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Pillar Strategy:**IDG Investigations and Whistleblowing Update**

See separate document with summary of findings from the HIJ, CIJ and Hamilton judgment. This was produced by NRF following discussion with the inhouse team.

WB

The Common Issues Judgement, the Historic Issues Judgement, and the case of *Hamilton* (collectively referred to as the **Judgements**) did not specifically address whistleblowing. However, the Judgements did criticise I) POL's culture of secrecy and excessive confidentiality, particularly focused on Horizon II) decisions at the highest level not to investigate certain matters.

Response to Relevant Findings: *Comprehensive view of what constitutes sufficiency in response to the Relevant Findings, underpinned by relevant standards or benchmarks (i.e., desired end state, recognising a path to conformance is necessary but that not all desired actions may be possible).*

There are no specific actions which if taken will guarantee conformance with the Judgements. However, an independent and confidential whistleblowing service would encourage a culture of Speak Up. Board engagement and oversight via a NED Whistleblowers Champion is seen as best practice in line with the obligations set out in the Financial Conduct Authority's Systems and Controls Sourcebook (SYSC) which banks follow.

The desired end state (in the opinion of the Group Legal Director to whom WB reports) is an organisation where:

- The Board and GE set the tone from the top and actively promote a speak up culture, Speak Up is considered at least annually by the Board and at least quarterly by GE
- colleagues, PMs etc are aware of the Speak Up options, feel psychologically safe to speak up in the knowledge that their concerns will be taken seriously and investigated, and they will not suffer detriment as a result,
- staff/ PMs etc recognise what is and is not a whistleblowing and know how to appropriately respond to a concern raised to them
- The Speak Up team is appropriately staffed both in terms of numbers and skills and qualifications
- Findings from Speak Up reports are acted upon/ lessons are learned
- The Speak Up framework (policy, processes etc) are externally benchmarked every 2 years, with recommendations acted on where possible

Activities Undertaken to Date: *Comprehensive view of activities undertaken to date in Response to Relevant Findings and the extent to which these can be evidenced (e.g., processes and governance to ensure sustained conformance, level of assurance, etc.).*

In June 2017, the monitoring of whistleblowing was changed from a rather disparate activity in Grapevine (security contractors), Customer Support, and the Executive Correspondence Team to a centrally managed process overseen by the Financial Crime team, who took over the day-to-day responsibility for Whistleblowing policy management and communications. Subsequently in November 2017, the team also took over responsibility for Whistleblowing investigation logging, assignment, tracking and reporting. At this time senior staff from across the company conducted the investigations resulting from whistleblowing reports.

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A whistleblowing awareness campaign was launched in May 2018, which included a branch focus article for directly managed branches (DMBs), an intranet article, yammer posts and whistleblowing awareness posters in customer support centres, supply chain sites and DMBs.¹

In January 2019 an Internal Audit Report² was issued relating to the whistleblowing process, stating it was “Satisfactory”, and concluding that:

“The Whistleblowing process is well managed by the Financial Crime Team and monitoring and reporting has been improved since they assumed responsibility a year ago. The further improvements, both in progress and highlighted here, will help ensure that Post Office colleagues have confidence to use the process when appropriate.”.

An overview of Whistleblowing processes and the changes implemented from June 2017 was produced by the Head of Financial Crime at the request of Group General Counsel, when he began the role of Whistleblowing Officer in 2019.³

A Whistleblowing Working Group was also established by the Group General Counsel in January 2021, in his capacity as Whistleblowing Officer. The Working Group was held approximately every week between January and April 2021 and was attended by members of POL and lawyers from Herbert Smith Freehills (HSF). The key actions taken by the Working Group are summarised below:

- HSF conducted a review of the Whistleblowing Policy, the Postmaster Complaints Policy and the Group Investigations policy to ensure alignment between all three policy documents.
- The creation of a centralised Postmaster Complaints dashboard which captures Management Information (“MI”) about complaints from Postmasters via various channels. This can be viewed alongside the Whistleblowing MI dashboard to ensure Postmaster complaints requiring whistleblowing investigation are captured within whistleblowing reporting. A dedicated dashboard for Postmaster whistleblowing is also contained within the Whistleblowing Dashboard.
- The creation of a Whistleblowing Champion role, and the appointment of a Non-Executive Director to replace the Group General Counsel as Whistleblowing Officer, in order to mitigate against any conflict of interest arising from his dual roles.
- A Protect training workshop was attended by POL’s General Executive team (“GE”), senior managers, and the whistleblowing team in January 2021, and a new module on whistleblowing was developed and rolled out to POL employees on 15 March 2021.
- Improvements to communications within POL and to Postmasters were made, highlighting available access to whistleblowing.
- Enhanced project management around whistleblowing reports was created to track and monitor postmaster reports.

In February 2021, an expert charity called Protect for the first time conducted a review and benchmarking exercise of POL’s whistleblowing process, giving POL a score of 46%. As a result of the

¹ [The communications can be found located in the following Teams Site: Whistleblowing Teams - Comms - All Documents \(sharepoint.com\)](#). An overview of comms activity that was produced for Inquiry purposes can be found within the following tracker: [Whistleblowing Comms Tracker](#).

² A copy of the report can be found here: [Internal Audit 2019](#).

³ A copy of this report can be found here: [Whistleblowing Report](#).

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benchmarking result, POL identified areas for improvements and developed strategy within the whistleblowing function. POL's first dedicated whistleblowing manager was recruited in May 2021, with two dedicated investigators joining the team in late 2021. A second review and scoring took place, again conducted by Protect, which reported a score of 80% on 30 November 2021, demonstrating significant improvements to the function as a result of the strategic prioritisation of whistleblowing⁴.

In August 2021 KPMG undertook a review of POL's investigations process ('Project Birch') to establish whether its decentralised model was effective, especially in relation to high-risk cases and to consider the best model for investigations going forward. The review found that there was limited central oversight and a lack of overarching consistency over how investigations are undertaken and recorded within POL. A number of recommendations were made to introduce a centralised approach to investigations, triaging, and consistency in reporting. In September 2021, following this review, GE approved the setting up of the CIU and the appointment of the Head of CIU, who reports to the Group Legal Director.⁵

- The CIU was set up to investigate all complex and material cases, and the whistleblowing function migrated across to this unit in February 2022. The Speak Up team now reports to the Head of the Central Investigations Unit to ensure consistency of approach in investigative approach. An analyst joined the Speak Up team in August 2022 to ensure lessons learned across the portfolio of cases are identified to the relevant part of the business and, due to increasing report numbers, perform a triage function.
- The dedicated team receives Speak Up reports via a third-party system which ensures anonymity of the reporter should they wish – POL cannot identify a reporter through this system if the reporter did not wish to be known. The reports are triaged by the team manager or the team analyst and then allocated to one of two Integrity Investigators. All contact with the reporter is conducted by the manager or the analyst unless the reporter consents to speaking with the investigator. This is a second step to protect the identity of the reporter.
- The Integrity Investigator will conduct a full investigation and updates will be provided to the reporter during the investigation and at its conclusion.

There is a Speak Up policy⁶ in place which is reviewed annually by the Head of the CIU, the RCC and ARC. Policy queries and issues that arise over the previous 12 months are reviewed to ensure that these concerns are addressed, and recommendations are developed.

The Group Investigations Policy, developed alongside an external law firm, Peters & Peters, governs how the investigations are conducted. The Investigation Branch Control Framework is applied to assure the adherence to policy and best practice of the investigations conducted by the Speak Up team. The Investigator's Manual provides guidance and some mandatory elements for the Speak Up investigators to follow when conducting investigations which maintains consistency with how other

⁴ [Protect Benchmarking Report February 2021](#)
[Protect Benchmarking Report November 2021](#)

⁵ [This is evidenced by the following paper: Post Office Investigations - KMPG Review Findings \(p,110\), which was approved by GE \(GE Meeting Minutes 15th September 2021\).](#)

⁶ [Whistleblowing Policy](#)

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investigations are undertaken in POL. These documents are all in the process of being finalised. A Whistleblowing Process⁷ document was created in 2019, and subsequently updated in 2020 and a revised Process document is being developed to reflect the changes to process being employed by the Speak Up team in practice.

Each month, Speak Up MI⁸ is reported to the Group Legal Director, the Group General Counsel and then on to the GE and via the NED Champion to the Board. Meeting papers are submitted to Co Sec, and meeting minutes are kept by Co-Sec. Trends in the analysis shows a general increase in volume of reporting (c200 reports per year) and that the impact of these cases are increasing as more serious matters are reported. This may be a sign that the dedicated Speak Up team is becoming more trusted.

The Speak Up team have made presentations during 2022 to NFSP representatives as to how the Speak Up service works and to encourage Postmasters to use it. The Head of CIU has also presented in 2022 and 2023 to the national officials of NFSP the commitment of POL to making the Speak Up service available to Postmasters and the conduct of investigations. Both the Speak Up team and CIU have worked alongside the NFSP when investigating sensitive Speak Up matter or other investigations where NFSP have supported Postmasters. Feedback from the NFSP is positive.

The below table shows the increase in cases opened from reporting made to the Speak Up service from 2018. The significant increase in numbers during 2021 and 2022 could be seen as increased confidence in the reporting process when a dedicated team was in situ and were presenting to POL staff and NFSP.

Year	Cases	Increase
2018	39	
2019	44	13%
2020	46	5%
2021	98	113%
2022	149	52%

Response Gap Analysis: *Gap analysis of work still required to deliver the Response to Relevant Findings, and the timeline of when these actions will be achieved satisfactorily and, where necessary, assured. Overview of resource model (incl. any additional resources / funding) also to be set out.*

Although not specifically required for conformance with the CIJ, there are a number of whistleblowing recommendations presented within KPMG's 'Project Birch' of August 2021 and the Protect self-assessment of November 2021 which are yet to be implemented⁹.

⁷ [Whistleblowing Process V2](#)

⁸ Copies of all MI produced from 2018 onwards are stored in the Whistleblowing Teams Site: [Monthly MI](#).

⁹ These include the establishment of a network of 'Speak Up Advocates'; plans to prioritise communications to inform employees of positive actions to increase confidence in whistleblowing arrangements; line manager training; development of an updated process document; formalising a root cause analysis and lessons learnt structure.

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There are also a number of outstanding actions as set out in the Whistleblowing Action Plan presented in the most recent annual review in March 2022.¹⁰

The updated Group Investigations Policy, the Investigation Branch Control Framework and the Investigator's Manual require finalisation before implementation.

During March 2023, Ernst and Young are conducting a review of the Speak Up service and will benchmark the effectiveness of the function against other retailers. The policy framework has been examined, a mix of PIDA-qualifying and non-PIDA qualifying Speak Up investigations were reviewed, and five senior staff (CEO, Speak Up Champion, Group General Counsel, Group Legal Director, and Investigations Champion) will be met to discuss their understanding of the Speak Up purpose and function. A report with recommendations is expected by the end of March 2023. This will be considered in the design and implementation of a new Speak Up two-year plan to be in place before the end of 2023.

Response Plan: *A plan setting out activities and outcomes / milestones that will be undertaken over the coming 12-18 months to demonstrate Activities Undertaken to Date show sustained conformance and that progress against the Response Gap is being made. This will also be a tracking tool for IDG 2.0.*

A Speak Up strategy is being written and will run for a two-year period. This will have a strong emphasis on identifying and engaging difficult to reach parts of our colleague base as well as the Postmasters and their staff. Currently, awareness briefings occur but these are ad hoc. The strategy will structure this and be more intelligence-led.

The Speak Up reports and subsequent investigations are recorded on Convercent, a software system which is not really suited to the task. This makes aggregating and analysing trends, developments and case progression time consuming and relatively unsophisticated. As part of a wider investigative case management programme, it is hoped that Speak Up reporting and cases can be a segregated part of a different and more effective case management system in 2023. This case management system will be in place by the middle of 2023.

We are awaiting the output from EY external benchmark¹¹, however, current expectations are that the following actions will form part of the 2-year plan

- **F2F Training:** GE, Board, POMS, refresher for those running the service including the Conflicts team, Executive Assistants, new Whistleblowing Champion
- **Line managers:** FAQ on how to respond to a discloser with dos and don'ts
- **Comms:** further awareness/ understanding comms + suitably anonymised success stories re less emotive subjects such as process changes following whistleblowing reports
- **Tone from the top:** more regular mention of Speak Up and their support for it by Board, GE, SLG
- **Outreach programme/ Awareness:** roadshow to PM groups
- **International Whistleblower Day-** 23 June
- **Documenting/ evidencing existing practice:** e.g., detriment assessments throughout case
- **Feedback from Whistleblowers:** request at end of logging, then post conclusion of case

¹⁰ ([Whistleblowing Report and Policy Review](#))

¹¹ The intention is to share the 2 year Strategy with GE, RCC & ARC.

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- **Continuous improvement:** 2 integrity officers on apprenticeship for investigators, ongoing training for senior investigators

The Whistleblowing and Investigation Branch Control Frameworks, once finalised and approved by the risk committees, will provide on-going assurance over the conduct of the Speak Up team's investigations.

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Investigations

The Judgements were generally critical of POL's approach to investigations, including in the context of shortfalls and discrepancies and the Horizon system. Criticisms included:

- the presumption of Postmaster culpability;
- insufficient provision of information to Postmasters who had shortfalls during both the investigation phase and subsequently as formal disclosure where proceedings were in hand;
- poor communication with Postmasters throughout an investigation with the outcome that the Postmasters were unable to examine the issues themselves;
- failed to follow all reasonable lines of enquiry, including potential alternative explanations provided by Postmasters;
- knowingly made false assertions relating to the reliability of Horizon data; and
- failed to discharge properly the duties of a prosecutor.

The CIJ implied 13 terms into the Postmaster contracts relevant to investigations on the basis they were consequential upon the overarching implied duty to act in good faith or on the grounds of necessity for business efficacy.

Shortfalls	
The CITJ implied the following terms into the contracts:	
POL shall:	Paragraph reference
"properly and accurately to effect, record, maintain and keep records of all transactions effected using Horizon"	B2(c) and paragraph 746
"make reasonable enquiry, undertake reasonable analysis and even-handed investigation, and give fair consideration to the facts and information available as to the possible causes of the appearance of alleged or apparent shortfalls (and the cause thereof)"	B2(h) and paragraph 746
"properly, fully and fairly investigate any alleged or apparent shortfalls"	B2(l) and paragraph 746
"properly and accurately to produce all relevant records and/or to explain all relevant transactions and/or any alleged or apparent shortfalls attributed to [Operators]"	B2(d) and paragraph 746
"to co-operate in seeking to identify the possible or likely causes of any apparent shortfalls and/or whether or not there was any shortfall at all"	B2(e) and paragraph 746
"seek to identify such causes itself, in any event"	B2(f) and paragraph 746
"disclose possible causes of apparent or alleged shortfalls candidly, fully and frankly"	B2(g) and paragraph 746

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“provide adequate training and support to the [Postmasters]”	B2(a) and paragraph 750
“take reasonable care in performing its functions and/or exercising its functions within the relationship, particularly those which could affect the accounts (and therefore liability to alleged shortfalls) [of Postmasters]”	B2(t) and paragraphs 752, 768
“not to exercise any discretion arbitrarily, capriciously, or unreasonably”	B2(r) and paragraphs 752, 768
“provide a [Horizon] system which was reasonably fit for purpose, including any or adequate error repellency”	B2(i)(b) and paragraph 750
Loss Recovery	
not seek “recovery from [Postmasters] of [any alleged shortfall] unless and until [POL]”: (i) “established that the alleged shortfall represented a genuine loss to [POL]”; and (ii) “[POL] had carried out a reasonable and fair investigation as to the cause and reason for the alleged shortfall and whether it was properly attributed to the Claimant under the terms of the [SPMC] (construed as aforesaid)” As a result, POL can recover losses only when POL is able to demonstrate that the loss is due to negligence, carelessness or error on the part of the Operator.	B2(m) and paragraph 746
Audit	
“properly, fully and fairly investigate any alleged or apparent shortfalls”	B2(l) and paragraph 746

Response to Relevant Findings: *Comprehensive view of what constitutes sufficiency in response to the Relevant Findings, underpinned by relevant standards or benchmarks (i.e. desired end state, recognising a path to conformance is necessary but that not all desired actions may be possible).*

The right response for POL was to cease investigative work conducted in this manner and change the structures which led to these Judgements, and then to rebuild a new investigative function which worked differently.

This new function should be independent and open-minded seekers of the truth, irrespective of where the evidence leads, and be separated in terms of decision making and association with the prosecution function.

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We are not conformant unless we comply with the 13 implied terms listed above. My understanding is that this was executed through IDG 1 and I have not sought to comment here.

Activities Undertaken to Date: *Comprehensive view of activities undertaken to date in Response to Relevant Findings and the extent to which these can be evidenced (e.g. processes and governance to ensure sustained conformance, level of assurance, etc.).*

New teams (such as the Disputes Resolution, Network Support, and Network Monitoring teams) were stood-up in April 2021 which were designed to work with Postmasters to seek to establish the reason for shortfalls. These teams can be engaged by Postmasters via the Branch Support Centre and their findings are shared via a report with the Postmaster. These are investigative activities but without the adversarial approach of the past. Since April 2021, a number of new teams have been in place with a function to engage with Postmasters who have disputed shortfalls or stock discrepancies. These teams engage with both Postmasters and transaction and stock data to openly work with Postmasters to objectively understand what has happened and the reasons for the shortfalls etc. In a small percentage of these investigations where a reasonable explanation such as error, lack of training, or mistake does not explain the shortfall, referrals are made to the Central Investigation Unit (CIU) to consider whether there is a criminal offence explanation. Where this is reasonably suspected, CIU in line with policy, may report this matter to the police for their investigation. This process is much more collaborative and transparent with the Postmaster as pre-Judgements the practice was for no required engagement with Postmasters until investigators, often without notice, attended post offices to interview the Postmaster under caution.

Part of the enquiries conducted by these new teams are checks to establish whether there were any relevant faults or bugs with the data set which may explain the shortfalls. Calls made from post offices seeking assistance and/or training are also identified and considered. The purpose of this is to be fair in considering all potential explanations. These enquiries were not built into the investigative methodologies in the past.

Decisions relating to the ending of contracts will be made by a sub-set of the General Executive which demonstrates the seriousness with which this is considered and how robust the under-pinning information must be.

These teams provide management information through to the General Executive, but information obtained by the various investigation teams is now also shared across the various teams themselves e.g., the CIU see the root cause analysis of work in the Disputes Resolution team, the Director overseeing the Disputes team sees the CIU's monthly report, and all teams see the findings of the Branch Assurance teams. This sharing of information increases the breadth of considerations all these teams consider when seeking explanations of events.

An initial Group Investigations Policy and a separate Cooperation with Law enforcement Policy were adopted in 2021 following cross functional collaboration and external review from P&P & HSF. These policies were designed to put some structure around how investigations across POL were conducted and how information could be shared with law enforcement given the variety of sources of data and the perceived levels of confidence POL had in these sources.

In August 2021 KPMG undertook a review of POL's investigations process ('Project Birch') to establish whether its decentralised model was effective, especially in relation to high-risk cases and to consider the best model for investigations going forward. The review found that there was limited central

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oversight and a lack of overarching consistency over how investigations are undertaken and recorded within POL. A number of recommendations were made to introduce a centralised approach to investigations, triaging, and consistency in reporting. In September 2021, following this review, GE approved the setting up of the CIU and the appointment of the Head of CIU, who reports to the Group Legal Director.¹²

Based on the KPMG report, a Central Investigation Unit (CIU) was formed during 2022. This small team is designed to be the centre for investigative excellence within POL. They conduct inward and outward facing investigations which are complex and/or sensitive and also conduct the assurance of the investigative work carried out by the new teams mentioned above. The staff in CIU have been carefully selected for their experience and seniority. There are two senior investigators who work alongside the Speak Up team. These senior investigators, and the Head of CIU, have between them over eight decades of experience as investigators and senior leaders of teams conducting criminal, civil, regulatory, and corporate investigations. Previous roles include:

- Head of Enforcement at The Pensions Regulator directing and overseeing civil, regulatory, and criminal case work; designing and implementing Victim Code compliance
- Lead Specialist responsible for designing and delivering investigative training at The Pensions Regulator
- Lead for intelligence assessments, external liaison, and intelligence collection techniques at Financial Services Authority
- Active participant in a former Attorney General's fraud working group
- Participated in drafting criminal statutes in two Commonwealth countries to facilitate the host nations counter specific risks more effectively
- Acted as one of two designated UK National Experts for financial crime at Europol
- Global Head of Investigations for a multinational company involved in oil, gas, life science, automotive, agricultural, government contracts, and international standards sectors with a presence in 120+ countries
- Investigation lead and senior manager for NHS Southwest
- Seconded from the British Royal Military Police to lead the investigation training at the US Army's police training school having been Head of Investigations for the British Army
- Conducting human rights abuse investigations in Iraq and Afghanistan
- Conduct of 100+ compliance, ethics, and bribery and corruption investigations in India, China, Middle East, Africa, and South America
- Coaching and mentoring heads of profession for law enforcement agencies in Sri Lanka, Jordan, and Turkey with a FCO Justice and Home Affairs agenda
- Investigations Director within a sensitive investigations unit of a high street bank

In Autumn 2022, an Investigations Champion was appointed from amongst the NEDs. There is a terms of reference document for this role which is designed to support the independence of the investigation teams and to act as a most senior level escalation point for matters such as conflicts of interest in reporting lines or the identification of significant risks.

The Judgements were most critical of POL's conduct of criminal investigations and prosecutions. POL no longer conducts private prosecutions. From August 2022, the CIU has also collected evidence to an

¹² [This is evidenced by the following paper: Post Office Investigations - KMPG Review Findings \(p,110\), which was approved by GE \(GE Meeting Minutes 15th September 2021\).](#)

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admissible standard for use in the criminal justice system where POL reasonably believes that they have been the victim of a crime.

From June 2022, it has been POL's policy to refer suspected criminal activity, as a victim, to the appropriate law enforcement agency. CIU staff will assist law enforcement with the collection of evidence, but CIU and POL are not the investigative authority. This is a divergence from the activity criticised in the Judgements where POL had operated as victim, investigator, and prosecutor. Law enforcement will now consider what evidence will be needed to be collected and whether matters should be referred to the public prosecutors. Public prosecutors will then decide whether the various evidential and public interest tests have been met and so whether cases should progress to court. CIU will be the only contact point for law enforcement and prosecutors where POL has reported a matter as a potential victim of crime. This ensures consistency of approach and uses POL's most experienced investigators to collect evidence where needed and with law enforcement's agreement and direction.

The other elements of CIU's work includes the investigation of incidents such as significant process failings within POL and the conduct of senior staff. These constitute around 60% of CIU and Speak Up teams' work.

The National Federation of Sub-Postmasters have been engaged by CIU and CIU has explained the new approach to investigations and to criminal matters in particular. This has been well received and CIU and the Federation now communicate fairly frequently on specific investigations.

The Inquiry team collated 28 possible issues from the Human Impact testimony given at the Inquiry. These have been passed to CIU to assess for potential investigation. This assessment will seek to recommend whether or not the incidents referred to by the witnesses to the Inquiry contain any reasonable lines of enquiry which could be followed around conduct of past investigations.

Investigations and whistleblowing will form part of Phases 4 and 5 of the Inquiry. It worth noting that as part of Phase 3 that the Inquiry team identified lack of enquiring minds and accountability as investigative themes. The way in which CIU has structured its investigative methodologies (as shown in the Manual as well as in practice) demonstrate that new practice is very much based on an investigative mind set and an enquiring mind. Accountability is built into decision making and strategy setting. All these elements are encompassed in the assurance work applied to the decentralised investigation teams to ensure all reasonable lines of enquiry are followed and that decision makers record their rationale and are accountable for those decisions.

Response Gap Analysis: *Gap analysis of work still required to deliver the Response to Relevant Findings, and the timeline of when these actions will be achieved satisfactorily and, where necessary, assured. Overview of resource model (incl. any additional resources / funding) also to be set out.*

Response Plan: *A plan setting out activities and outcomes / milestones that will be undertaken over the coming 12-18 months to demonstrate Activities Undertaken to Date show sustained conformance and that progress against the Response Gap is being made. This will also be a tracking tool for IDG 2.0.*

The policy under-pinning of the investigation function is being refreshed with previous policies to be replaced by a single policy and an investigator's manual. The new policy sets out POL's approach to investigative activity and stipulates mandatory elements.

The safe management of case hand-offs, disclosure obligations, and efficient investigation requires that the POL investigation function uses the same case management system. At the moment at least

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four different electronic systems are used. This exposes POL to risk. A suitable case management system that could be used by all the investigation function has been identified and is currently being procured.

An engagement plan with Postmasters both via NFSP and directly is being structured.

CIU was only officially stood up in January. It is building processes and procedures in-flight due to customer demand. The priorities for the team are under review and requires settling. The scale of the team's area of operations must be determined which in course will determine the size of the team itself.

The current model commenced in January 2023 to run for a year as a test-and-learn approach. At the end of 2023, a two-year strategy for POL investigations will be designed and approved following an external review of the investigation function and CIU in particular.

An assurance framework has been established for CIU to conduct monthly dip-sampling of the other investigative team's case work – the teams which were formed in 2021 to investigate shortfalls and stock discrepancies. A 40+ element scheme is used to assess the quality of the investigations. This includes record keeping, objectivity, following reasonable lines of enquiry, and disclosure obligations. Each month the sampling is reported to the relevant chains of command and to the Group General Counsel and the Investigations Champion. This started in February 2023 as a pilot and is now established as a monthly activity. Around 40% of CIU's capacity is committed to this assurance work.

The assurance framework needs to be refined, embedded, and expanded to encompass further teams' activities. Capacity and priority will determine how far this develops.

Assurance of CIU's work is conducted by the Compliance function.