

30/09/2010

Amsphere Mail - REGINA v SEEMA MI...

amsphere

charles.mclachlan

GRO

## REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010

Jenkins Gareth G [REDACTED] GRO  
To: charles.mclachlan [REDACTED] GRO  
Cc: Thomas Penny [REDACTED] GRO

4 March 2010 17:48

Charles,

I've added my comments to your 5<sup>th</sup> Report (attached – comments are as Word revisions – mainly in the far right hand column).

<<0303.5th interim technical expert's report to the Court 2010-02-25 v0 1 (2).doc>>

As discussed briefly I've also now got hold of the transaction logs for December 2006 to December 2007. These amount to a total of nearly half a million transactions (431,490 to be precise).

What I have done is searched through them looking for all examples of Debit Card transactions which have not been successful, since this seems to be one of the defence's main attacks on the system.

There are 92 such failed transactions for a total value of £117,149.98. I've analysed all those with an individual value of more than £1,000 (leaving £6,113.55 worth that I've not analysed).

In all the cases I've analysed one of 3 things happened:

1. The Customer session was then settled by a Cheque (and so the failure must have been noticed by the clerk)
2. The Customer session was abandoned (ie any good were returned and the transactions cancelled and the only item from the session is the failed Debit Card payment).
3. The Customer session was settled to Cash (which could have been accidental). However in all such cases the transaction was subsequently reversed resulting in the cash also being reversed.

There are business rules that control whether transactions can be cancelled or if they have to be committed and then reversed (which is the main difference between cases 2 and 3 above). I suspect (but can't necessarily prove) that in case 2 the sessions were for purchase of Foreign Currency. In case 3 the sessions were all for purchase of Premium Bonds.

I think this refutes the assertion that failed Debit Card Payments are the cause of the losses.

I'm not sure what further analysis to carry out. However I've identified some possible areas to pursue:

1. I've looked at Pouch Reversals (where cash or currency is packed for despatch to POL's Cash Centre) and the Pouch is subsequently Cancelled. This is a method by which cash losses can be partially hidden and was mentioned in the defendant's interviews. For Dec 2006 there were no such examples.
2. Each night there should be a Cash Declaration made for each Stock Unit in the Branch indicating the current cash in the till. It is also possible to look at all the cash movements for each Stock Unit by looking at the Cash transactions. I've tried to compare the Cash movements in terms of the Transactions and also in terms of differences in Declarations and there seems to be very little correlation indicating that the cash declarations are probably inaccurate
3. As part of the monthly Balancing process, special transactions are recorded to reflect Stock Adjustments and Discrepancies detected by the system as part of this process. These all result in the system assuming that Cash is put into (or removed) from the Till to reflect these Adjustments / Discrepancies. It may be worth examining these.

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As arranged, I'll give you a ring at 12 noon tomorrow.

Regards

Gareth

Gareth Jenkins

Distinguished Engineer

Applications Architect

Royal Mail Group Account

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