

**Summary of Tape  
Recorded Interview**



Person Interviewed Jacqueline McDONALD (JM)  
Place of Interview Room at Preston Mail Centre  
Date of Interview 23rd October 2008  
Time commenced 15.07 hours  
Duration of Interview 0.43 minutes  
Interviewing Officer(s) Stephen BRADSHAW (SB)  
Suzanne WINTER (SW)  
Other persons present Sharon RIMMER (SR) - Friend

Exhibit No:  
Number of pages:  
Signature of interviewing  
officer producing exhibit

Time concluded 15.50 hours

Tape reference 071375  
no

Tape counter times	Person speaking	Text
0.00		Interview with JM resumed. SW makes general introductions. Reminded still under caution. JM confirmed that she was ok to continue without a Solicitor. JM confirmed that she wishes Sharon Rimmer to remain as her friend. Form GS001 completed and signed.
2.18		SB recapped on previous issues raised by JM, the last true cash declaration was in March 2008, the audit shortage of £85,500.00 could be relating to money sent back to the cash centre, in the stock figures £4,000.00 is allegedly with the lottery scratch cards and even though JM stated the stock was counted every Wednesday JM is unable to say why the stock was £2500.00

50

## Summary of Tape Recorded Interview (continued)

Tape counter times	Person speaking	Text
		short. Balance on 24 <sup>th</sup> September was discussed JM had no reason why between these dates £2500.00 of stock had gone missing as far as JM was concerned the stock had been correct at the previous balance.
4.20		JM stated she had never had issues with the stock and had no idea where the stock had gone
4.47		Cheques were discussed. SB asked JM how often she cleared her cheques from the office. JM stated daily and clears them every day. JM then explained the process she operates regarding the cheques. Mail man collects the mail at 2.30pm. He also comes at 5.15pm but JM would usually not have completed her reports. She cuts off her cheques at 5.30pm, puts them in an envelope and gives them to the mail man at 2.30pm the next day except on a Friday as instructed not to clear cheques on a Friday. SB explained cheques should be cleared on a daily basis and he would query if this was the case on a Friday and her cut off should be 5.00pm so as the cheques can be given to the mail man at 5.15pm.
9.28		SB asked why cheques to the value of £1673.49 were not on hand when the auditor arrived. JM called the helpline about cheques several months ago and she followed there instructions. JM still wasn't happy with the process and started copying the cheques before posting. She could not explain why this figure was showing on the system.
13.51		SW stated the Help Desk would be contacted for call logs. SW asked if JM had mentioned all the issues regarding the cheques and the cash to anyone else in the Post Office. JM stated, no. SW asked if anyone had visited the office to discuss sales that she



Summary of Tape Recorded Interview (continued)

Tape counter times	Person speaking	Text
14.08		would have mentioned to them that she was having major problems and asking for help. JM stated, no. SB and JM discussed the cheques to establish the average number of cheques she would have in the Post Office. JM explained it was difficult as one week you might have £300 and other times £20,000 in cheques. JM stated the last time she sent cheques off was the day before they closed.
15.40		SB produced SB 3, office snapshot produced by the auditor. JM agreed the office had not the amount of cash shown on the snapshot.
16.36		JM informed SB that since the audit took place a bundle of prepaid special delivery envelopes were found at the counter and the auditor had missed it. SW explained to JM that as Sub Postmaster it is her responsibility to produce all cash and stock to the auditor.
17.41		SB explained the office snap shot and the figures detailed on it. SB asked JM if she checked her cash against the cash figure on the snapshot. JM stated she knew there wasn't that much cash there
19.08	SB	Did you physically count your cash each night
	JM	Yes
	SB	And then did you compare it with the summary sheet you printed off Horizon
	JM	Yes
	SB	But what you are saying is you knew it was wrong
19.20	JM	Yes. I knew it was wrong
19.22	SB	So I ask you. Why did you bother counting it if you knew it was wrong, why would you count it
	JM	I counted it every day

52

Summary of Tape Recorded Interview (continued)

Tape counter times	Person speaking	Text
	SB	But why, when you knew it was wrong
	JM	I just did
	SB	Why, Oh Look...
	JM	Have you seen how many transaction corrections our office has had? It changed daily.
	SB	The question was, the question was why would you bother counting your cash if you knew it was wrong.
	JM	Because you have to put a cash declaration in.
	SB	Okay. I can understand you have to put a cash declaration in but I can't work out why you are saying that you didn't have had £71520.00 of £20 notes.
	JM	Right
	SB	On the 1st October, Right. So if you count that in we have got £520 of £20 notes. What did you input in the machine?
	JM	Oh I put that in
	SB	Right so whatever the cash dec was you input it into the machine
	JM	Yes
	SB	And you put them figures in and you are going to need to balance
	JM	Yes
	SB	Alright
	JM	Yes
20.18	SB	Do you know what a falsified account is
20.20	JM	Yes
	SB	You know it is wrong to falsify accounts
	JM	Yes
20.27	SB	You have falsified your balance, haven't you?
	JM	Yes
	SB	And you knew it was wrong to falsify your balance

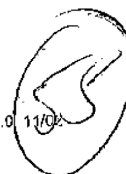
## Summary of Tape Recorded Interview (continued)

Tape counter times	Person speaking	Text
	JM	I do now
	SB	Did you know before
	JM	Yes. But I knew it was going to be sorted out eventually. You know what I mean
	SB	You have just admitted that you falsified your balance because you have inputted figures to enable you to balance
	JM	Yes
	SB	Do you know that that is a criminal offence
20.59	JM	No I didn't
		SB stated the accounts had possibly been falsified from either November or March.
		SB produced SB 5 Local sheets and asked JM to state who had wrote the figures on the sheets. JM stated that some were hers and Katie's and some just Katie's.
		SB asked if JM had had any time off. JM stated she had had two days off in June. Katie was off in May.
23.05		SB discussed the last sheet starting 27 <sup>th</sup> September and JM confirmed it was her writing. SB asked JM to explain what the figures are. JM stated the figures were what was in the safe, in the roller cash and the tills. She also stated they were wrong and not worth the paper it was written on.
25.21		SB asked where she would have got the figure of £65,000.00. JM stated it would have been from the balance from the computer.
26.28	SB	Would you like to tell me what happened to the money
	JM	I don't know where the money is I have told you
	SB	You have told me a pack of lies
	JM	No I haven't told you a pack of lies
	SB	Because

54

Summary of Tape Recorded Interview (continued)

Tape counter times	Person speaking	Text
	JM	I haven't stolen a penny
	SB	SB summarised what had been discussed and asked if JM had stolen the money
27.43	SB	Have you stolen it?
	JM	No I haven't stolen it
	SB	SB suggested other areas as to where the money could be and if it could be carelessness, incompetence or theft
28.21	JM	JM stated she had been having problems with the balancing.
	SB	SB discussed the amounts of £50 claimed in the cash decs and how they had increased from 7800 in April for two weeks and then this figure increased in June to £14,000.00 £50 notes. Then £14135.00 claimed which is not devisable by 50. Further discussions took place regarding the untruthfulness of the figures as JM had stated the last true balance was in March.
31.22	SW	SW asked JM if she had kept a manual record of the amounts or her concerns when money was down. JM stated, no. Discussed the last balance on 24 <sup>th</sup> September and Katie's involvement with it.
33.51	SB	Katie is doing the balance and she is inputting figures. Figures produced by you. You are saying Katie knew the figures were in correct. How did she know the figures were in correct
	JM	Because she knew we didn't have that much cash on hand
	SB	How would she know that you didn't have that much cash on hand
	JM	Because I told her we didn't have that much cash on hand because our balance keeps showing that we've got more money that what we have
	SB	And what did you say about the figures to her and did she say anything to you
	JM	On this particular day or any day



Summary of Tape Recorded Interview (continued)

Tape counter times	Person speaking	Text
	SB	On any day because it has gone on for months
	JM	No Not really. No I had no idea ,it was stupid on my part on several things not logging in under my name and Katie logging in under mine so you didn't know who was on the computer but I hadn't done a balance I can't remember the last time I done balance
34.59		JM then stated Katie had counted the cash in the safe, and the stamps
35.28	SB	So when did Katie check the money in the safe.
	JM	The last time she counted it is that what you are on about
	SB	Yes
	JM	Oh I don't know. It certainly wasn't Wednesday
35.41		SB then produced a transaction correction report and the individual amounts listed. SB discussed the entries with JM and stated he wanted to let her see that the transaction corrections had been dealt with. JM stated Katie had got a cash one last week
37.14		SB produced SB 8 -13 Branch Trading statements and SB 14 -15, two summaries of the cash declared and a summary of receipts and payments . Examined trading statement for period 12 ending 19 <sup>th</sup> March.
38.02	SB	Is that a true record of the cash held in the Post Office on that day
	JM	I don't know
	SB	When was the last time you done a correct balance
	JM	Well I don't know without looking and going through all my stuff if you are going to hold me to a date and I need to tell you the correct date
38.20	SW	Whenever you say looking through all your stuff what do you mean

Summary of Tape Recorded Interview (continued)

Tape counter times	Person speaking	Text
	JM	by looking through all your stuff?
		The Post Office papers
	SW	So you would have a record then to say when the last true cash account
	JM	It is going to be before I had a problem with the balance SB produced the branch trading statements for a number of months and asked JM if they were a true record. She stated she did not know.
42.24		SB asked if she had been rolling her losses over. JM stated she didn't know and thought she had to clear everything out before you could roll over. Further trading statements for period 5 and period 6 were produced to JM by SB and she was asked if they were a true record. JM stated again she did not know.
43.07		Tape Buzzer sounds
43.54		All parties signed Master Tape seal 071375
		Tape switched off at 15.50 hours