

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL
POLTD/0708/ 0249

SUSPECTED OFFENCE
False Accounting

Name: Seema Misra

Rank: Sub Postmaster **Identification Code:** 4

Office: West Byfleet SPOB **Office:** 126023

Age: **GRO** **Age:** **GRO**

Service: 2 Years 7 Months **Service:** 30 June 2005

Nat Ins No: **GRO**

Home Address: **GRO**

Contract for Services Suspended: 14 January 2008 on the authority of Elaine Ridge

If applicable to be prosecuted by : Royal Mail Group (including Post Office Ltd)/Crown Prosecutor

Designated Prosecution Authority if applicable: Dave Pardoe, Senior Security Manager Fraud Strand

Discipline Manager: Elaine Ridge, Contracts and Services Manager

Discipline Manager

The brief circumstances leading to the suspension and interview of the Sub postmaster named above are as follows;

On Monday 14 January 2008, Keith Noverre, Sue Le May and Chris Stevens, Branch Auditors from the Network Audit Team attended West Byfleet SPOB, 14 Station Approach, West Byfleet, KT14 6NG and reported a shortage in the cash and stock of approximately £77,000.00, however this figure included a known debt of £3,034.03.

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL

Mr Noverre informed me that when Ms Seema Misra, Subpostmaster, attended the office, she had informed him that the account would be short by between £50,000.00 and £60,000.00. Further to that Ms Seema told Mr Noverre that the balances had been adjusted in order to produce a clear trading statement.

At approximately 1410 on Monday 14 January 2008, I attended West Byfleet SPOB accompanied by Lisa Allen and Jon Longman, Post Office Investigation Managers. I spoke with Keith Noverre who informed me of the current situation. I introduced myself and my colleagues to Ms Misra. Ms Misra handed me two handwritten reports, both signed by herself. In the reports, Ms Misra states the shortages are due to staff thefts from about one year ago. She states that she made up a rem pouch and she was going to borrow money from friends and family in order to fill it up. The note also states that she wants to pay the losses back to Post Office Ltd.

Mr Noverre handed me two remittance pouches. Remittance pouch barcode number 302124615598 contained a remittance out slip produced on 09 January 2008 for £13,000.00 and return advice slip, produced on 09 January 2008, which has been datestamped and signed by Ms Misra. Remittance pouch barcode number 302124615581 contained a remittance out slip produced on 09 January 2008 for £14,000.00 and return advice slip, produced on 09 January 2008, which has been datestamped and signed by Ms Misra. It should be noted that neither pouch contained any cash.

West Byfleet SPOB is located in a parade of shops in the centre of West Byfleet town. The Post Office secure area is located at the rear of a retail premises, and it should be noted that the secure area was generally in a tidy condition. Ms Misra and her husband also own the retail premises, which operates as a convenience store.

At 14.28 on Monday 14 January 2008 I cautioned Ms Misra in the presence of Ms Allen and Mr Longman and Post Office form CS001 was completed. Ms Misra agreed to a voluntary tape-recorded interview and indicated that she did not require a solicitor. Further to this Ms Misra agreed to a voluntary search of her home address.

At 15.19 Ms Misra informed me that she needed to count the shop takings and prepare the banking. I asked Ms Misra if she would be prepared to pay any of the shop takings back into the Post Office in order to reduce her losses. Ms Misra agreed and said that she would pay back as much as she could, but had to bank some in order to cover bills. I explained to Ms Misra that any money repaid would be accepted without prejudice to any further action that may be

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL

taken. In total the shop takings amounted to £2,975.00, of which Ms Misra handed me £475.00. Ms Misra was handed Post Office form CS025, without prejudice receipt.

Ms Allen made a notebook entry detailing the events of that afternoon.

At 16.25 a search commenced at [GRO] where Ms Misra, her husband and child reside. Ms Misra was offered a Post Office friend for the search, which she declined. However her husband Mr Davinder Kumar Misra was present and witnessed the search. The search concluded at 16.37 and no items were seized. Post Office forms CS005 and CS005c were completed.

At 1725 on Monday 14 January 2008, in an office above West Byfleet SPOB, I commenced a tape-recorded interview with Ms Misra. Also present was Mr Longman. Ms Misra was re-cautioned and reminded of her legal rights. Post Office form CS001 side b was completed. Ms Misra also completed form CS003 indicating that she did not require a Post Office friend present.

In summary, during interview, Ms Misra denied theft but admitted to false accounting.

Ms Misra said that the shortages in the office, were due to previous staff members stealing from her. She added that the loss had been carried for over a year. Ms Misra said that when they first took on the business, they kept on the staff from the previous owner, and left them to run the office. She states that after a while she noticed things weren't right and a theft of £1,000.00 had been reported to the Police. She added the members of staff either resigned or were sacked as the losses were uncovered. Although only £1,000.00 had been reported to the Police, Ms Misra said the loss was actually between £89,000.00 and £90,000.00. Ms Misra confirmed that this loss had been carried since around November 2006. Ms Misra added that they had been paying money back into the account in order to try and reduce the loss.

Ms Misra explained that she would hide the shortages by not only falsifying the cash on hand figure, but also falsely declaring cash in pouches or currencies awaiting despatch. When shown Branch Trading Statement for Branch Trading Period 08, 2006/2007 dated period 15 November to 14 December 2006 Ms Misra confirmed that the cash on hand figure of £27,993.73 and currencies awaiting collection figure declared as £13,070.00 were both falsified figures. When shown the Branch Trading Statement for Branch Trading Period 02, 2007/2008 dated period 16 May to 16 June 2007 and the Branch Trading Statement for Branch Trading Period 08, 2007/2008 dated

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL

period 14 November to 15 December 2007, Ms Misra confirmed that the declared cash on hand figures and currencies awaiting collection were false figures. Ms Misra confirmed that all Trading Statements since Branch Trading Period 08, 2006/2007 were false accounts.

When asked what would have happened if she had shown the correct figures, Ms Misra said that she would have had the Post Office taken away from her. Ms Misra stated that it was a dishonest thing to do and that she had kept her business afloat by doing this, but again said that she had been repaying money back into the account.

When shown the 2 grey rem pouches found in the Post Office, together with rem out receipts totalling £27,000.00, Ms Misra said that she was hoping to get the money from family, friends and the shop takings. Ms Misra confirmed that the figures had been entered onto Horizon as awaiting collection despite the money not actually being present.

Ms Misra confirmed that she was the only person who had completed the Branch Trading Statements at the office since 2007.

The interview was concluded at 18.29. The interview consisted of two tapes and tape seals 060341 and 060342 were used to seal the same. I made a notebook entry was made with regard to the tape-recorded interview with Ms Misra.

Following the interview, Ms Misra completed forms GS033 antecedents and NPA001.

Ms Misra signed bank disclosure for three bank accounts held by Nat West, HSBC and Halifax.

The £475.00 handed to me by Ms Misra has now been paid into the Bank of Ireland, Post Office Ltd Investigation Team Recovery account. The transaction was completed at Littlehampton Branch Office on 16 January 2008.

To date no witness statements have been obtained. Potential witnesses in this case would include Keith Noverre, Sue Le May, Chris Stevens, Jon Longman and Lisa Allen. There is no known reason why any of the witnesses would not be reliable, should this case proceed to prosecution.

The actual loss to Post Office Ltd in this case is £74,609.84.

A summarised transcript of the interview is available. I hold the master tapes

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL
and original evidence at my Littlehampton Office.

This report is submitted for the current position to be seen and noted and for consideration for any disciplinary action required.

Adrian Morris
Investigation Manager

GRO

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, PERSONNEL