

Private & Confidential: Subject to Legal Privilege

POL's Comments on the Chairman's Report

- Para 15:
 - Applicants to the Scheme did include some who were employed in Crown Branches e.g. M088, M111 and M116
 - Should final sentence read: "These branches have never fallen within the scope of the complaints or this Review"
- Para 36:
 - It is the ISAE3402 audit rather than the ISA3402 audit
 - Final sentence: Jonathan and Christopher were only provided with the ISAE3402 audits from 2012 (rather than 2010) as they were not in existence before this date
- Para 40:
 - Should the final sentence read: "There are two different telephone helplines which can be called"
- Para 58:
 - Should the first sentence read: "From late 2011 to May 2012 James Arbuthnot MP pursued the allegations made by the JFSA and individual SPMRs with the Minister and POL"
 - Should the final sentence read: The remit of their inquiry was to "consider and to advise on whether there are any systematic issues and/or concerns with the 'Horizon' system, including training and support processes, giving evidence and reasons for the conclusions reached"
- Para 61:
 - Should the first sentence read: "The Interim Report stated that Second Sight had carried out so-called Spot Reviews"
 - Should the second sentence read: "These were considerations of particular issues in certain of the cases referred to them"
- Para 68:
 - Should the final sentence read: "43 37 applications were from SPMRs who had been convicted of a criminal offence"
- Para 69:
 - Should the fourth sentence read: "Each case was subject of a detailed investigation by the Post Office Investigations Department which produced a Post Office Investigation Report (POIR) for each case on the basis of the evidence which could be examined, given the passage of time"
- Para 70:
 - Should the first sentence read: "The Scheme applicant was provided with the POIR and the CRR given the opportunity to comment on a draft CRR before it was finalised and also shared"
 - Should the final sentence read "POL met the cost of the mediation, and provided up to £1,250 (ex-VAT) + expenses to applicants for professional advice in relation to the mediation"
- Para 71:
 - I do not think this strictly accurate as POL challenged this statistic at Para 86 of the Supplementary Evidence it provided to the BIS Select Committee

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- Para 83, point 10:
 - Should the first sentence read: “Some of the people appointed to an SPMR role *may have been unsuited* to that role (paragraph 21.25)
- Para 83, point 14:
 - Should the first sentence read: “In some circumstances Horizon *can be systemically*~~atically~~ *flawed from a user’s perspective and Post Office has not necessarily provided an appropriate level of support*”
- Para 86:
 - Should the second sentence read: “It featured a number of SPMRs (who have been the subject of criminal convictions, including some who had pleaded guilty to criminal charges, James Arbuthnot MP, Professor Charles McLachlan (who had appeared as an expert witness in defence of Seema Misra when she was convicted of theft and false accounting), **Professor Mark Button (who appeared as a ‘criminal justice expert’)** and a former Fujitsu employee names Richard Roll”
- Para 90:
 - Should the second sentence read: “43 of the Scheme applicants ~~cases~~ involved criminal convictions, 37 of them of the SPMR directly”
 - Should the final sentence read: “Both offences are directed at different conduct and an SPMR may be guilty of false accounting without being guilty of theft, in large part because the false accounting offence is committed even where the SPMR falsely declares he / she has more cash than he / she actually does, even ~~where the gain~~ this suggested ~~gain~~ is only intended to be a temporary accounting gain in the hope that the money will turn up (R v Eden (1971) 55 Cr App R 193).
- Para 95:
 - Should the first sentence read: “We emphasize that none of the Second Sight reports identify ~~systemic~~ ~~atic~~ flaws in the Horizon system likely to have caused the losses incurred at the Scheme branches.
- Para 102:
 - Should the second sentence read: “In this case a certain documents in the prosecution file indicated that initial POL investigators could not find evidence of theft (although there was clear evidence of false accounting), but theft was nonetheless charged”
- Para 118 – INTERNAL QUESTION WHETHER WE SHOULD SUPPLY INFORMATION ON BUGS RECENTLY OBTAINED / AGREED WITH SECOND SIGHT
- Para 119:
 - Not all of the ‘bugs’ could have affected the entire estate. The ‘bug’ referred to at para 118, point 5 – could only affect those with outreach branches, so c.500.
- Para 125:
 - Given the point made above (in relation to Para 119) should the second sentence read: “**Some** of those bugs have been generic in the sense that they have the potential to affect any branch”.
- Para 140:
 - The reference to the ISA3402 report in the opening sentence should read: “ISAE3402”

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- Should the fourth sentence read: “the Briefing goes on to state that administrators had the ability to *delete data from the Audit Store during the seven year period , which was a matter... contrary to POL’s understanding...*”
- Para 143:
 - The Balancing Transaction mechanism is detailed in section 14 of our reply to the P2 Report
- Para 148:
 - Should the final sentence read: “We agree, but based on our view on the work of Deloitte rather than the ambiguously reported suggestions of Mr Roll, which neither we nor POL have ever seen the detail of”
- Para 150:
 - Should the final sentence read: “We have seen allegations that NBSC call-handlers advised SPMRs that discrepancies would ‘sort themselves out’ and we are aware that SPMRs have alleged that NBSC advised them to submit false accounts”
- Para 166:
 - Should the third sentence read: “For the purposes of our review, we excluded from our sample any of the 37 cases in which ~~there~~ applicant had been convicted~~ed~~”