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<b>Privacy Level</b>	In Confidence
<b>Title</b>	Audit Process Manual
<b>Subject</b>	Chapter 8 - Annual Certificate of Compliance
<b>Version Control</b>	4.0
<b>Purpose</b>	To outline the process for processing self assurance forms for the Annual Certificate of Compliance
<b>Audience</b>	Compliance Team
<b>Circulation</b>	Electronic (MS Word. Doc), Paper
<b>Next Review date</b>	Feb 2009

**Input to review or change**

<b>Activity</b>	<b>Detail</b>	<b>Date</b>
Input sought from	Marie Perry (Compliance Policy & Standards Manager)	30/11/07
	Kevin Ray, Carole Pryszyk, Paul M Brown and Tom O'Reilly (Regional Managers)	23/11/07
	Ronnie Flynn (Head of Crown Office Network)	23/11/07
	Martin Hopcroft (Performance Analyst)	30/11/07
	Tony Hills (NCAM)	23/11/07
	Marie Cockett (Branch Accountant)	11/01/08
	Summary of feedback	No feedback received from the Regional Managers or Head of Crown Office Network
Response to feedback	No changes required as result of seeking input.	15/01/08

**Responsibilities in change**

<b>Role</b>	<b>Job Title(s)</b>	<b>Date</b>
Author	Risk Reporting Advisor	18/01/08
Assurance	Risk and Assurance Team	31/01/08
Authorised	Risk and Assurance Manager	04/02/08

Communication	Branch Managers, Compliance Team, Regional Managers, Product & Branch Accounting and Performance Analyst	Feb 2008 Audit Process Update and article in Frontline Focus in February 2008
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**Version control**

<b>Version No.</b>	<b>Reason for issue</b>	<b>Date of Go-Live</b>
Version 1.0	New Process	April 2004
Version 1.1	Minor amendments following input	April 2004
Version 2.0	Annual Review	January 2005
Version 2.1	Update to reflect change in roles and job titles	March 2005
Version 2.2	Work moved from MI Support to Operations Support	April 2005
Version 2.3	Update following headcount	April 2005
Version 2.4	Updated to reflect review of post ACC activity	July 2005
Version 3.0	Annual Review	March 2006
Version 4.0	Annual Review	January 2008

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## **SECTION 1 INTRODUCTION**

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- 1.1 This chapter details the roles and responsibilities for the Compliance Team in respect of involvement in managing the Annual Certificate of Compliance (ACC) Process.

The latest Annual Certificate of Compliance Policy is published on the Compliance Team Library, which also details the timescale for completion, and is communicated to crown offices by the Risk Reporting Advisor.

## **SECTION 2 RESPONSIBILITIES OF THE RISK AND ASSURANCE MANAGER**

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- 2.1 Ensure the whole process is subject to an annual review, in addition to periodic updates due to interim changes.

## **SECTION 3 RESPONSIBILITIES OF THE RISK REPORTING ADVISOR**

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- 3.1 Write to all crown office branches on the day designated to inform the branch manager (BM) of the completion requirements, including the requirement to return a completed form within 14 days.
- 3.2 Deal with initial queries from the BM e.g. clarification of question or location of source of control.
- 3.3 Where there is a newly recruited BM, contact the BM after issuing the ACC to ensure that they understand what is required and that they are conversant with the required controls.
- 3.4 Return any partially completed forms to the BM for completion.
- 3.5 Send a reminder on the day after expected return date (to any branches who have yet to submit a return) with a further 7 days to complete. Failure to meet this revised deadline will result in the non-return being escalated to the respective Business Development Manager (BDM).
- 3.6 File returned ACCs on the ACC for Crown Office Library, taking care not to overwrite previous versions.

- 3.7 Review the returns, categorising them as follows: -
- a) Return correctly completed with actions to support exception plan
  - b) Return completed with an exception plan not fully supported by an action plan
  - c) Return not submitted (in spite of a reminder)
  - d) Return indicates no exceptions

3.8 In line with the categorisation outlined in 3.7 undertake the following action: -

- a) Contact the BM manager after the completion date of actions, to discuss and confirm that actions have been implemented. (Note: It is important to ensure that there is preparation prior to contacting the BM, in terms of being conversant with the exemption report and action plan pertaining to the branch as well as the expected business controls and rationale for the control)
- b) Contact the BM to discuss the gaps. Any refusal to deploy a control should be referred to the relevant BDM.

3.9 Maintain records that detail the following:

- Name & Branch Code
- Date of request for completion
- Date of returns (including dates of any reminders issued)
- Category of response (see 3.7)

3.10 Enable an annual report to be provided, via the Compliance Scorecard that

captures the following information:

- Number of branches involved (period and YTD)
- Number, % and names of branches failing to submit a return
- Number, % and names of branches declaring 100% conformance
- Number, % and names of branches with exceptions not supported by actions
- Number, % and names of branches with exceptions supported by actions
- Number of phone calls received during the timeframe from BMs seeking guidance
- Number of phone calls made during the timeframe to support new BMs
- Number of phone calls made during the timeframe to confirm implementation of actions
- Compliance scores for all controls, inclusive of RAG status

- 3.11 Ensure that there is coverage to issue ACCs, in the event of the absence of the Risk Reporting Advisor.
- 3.12 Ensure that the results of completed ACC forms act as an input to the audit risk model, specifically on fully declared compliance certificates and those crown offices that only submit an ACC after a reminder.



## **SECTION 4 RESPONSIBILITIES OF THE LEAD AUDIT OFFICERS**

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- 4.1 Ensure that there is preparation prior to the audit of a crown office, in terms of: -
- Obtaining and analysing the latest completed ACC and any associated exemption report or action plan from the 'ACC for Crown Offices' database
  - Obtaining and analysing the latest audit report from the respective 'P32' database
  - The expected business controls and rationale for each control
  - How conformance to the control will be tested
- 4.2 Ensure that all audits of crown offices include, as a core, a review of deployment against the ACC (compared to the latest declared version), the implementation of any subsequent action plans and coverage of all critical controls.
- 4.3 Depending on the previous declaration, the review work should focus on seeking evidence that any action plan has been implemented as a priority and that there is evidence of deployment, if controls were declared to be in place.
- 4.4 Report findings of the visit to the branch manager via the closing meeting in addition to an audit report, using Report Template B, and copy to the relevant Regional Manager (RM) and Business Development Manager (BDM).