

<b>Title</b>	Audit Process Manual Volume 4
<b>Subject</b>	Chapter 11 - Quality Assurance
<b>Version Control</b>	2.0
<b>Purpose</b>	To document the process for monitoring adherence to auditing standards.
<b>Audience</b>	Network Field Support Team
<b>Review date</b>	November 2013

### Stakeholders

Stakeholder Name	Responsibility
Compliance Team	Check that processes are in line with external auditing practices and fit for purpose
Network Field Support Team Leaders / Regional Network Manager	Input into process and ensure any required updates are highlighted to document owner

### Responsibilities in Change

Role	Job Title	Date
Authors	Simon Talbot, Peter B Jackson and Paul Humber Field Team Leaders	21/12/12
Assurance	Field Support Change Advisor	21/12/12
Authorised	Network Field Support Project & Standards Manager	N/A
Communication/Training Communication	Field Support Change Advisor	21/12/12

### Version control

Version No.	Reason for issue	Date
Version 1	Revised process following Stakeholder feedback	October 11
Version 1.2	Changed Authors	September 2012
Version 2.0	Annual Review. Chapter Reviewed. No changes made	December 2012

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**SECTION 1 – INTRODUCTION**

This chapter outlines the Network Field Support's Team's Quality Assurance process, designed to ensure that audits are performed consistently to the required standard and are aligned to the attributes outlined in the Audit Charter. Throughout this chapter, the term 'Field Support' signifies both Field Support Team Leaders and Field Support Advisors, except where reference is made individually.

The latest forms to complete are stored as an appendix to this chapter of the policy and stored on EASE

**SECTION 2 – RESPONSIBILITIES OF REGIONAL NETWORK MANAGER & FIELD SUPPORT TEAM LEADER**

The audit work of each Field Support Advisor is to be scheduled for review once a Quarter. In circumstances where the Field Support Advisor has not led a risk audit, the Field Support Team Leader must ensure that a risk audit is led at least quarterly.

More frequent reviews should be performed for staff whose work is not up to standard or who have less than one year's experience.

It is the responsibility of the Regional Network Manager to ensure that the Field Support Team Leader in each team conduct the Quality Assurance Review (QAR) exercise on the Field Support Advisors in their own area. The Regional Network Manager should review the work of Field Support Team Leader. If a line manager other than the line manager of the person concerned completes the QAR all results must be forwarded in a timely manner for feedback at monthly 121's to the respective line manager.

There is a requirement for at least 6 QAR reviews to be undertaken in each Field Team Leader area per month = 4 P32/CAT and 2 observational.

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In addition to the reviews, an observational QAR should be conducted on each Field Support Advisor (FSA) at least once in a six-month period, and be performed by Field Support Team Leaders.

Where an audit has been attended, the observation QAR form must be completed. This forms the third sheet within the QAR document, and should be used for feedback to the direct report at the next 121 meeting and recorded on the 121 notes. Should the line manager feel that any actions require to be implemented immediately; an interim 121 should be arranged.

The Regional Network Manager should attend an audit led by their Field Support Team Leaders at least once in a twelve-month period. NB where there are performance issues or staff with less than one year's experience, more frequent attendance is required.

Ensure each direct report has a minimum of 6 reviews per appraisal year, (4 paper based CAT/P32 and 2 observational)

At the Regional Network Manager/Team Leader monthly 121, they should allocate time to discuss the feedback from the reviews completed by the Team Leader. At these sessions, it is important to note the feedback and any comments discussed, including any improvement opportunities and actions required, on the 121 notes of the FSA. All supporting evidence of the lowest scoring individual in their team should be brought to the meeting to aid discussions in line with business performance management requirements

Over an appraisal year, files selected for review should be from standard audits, covering a financial audit & compliance testing and should be derived from a cross section of branch types, e.g. franchisees, multiples, individual agents and singleton audits.

The files selected will be determined on a monthly basis by the line manager. Supporting documents e.g. P32, Cat Compliance Tool and associated audit reports. These should be obtained direct from the audit database via EASE. All working papers should be obtained directly from the Lead Auditor.

The QAR form is a three sheet excel spreadsheet, (see Appendix A), one sheet for a financial audit, one sheet for a compliance audit and one for the observational audit, consisting of a variety of questions aligned to the 'Code of Ethics and International Standards for the Professional Practice of Internal Auditing' as compiled by the Institute of Internal Auditors dated 1<sup>st</sup> January 2004. The observational audit can be carried out on the audit leader and the Field Support Advisor completing the Compliance questions if they are not one and the same.

All questions on the QAR form can be completed with a "Yes", "No" or "N/A" answers. Partial conformance should be answered "No" as it is important to remember that even if there is part conformance, any failure equals non-conformance. Where a 'No' answer is given, the corrective action column must be completed detailing any activities or development required. This will aid discussion at the 121. The scoring column is automatically updated with a

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score. Scores for each question reflect conformance or non-conformance but vary for each question, based upon the impact of the non-conformance. If there is a direct effect on a customer, it is considered high; if the effect is indirect, the risk is medium and if the non-conformance only affects internal customers (i.e. internal to audit), it is considered low risk.

### SECTION 3 – FIELD SUPPORT ADVISORS

Each individual is responsible for conducting the audit in line with the standards and processes outlined in the Audit Charter as well as the Audit Process Manual.

Upon discussion, any corrective action points on the QAR form (Appendix A) require to be noted, "agreed" in the column headed 'Field Support Advisor's Comments', or comment made to justify their action. If upheld, the QAR score may be modified to reflect the circumstances. Corrective action points also require to be recorded on 121 notes.

### SECTION 4 – LEVELLING PROCESS

Field Support Team Leader/ Regional Network Manager will perform levelling sessions to ensure a consistent approach is in operation throughout the teams as described below.

- That each team uses the same audit as a desktop exercise - a live example should be taken from the database at Q1 & Q3 for discussion during the RNM/FSTL meetings – Project & Standards Manager (P&SM) to supply quarterly
- The work should be completed by the FSTL in advance of the meeting and discussed in an hour slot during the meeting with the RNM
- At Q2 & Q4 the same exercise should take place at a meeting called specifically for the purpose of comparison, to be planned and delivered by the P&SM. This should include all 10 FSTL's at each of the two meetings to provide cross RNM comparison and ensure consistency
- Although the audit exercise will have been chosen by the P&SM, for the sake of consistency, you will need to contact the Lead Auditor, prior to your WTLS and have them send the hard copy paperwork required, to each of your Team Leaders for assessment – it might be a good idea to get the paperwork sent to the nearest team support for copying and circulating to the TL's to cut down the workload for the FSA who would ultimately have 10 copies to send out?
- Talk through the scores that each TL has given, any differences in the overall score and in the detail of where there may be variations on a question by question basis.

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- Then look at consistency of action to follow up – are the actions the same or similar
- Ask what the next steps would be that the FTL would take with the FSA and why
- In all cases and areas of work what we are looking for is a consistent approach and consistent scoring.
- At the Q2 & Q4 levelling sessions the P&SM will be following the same process but with all 10 FTL's

## **SECTION 5 – NETWORK FIELD SUPPORT PROJECT & STANDARDS MANAGER RESPONSIBILITIES**

It is the responsibility of the Network Support Project & Standards Manager to ensure the process is continually reviewed and updated as necessary, ensuring an up to date approach to auditing is maintained, meeting internal audit standards as described in the Audit Charter.

### **Appendix A**

On EASE

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