

Compliance Team Process for Auditing Branches Without Access to Horizon

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Post Incident Auditing Without Access to Horizon

Section 1. Introduction

- 1.1 There will be occasions when we do not have access to Horizon so are unable to produce the various reports used to verify assets (held at a branch) as well as undertake a Trading Statement for the branch. This would normally follow critical incidents or acts of gods such as fire, flood, or other instances causing structural damage resulting in damage to the Horizon system itself, and the inability to produce the printouts required.
- 1.2 In such circumstances it is impossible to complete an end-to-end balance without producing reports from Horizon. Therefore the overriding objective will be to verify and record assets on hand, and make provision for their security. The assessment may be undertaken on site or off site depending on the circumstances, which must be evaluated at every incident.

Section 2. Preparation

- 2.1 Where possible, prior to attendance the lead auditor should attempt to contact the branch or other Post Office official on site to gain an idea of the circumstances, level of damage and to arrange attendance times.
- 2.2 If there is significant structural damage and/or there will be a delay in attending, then to prevent unnecessary exposure to risk, the SPMR can be asked to bag up the assets following the procedures below, ready for collection. The lead auditor can provide telephone support in arranging for the removal of the assets.

Section 3. On Site

- 3.1 When asked to attend such an incident, the auditor should first follow the procedure laid down in the audit process manual for critical incidents, and complete a risk assessment

if necessary. Entry should only be made to the premises if it is safe to do so.

A visual assessment of the level of damage should be made.

3.2 **Minor/Localized Damage**

If the damage is localized, does not affect the fabric of the building and providing it is safe to do so, then the cash and stock on hand may be assessed on site as normal and entered onto an Audit of Accounts P32. If possible, the Subpostmaster or his representative should witness the assessment and sign the cash and stock sheet as confirmed.

3.3.1 If possible, any relevant hardcopy documents relating to the state of the accounts for the branch should be obtained. This may include the last BTS statement; an office snapshot produced by the Subpostmaster/Officer in charge the night before, cash declaration or a suspense account printout. These details should be entered onto the P32 in the normal way.

3.4 Any transaction documents such as Giro deposits/withdrawals, or NSB documents still on hand should be summarized manually, entered onto the P32 and despatched to the relevant client. Any cheques on hand should be counted, their value input to the P32, and despatched.

3.5 Subject to approval by the Contracts and Services Manager and/or a Security Manager, the assets may then be secured on site. If this concurrence is not given, arrangements should be made to defund the branch. In this event, it should be explained to the inventory team that defunding is to take place without the benefit of Horizon, and will instead be conducted manually, using locally produced despatch receipts. The reason for defund should also be explained to the inventory team so they are fully aware of the circumstances.

3.6 In the absence of Horizon access, for defund purposes a P884 (or locally produced equivalent) should be completed for the return of cash, which should be sealed in one-trip grey

rem pouches for notes and appropriate denomination coin bags for coin. Stock should be entered on form RS1 (see appendix A), and sealed in one-trip green pouches. Similarly, MVL's should be listed on form 'RS MVL' (see appendix B), and sealed in a one-trip green pouch. Three copies of all documentation should be prepared, one copy enclosed with the items despatched, one given to the Subpostmaster, and one retained with the audit papers.

- 3.7 All the pouches should then be entered onto the old style blue rem collection book if available (now obsolete as a stores item, but still acceptable), or in triplicate on A4 paper stating bag numbers, branch details, date, and signatures of despatching and collecting officers. One copy of the collection receipt should go with CIT, one to the SPMR, and one retained with the audit papers. CIT personnel carry a scanner, having the ability to scan pouches received, producing a receipt. This should be obtained and attached to the audit papers.

3.8 **Major Damage**

If the damage does affect the fabric of the building, and/or Post Office ® assets are considered to be at risk, then subject to approval from the Contracts Manager responsible for the branch and/or a Security Manager, the assets should be removed to an alternative secure location such as a cash centre (preferred) or a local Crown Office, before any assessment takes place.

- 3.9.1 Contact should be made with the destination, informing them of the situation, and requesting them to keep all pouches and coin bags separate and secure until a formal assessment can be arranged. An emergency defund of the branch should be requested, explaining that defunding is to take place without the benefit of Horizon, and will instead be conducted manually.
- 3.10 Any transactional documentation on hand should be dealt with as per the above procedure, and if possible, retrieve any documentation from the branch, which may assist in completion of the P32, such as the last trading statement.

Do not attempt to count any of the assets, but in the presence of the SPMR or other witness if not available, seal all the cash and stock as per the above procedure. Work swiftly and be mindful of security at all times.

Record the pouch serial numbers as above either on the blue collection book, or in triplicate on A4 paper, and await arrival of CIT. Where possible safe accommodation of the pouches should be provided until pickup.

Section 4. Off Site Activity

- 4.1 After pick up, arrangements should be made as soon as possible to visit the holding branch or cash centre to conduct the assessment. It is imperative that a minimum of two auditors should conduct the assessment, so that they can bear witness for each other.
- 4.2 Physically check the pouches to ensure there has been no tampering, and confirm the number of bags/serial numbers to the despatch sheet before opening them.
- 4.3 The cash and stock should be treated as if it was still on site, with manual despatch documentation prepared. It can then be entered on to the P32, and arrangements made for its dispersal. Similarly, all documentation should be completed in triplicate, with a copy forwarded to the Subpostmaster.

Once concluded, the P32 should be finished and forwarded to P32 file as normal, noting the circumstances in the e-mail.

RETURNED STOCK
RS1 (Appendix A)

FAD Code		Pouch Number s	
Office Name			
Tel No.			
Print Name			
Postmasters Signature			

Send the completed form together with the returned stock, on your next scheduled stock delivery day to ;	Post Office National Secure Stock Centre Breakspear House Maylands Avenue Hemel Hempstead Herts HP2 4SF	Date Stamp If you return your stock in a week other than C/A Week number Then please enter the new C/A week number	
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TABLE A Enter details of the returned stock below. The unit of measure can be found on the P4653 order form

#	(a) Item	(b) Code	Description of Stock	Quantity	(c) Unit of Measure	(d) Unit Value	Total Value	Horizon Rem Out Icon Removal Date
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								

Please do not send Cash or Postal Orders	B/FWD	TOTAL TABLE A	
	B/FWD	TOTAL TABLE B	

to the NSSC Hemel Hempstead	B/FWD	TOTAL "Serialised Value Stock if Included" TABLE D	
		TOTAL VALUE TABLES A+B+D	

FOR NSSC USE ONLY			Reference Movement Number	
Return Checked by & Date			Date return shipped from office	
Return entered on STAMPS by			Value of Return entered on STAMPS	

RS

MVL Appendix B

Motor Vehicle Licence Returns

FAD Code			
Office Name			
Date of Return			
Office Telephone Number			

**PLEASE RETURN ALL DISCS EXPIRING ON OR BEFORE (month & year)
TOGETHER WITH ANY OTHER DISCS YOU WISH TO RETURN AND LIST BELOW**

			Serial Numbers	
Item	Code / Expiry	Quantity	From	To

For use by NSSC only		Date
Return Checked by		
Return Entered on STAMPS by		
Reference Movement Number		
Date Return Shipped From Office		

Office Date
Stamp

Week Number	
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Waste Bag Number	
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For NSSC Use Only	
Stock Code	Number of Discs

For NSSC Use Only	
Stock Code	Number of Discs

