

Appendix A

Summary of Whistleblowing reports received 2019-20

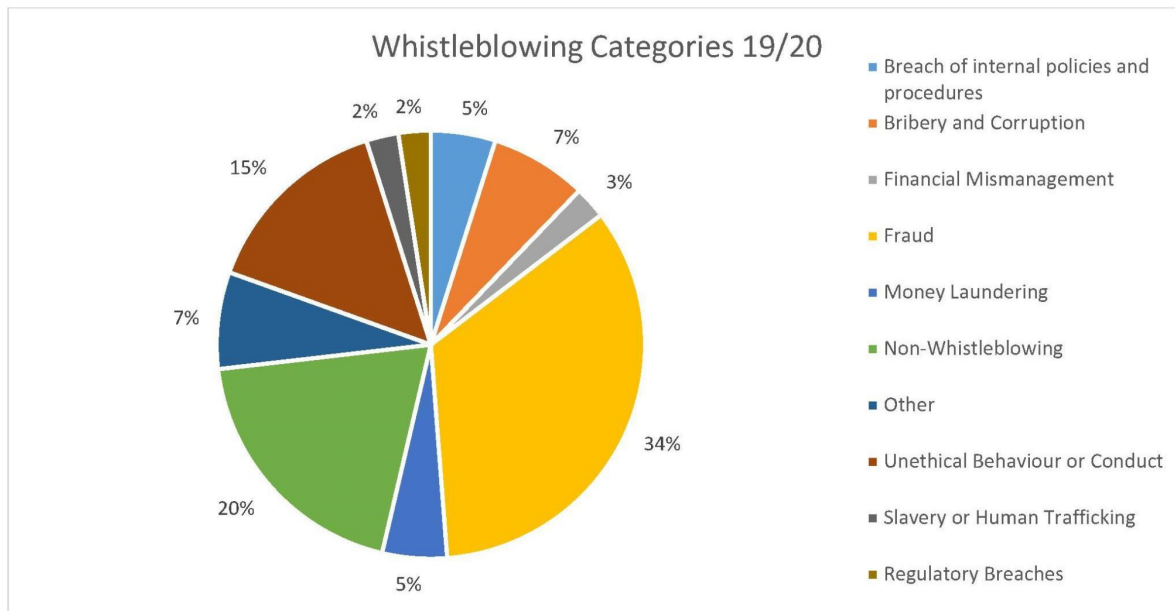
There have been numerous reports submitted by and about employees at a specific non-customer facing location, and each report has been investigated independently. This trend has been raised with the appropriate HR representative to carry out site visits and investigate if there are any underlying root causes or issues at this location. As a result of Covid-19 restrictions, a number of planned site visits for the end of the year have been postponed until restrictions are lifted.

- 41 whistleblowing reports were received and 43 cases were closed. (a number of cases closed were historic from 2018/19)
- The majority of the allegations were about branches (14 reports). There were 9 reports made about Post Office employees (this includes back-office, DMB and Supply Chain employees).
- There has been a decrease in anonymous reports being submitted, showing that reporters have increased trust in POL to manage their concerns effectively. Most anonymous reports are about employees (4).

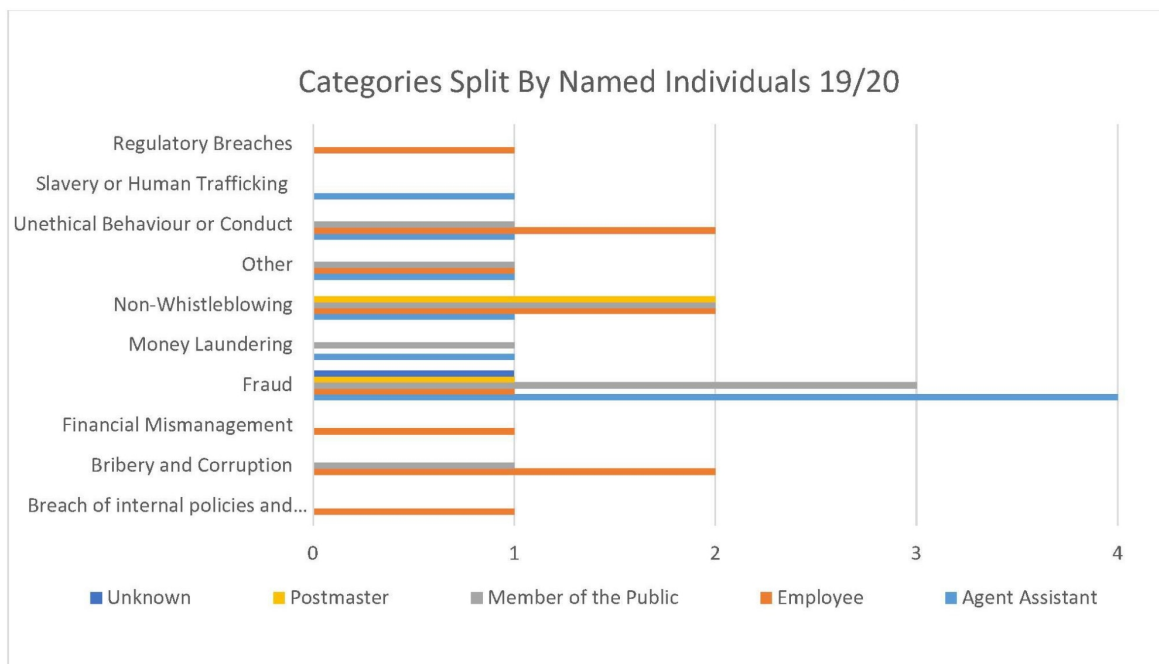
Allegations reported by	Volume 18/19	Volume 19/20	Percentage Increase/Decrease
Anonymous	21	9	-59%
Agent Assistant	11	9	-18%
Postmaster	4	3	-25%
Employee	3	11	267%
Member of the public	2	9	350%
Third Party*	2	0	-100%

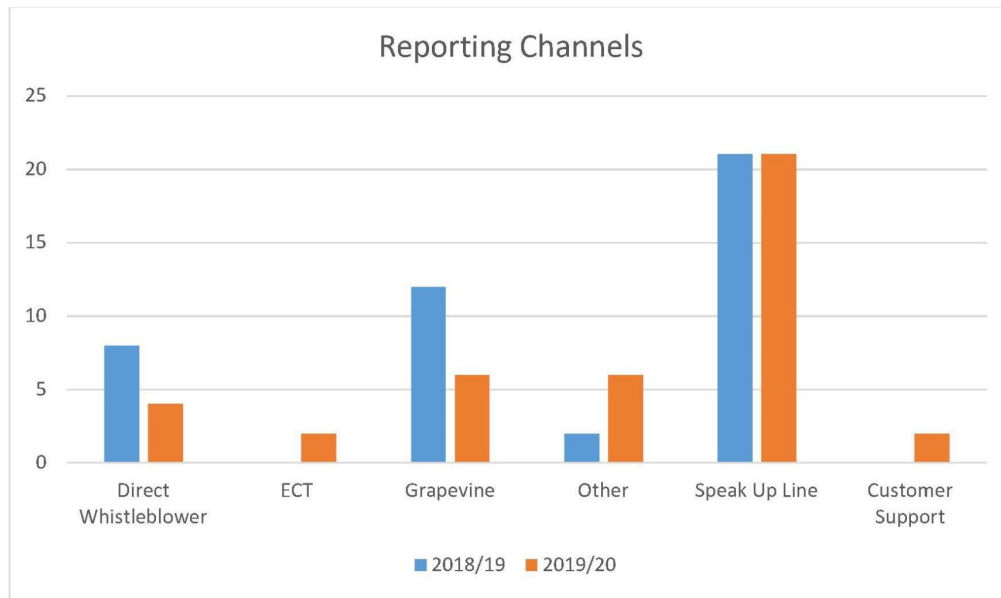
*This includes the Police, Royal Mail and Bank of Ireland

Who the allegations was about	Volume 18/19	Volume 19/20	Percentage Increase/Decrease
Postmaster	22	7	-68%
Employee	10	9	-10%
Unknown	5	4	-20%
Agent Assistant	4	5	20%
Branch	2	14	600%
Post Office Ltd	0	2	N/A



- In comparison to 2018/19, reports relating to Fraud increased from 23% to 34%, whilst breach of internal policies and procedures decreased from 21% to 5%
- There were 5 reports of Money Laundering, Bribery or Corruption in 2019/20 in comparison to last year which did not see any reports relating to these categories. All concerns of Money Laundering have been investigated by the Financial Crime Team.
- 5 of the 7 reports raised in relation to Postmasters were regarding concerns of fraud.





- In the last 2 years, the most popular channels used to report concerns were the Speak Up line.

Appendix B

Whistleblowing Policy Minimum Control Standards Assurance

The below table shows the residual risk rating from a first and second line of defence perspective for each control type within the currently approved policy as at the Q1 2020/21 review

Risk Description	Control Type	Description of control	Residual risk rating			Control Strength		Q1 Assurance Comments
			L	I	S	1st LoD	2nd LoD	
Failing to investigate the whistleblowing report and take necessary action	Directive	(a) Nomination of a Whistleblowing Officer; (b) Regular reports to R&CC/ ARC; (c) Escalation process to the Audit and Risk Committee	1	2	2	Effective	Effective	Ben Foat GC is nominated as the WBO – no change during Q1. During Q1 the quarterly WB MI has been produced and sent to R&CC/ARC with no changes or problems in the process. In addition the WBO Ben Foat met with FCT in Q1 to discuss all aspects of the WB system. The WBO was happy with all actions and with the comms plan in place for the year.
Failing to investigate the whistleblowing report and take necessary action	Preventative	(a) WB Policy; (b) training; (c) Escalation of WB reports; (d) comms	1	2	2	Effective	Effective	The WB Investigation guide remains in draft status, pending WBO sign-off. The guide has been shared with internal stakeholders in order to support investigations with a caveat advising the document has not been finalised. Due to covid-19 implications, a number of WB reports have been put on hold whilst location visits are not possible. All instances have been raised with the WBO with regular updates sent to the investigating individual regarding the latest status.

Risk Description	Control Type	Description of control	Residual risk rating			Control Strength		Q1 Assurance Comments
			L	I	S	1st LoD	2nd LoD	
Failure to ensure confidentiality for the whistleblower	Preventative	(a) WB policy; (b) Speak Up line reporting; (c) designated WB email inbox; (d) WB confidentiality arrangements	1	2	2	Effective	Effective	There have been no breaches of WB process in Q1. All Whistleblowing reports via the Speak Up line have been migrated to the new portal hosted by Navex. No breaches to whistleblowers confidentiality.
Failure to ensure confidentiality for the whistleblower	Corrective	(a) WB breach escalation process	1	2	2	Effective	Effective	There have been no breaches of WB escalation process in Q1.
An individual may raise a whistleblowing report with other individuals in the Group. Details may then be shared with various stakeholders before being passed onto the Whistleblowing Officer	Preventative	(a) WB policy; (b) training; (c) comms.	1	2	2	Effective	Effective	Comms issued from the WBO in April reminding colleagues of the importance of whistleblowing and to advise on the new Navex reporting details. Further comms are being developed. The MLRO is looking at the possibility of creating WB learning content on success factors along with animations. Learning still remains a work in progress.
An individual may raise a whistleblowing report with other individuals in the Group. Details may then be shared with various stakeholders before being passed onto the Whistleblowing Officer	Corrective	(a) WB breach escalation process	1	2	2	Effective	Effective	WB escalation process is in place and is robust with no changes or breakdown in process during Q1.

Risk Description	Control Type	Description of control	Residual risk rating			Control Strength		Q1 Assurance Comments
			L	I	S	1st LoD	2nd LoD	
Failure to capture/report sufficient information about the issue may mean that the underlying issue cannot be properly investigated and resolved	Directive	(a) WB policy; (b) training.	2	2	4	Effective	Effective	Comms issued from the WBO in April reminding colleagues of the importance of whistleblowing and encouraging full reporting. Further comms are being developed.
Failure to capture/report sufficient information about the issue may mean that the underlying issue cannot be properly investigated and resolved	Corrective	(a) Review of WB report database	2	2	4	Effective	Effective	No breaches or issues identified with WB database Q1 Monthly MI of the WB database is effective and produced with no issues identified in Q1.
Failure to effectively record whistleblowing reports and pass onto the Whistleblowing Officer, due to factors such as resource or IT failure	Preventative	(a) Review of service and processes; (b) WB policy	1	2	2	Effective	Effective	During Q1, the 'Speak Up' service has migrated from Expolink to Navex. Navex offer a more robust information capturing service.
Breach of whistleblowing guidelines such that a whistleblower suffers prejudice as a result of making a report	Preventative	(a) WB policy; (b) training; (c) comms.	1	2	2	Effective	Effective	No known breaches or mistreatment of whistleblowers during Q1.