

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a)
and 5B, MC Rules 1981, r 70)



Statement of Deborah Alison EDWARDS

Age if under 18 Over 18 (If over 18 insert 'over 18')

This statement (consisting of five (5) pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe true.

Dated the 31st day of March 2003

Signature D A Edwards

I am employed by Post Office Ltd. a part of the Royal Mail Group as an Auditor working within the Security & Audit section and have been so employed for approximately 8 years though have been employed by the Post Office for about 12 years.

The role of the audit team is to carry out routine audits of Post Office Branches in order to carry out verification of cash and stock as well as conduct certain compliance checks. At times audits are specifically requested by the Retail Line Manager or by members of the Investigation section.

On Tuesday 14th January 2003, I was part of a team of four auditors who attended Rugeley MSPO, 18 Anson Street, Rugeley WS15 2BF on the request of the Investigation section, this team was lead by Mr Glyn Burrows the Audit Manager.

Part of my role was to carry out the verification of the 'BU' stock unit which is the Bureau de Change stock unit. This stock unit was a till which was located in one of the safe compartments in the safe next to the Bureau de Change counter position.

Signature **GRO**

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Continuation of statement of Deborah Alison EDWARDS

In order to carry out this verification I would print off a command 2 and a command 3 printout from the Forde Moneychanger equipment. I did this at 0811 hours and produce the printout as item number DAE/01. I should point out that the printout indicates 0911 hours, however, the clock on the machine had not been adjusted and therefore was one hour ahead.

The command 2 printout indicates all of the Foreign currency on hand together with the travellers cheques, it lists each foreign currency type, the number of notes and travellers cheques and the sterling value of the notes for that currency. At the bottom of this printout it gives a total sterling value of all of the various currencies held and in this case that figure was £ 21,263.79.

The command 3 printout provides a summary of the transactions which have taken place that week such as a total sterling value of Buy Notes (BN), Sell Notes (SN) and Balance. The printout then also lists each of the currencies and shows how much was bought and sold.

It can be seen that at the time of this printout the Forde Moneychanger was indicating that there had been 21 transactions where notes had been bought (BN) to a sterling value of £ 5,594.24 and that there had been 44 transactions where notes had been sold to the sterling value of £ 371,082.58. The Balance is shown as a sterling value of £ 21,263.79 which matches the total on the command 2 summary and should be the sterling value of foreign currency held in the Bureau till.

I then commenced physically counting each of the currencies within the Bureau till and

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wrote down the figures I found on a piece of paper which I now produce as item number DAE/02. It can be seen that some of the figures agreed with the command 2 printout and others did not and I have indicated on DAE/02 the differences. There wasn't any huge discrepancies, just the odd amount here or there.

There were some other foreign currency amounts which I needed to transfer into the Forde Moneychanger in order to obtain a final balance which I did at 11:51 hours (12:51 as indicated on the printout), I produce this printout as item number DAE/03. I then printed off a new command 2 and command 3 printout, which I now produce as item number DAE/04 which indicates the amendments made and shows a total sterling value of £ 21,642.20 which is the sterling value of the foreign currency held in the Bureau till at that time. The command 3 printout shows the balance in sterling of £ 21,642.20

During the course of the audit, I was made aware of the fact that the 'AM' stock unit had indicated that it held £ 282,000.00 worth of Foreign currency which could not be located and therefore to keeps things tidy as it was indicated as foreign currency it was decided that it should be transferred from the 'AM' stock unit to the Bureau (BU) stock unit which I did at 12:21 hours as indicated by the printout produced by the Horizon computer system which I now produce as item number DAE/05. I also noted the transfer of this amount on the 'AM' stock unit balance snapshot (item KO/01) and it is my handwriting which appears on this printout indicating Foreign currency "Transferred to BU".

I then produced a command 10 (weekly summary) printout from the Forde Moneychanger, I now produce this printout as item number DAE/06. This printout

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shows the total cash held value of £ 22,938.72 and it is this figure which is input into the Horizon system, the figure is made up of the figure of £ 21,642.20 which is the foreign currency sterling value held and a revalue figure of £ 1,296.52. The revaluation figure is as a result of the fluctuating exchange rates over the course of the week.

I then verified the cash (sterling) held within the bureau till by counting what was physically held in the till and noting down the different denominations on a form called a Network Audit - Cash Summary and then entering these amounts into the Horizon system to produce a 'Declared Cash' Horizon printout, I now produce both as item number DAE/07. It can be seen that the amount of sterling on hand in the Bureau till that morning was £ 11,373.01.

With the above two figures of Foreign currency held £ 22,938.72 and the cash sterling held £ 11,373.01 together with any further stock items, you get the 'TOTAL STOCK & MOP' figure which in this case was £ 34,491.73.

In order to then obtain a final balance for the Bureau stock unit, you are required to feed into the horizon system all of the figures relating to 'RECEIPTS' which is anything which has been paid into that till, for instance Remittance items (REM) received from Hemel Hempstead, etc including in this instance the figure of £ 287,000.00 as a transfer in, £ 282,000.00 of that having been transferred in from 'AM' stock unit. Also all of the figures in relation to 'PAYMENTS' must also be input into the Horizon system and this would include any amounts such as Remittances out etc. In this particular instance I was given a figure by Mr Burrows of £ 642,258.79 to input into the payments sections and I believe this figure related to the value of several cheques which had been removed from the Bureau till by the Police on the previous evening.

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Having input all of the required figures into Horizon, I was able to balance this stock unit, however the figure of £ 642,258.79 made up part of the final office shortage, I produce the final Balance for BU stock unit as item number DAE/08.

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