Iobox ringtone vouchers £3								
Iobox ringtone vouchers £5								
Lifewoods Scratchcards	19						19	19.00
Orange £10								
Orange £15								
T-Mobile UP2U £20								
T-Mobile UP2U £10								
Vodafone Prepay £10								
Vodafone Prepay £15								
Vodafone Prepay £25								
Virgin Pre Pay £5								
Virgin Pre Pay £10								
Virgin Pre Pay £20								
£5 PO Phonecard								
£10 PO Phonecard	9						9	90.00
£20 PO Phonecard	8						8	160.00
E10 International PO Phonecard	20						20	200.00
£10 O2 Prepay £10								
£20 O2 Prepay £20								
BT Global £10								
BT Global £20								
Moneygram Phone Cards								
Nat'L Lot Instant Activated (£1)	362						362	362.00

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Rec

BRANCH	Marine Drive	CODE	213337	Prepared by	Helen Hollingworth
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	MILK	EEB	GAS	COARSE	SALMON	MANWEB	BUS				
B/Fwd	72	6255		not	rec						
Add New											
Sub Total	72	6255									
Issued	7	435									
Spoilt											
Returned											
Stolen											
S/B to Hand	65	5820									
Actual on Hand	64	5955		76	9						
Variance	-1	135		76	9						

Travellers Cheques Reconciliation

	£ Sterling	US \$	Canadian \$	Australian \$	Euro			
On Hand								
Stock In								
Subtotal								
Spoilt / Returns								
Stolen								
Sold								
On Hand								
Subtotal (D+E+F+G)								
TOTAL								

Rec

Franking Machine Reconciliation

Balance brought forward	
Q/E	
Cards withdrawn -	
New cards introduced +	
Total	
Cards on hand	
Variance	

Week	
Value in CA5	
Value in CA1	
Value recorded on P3341	
Value in cash account	

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MVL Rec

BRANCH NAME	Marine Drive
FAD CODE	213337
DATE OF AUDIT	23.03.2003
PREPARED BY	Helen Hollingworth

Motor Vehicle Licences -

Discs found on hand at audit

Put X in the box if
this last column
is a part week

☐

part week



Week Number	50	51	52
Week Ending			

A	Licences on hand previous week			
B	Add new stock received			
C	Total	0	0	0

D	Valid licences issued on V594 (V10)			
E	Valid licences issued on V595 (V11)			
F	Spoiled Licences			
G	Total Used	0	0	0

H	Total Stock At Counter			
J	Main stock still held by Officer in Charge			
K	Total On Hand	0	0	0
L	Licences Returned To Hemel Hempstead			

M	Reconciliation: Total (=C)	0	0	0
	VARIANCE			

Equip

EQUIPMENT USED	USER	MAKE & MODEL	SERIAL NUMBER
Audit Laptop Computer	Helen Hollingworth	IBM	552L92W
Audits Calculator	Helen Hollingworth	texet	SL608
Audits Calculator	Chris Taylor	Aurora	DT80
Audits Calculator			
Audits Calculator			
Audits Calculator			
Note Counter			
Office Calculator			
Office Calculator			
Office Calculator			

SM CAT

Stock Management Compliance Audit Test

BRANCH	Marine Drive	CODE	213337	Prepared by	Helen Hollingworth
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Does the office order fortnightly? ☒ Yes
(For monthly ordering insert No)

Group A Products

Stock on hand week 43
 Stock received in period

Stock returned in period

Stock on hand week	51
Total sales	
Average weekly sales	
Maximum holdings at any time	
Value of excess stock (if applicable)	

British Gas Saving Stamps	Postal Orders	T.V. Saving Stamps	M.V.L. Saving Stamps	Water Authority Saving Stamps	Virgin Phonecards	Q2 Phonecards	T-Mobile Phonecards	Vodafone Phonecards	Electricity Saving Stamps
						1			
						2			
						3			
						4			
						5			
						6			
						7			
						8			
						9			
						10			
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						257			
						258			

Group B Products

Stock on hand week 43
 Stock received in period

Stock returned in period

Stock on hand week 51
 Total sales
 Average weekly sales
 Maximum holdings at any time
 Value of excess stock (if applicable)

Definitive Stamps			Stamp Books	Vending Books	Retail (Discount) Books	Lottery Cheques, 2 books mix at any time
1st Class	2nd Class	Other				
						1
						2
						3
						4
						5
						6
						7
						8
						9
						10
						11
						12
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	13
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	14
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	15
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	16
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	17
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	18
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	19
£0.00	£0.00	£0.00	£0.00	£0.00	£0.00	20

Docs

ATTACHED DOCUMENTS

**P32
(V29)**

AUDIT LEADER:

Helen Hollingworth

BRANCH NAME:

Marine Drive



Document

Docs

Robbery/Burglary

NO

To :	From :	cc :
Head of Area		

Date :

Audit of Marine Drive

The following control gaps were identified at the audit of the above named branch on 23.03.2003

Personal cheques on hand incorrectly treated
Misuse of monies
Cash and stock not secured during lunchtime if not on premises
Safe left open
Safe keys left in safe door and not secured
Unauthorised amounts held in suspense account (>£1000>8 weeks)
Cash not listed accurately over £500
Travellers cheques not kept in safe
Foreign currency not held securely
Procedures for adjusting losses and gains were not adhered to

To: Error Notice duty

From:

Date:

ERROR NOTICES

BRANCH:

FAD CODE:

The audit at the above branch revealed the following outstanding error notices on hand and brought to account during the audit, plus those as issued in the Lotus Notes Prep File

Reference	Error Type	Amount	Date Issued	BTA Date

Additional Information :

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To:	From:	cc:
Cath Oglesby	Helen Hollingworth Inspector	

Date: 25th March 2004

Audit of Post Office ® Marine Drive branch, FAD 213337

An audit took place at Marine Drive Post Office on the 25th March 2004. Helen Hollingworth led the audit and in attendance was Chris Taylor. The audit commenced at 8.00am and on our arrival the sub postmaster was very pleased to see us. He explained problems he had been having at the office regarding balancing. His problems with balancing started in week 43 with a mis-balance of -4230.97. He was adamant that no members of staff could be committing theft and felt that the mis-balances were due to a computer problem. He had been in contact with the Retail Line Manager Cath Oglesby and the Horizon help line regularly since the problems began. The following table gives further weeks balance declarations on the cash account.

48	-3509.18	
46	-8243.10	
45	-6730.01	
44	-6754.09	
43	-4230.97	
48	-3509.18	This amount put into suspense week 49
46	-8243.10	This amount put into suspense week 47
45	-6730.01	Rolled loss
44	-6754.09	
43	-4230.97	

In week 47 £8243.10 was put into suspense. Although horizon had been contacted and the Retail Line was aware of this figure, this was not authorised. In week 49 £3509.68 was added to make the amount carried in the suspense account total £11752.78. This was also not authorised.

week 51 balance	- £11210.56
suspense account	- £11752.78
expected audit result	- £22563.34
difference at audit	- £2795.41 (-£1769.00 lottery -£1026.41 cash)
audit result	- £25758.75

On the completion of the audit the Retail Line Manager Cath Oglesby was contacted, along with the Investigation team and the Audit Line Manager. The sub postmaster was suspended pending enquiries and an interim postmaster was put in charge at the office.