

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a)
and 5B, MC Rules 1981, r 70)



Statement of Dave Posnett

Age if under 18 Over 18 (If over 18 insert 'over 18')

This statement (consisting of three pages each signed by me) is true to the best of my knowledge and belief and I make it knowing that, if it is tendered in evidence, I shall be liable to prosecution if I have wilfully stated in it anything which I know to be false or do not believe true.

Dated the 11th day of July 2003

Signature Dave Posnett

I am employed by Post Office Ltd and have been since 1986. My job title is Investigation Manager and my responsibilities are to lead and assist investigations into suspected criminal offences committed against the business by its employees, agents and staff.

On Friday 7th March 2003, I was informed that an audit of the accounts was being conducted at Walton on Thames Post Office, 73 Hersham Road, Walton on Thames, Surrey, KT12 1LN, and that there were indications a substantial deficiency of cash would emerge. I made arrangements to attend the Post Office, with my colleague, Rob Fitzgerald.

On arrival at the office, I introduced myself and Rob Fitzgerald to the Subpostmaster, Mr David Yates, and explained that the reason for our presence was in connection with the audit being carried out. I informed Mr Yates that I wished to speak with the Audit Manager, Mr Paul Bosson, prior to determining a course of action.

Following my conversation with Paul Bosson, I cautioned Mr Yates and invited him to attend a tape recorded interview. I also explained his legal rights and his right to have a friend present during the interview. Mr Yates agreed to be interviewed.

At 1210 hours I commenced a tape recorded interview with Mr Yates, within an office at Walton on Thames Post Office. Also present was Rob Fitzgerald, Investigation Manager. The interview consisted of one tape. I now produce form CS001, relating to Mr Yates' legal rights as item **DP/1**. I also produce the master tape for this interview (bearing seal number 046861) as item **DP/2** and the taped summary of this interview as item **DP/3**.

Signature Dave Posnett

Signature witnessed by Jay Ramrattan

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Dave Posnett

Following this interview, a search of the Post Office secure area was conducted. The search was undertaken by Rob Fitzgerald and Paul Dawkins, Investigation Team Manager, who had subsequently arrived at the office. The search commenced at 1400 hours and was completed at 1515 hours. All items seized during the search were recorded on form CS005, which I now produce as item **DP/4**.

Mr Yates also agreed to a search of his home address of **GRO** and arrangements were made to attend the address. The search was undertaken by Rob Fitzgerald and Paul Dawkins. The search commenced at 1730 hours and was completed at 1830 hours. All items seized during the search were recorded on form CS005, which I now produce as item **DP/5**.

Most transactions performed by a Post Office are checked at some stage thereafter and there are occasions when errors are identified. An example of such an error could be if a customer deposits £100 into a personal Girobank account, but the Subpostmaster enters the transaction on the Horizon system as £10. When Girobank receive the customers deposit slip, they will reconcile the transaction with details supplied by the Post Office. They will note that the Post Office has made an error and an 'error notice' will be generated. The 'charge' error notice is despatched to the Post Office where the transaction occurred and the Subpostmaster is required to financially make good the error and record this within the accounts. Errors work both ways and 'claim' error notices are also issued to Post Offices, whereby a Subpostmaster is permitted to withdraw cash that is proper to him. Records of error notices relating to all Post Offices are maintained at the Post Office Ltd, Accounts Division, Chesterfield.

Due to my position as Investigation Manager, I have access to records relating to the business of Post Office Ltd. As part of further enquiries, I obtained a record of error notices in relation to Walton on Thames Post Office. These records consist of two schedules. The first schedule details error notices covering the period January 2000 to December 2002. I now produce this schedule as item **DP/6**. The second schedule details error notices covering the period 1997 to 2001. I now produce this schedule as item **DP/7**.

Post Office accounting weeks run from Thursday to Wednesday and are referred to as Cash Account Periods (CAP's). After the close of business on Wednesdays, a balance of all cash, stock and transactions is conducted, which culminates in a cash account being produced from the Horizon computer system. This is the official accounting document produced each CAP and one cash account is despatched to Chesterfield and another is retained within the Post Office.

Signature Dave Posnett

Signature witnessed by Jay Ramrattan

Witness Statement

(CJ Act 1967, s9; MC Act 1980, ss 5A(3)(a) and 5B, MC Rules 1981, r 70)

Continuation of statement of Dave Posnett

Whilst at Walton on Thames Post Office I obtained the cash accounts. On further examination of these documents, I can say that that they reflect the period from October 1999 through to March 2003, though a number of CAP's appear to be missing. I now produce these cash accounts as item **DP/8**.

Most of the cash accounts are contained within a folder and whilst examining this folder, I noticed a quantity of P5257MA forms. These are remittance advice notes, completed in duplicate, and Subpostmasters are required to complete these forms when they rem out cash from their Post Office. The advice notes should be placed into a secure pouch with the cash they relate to, prior to collection from the Cash In Transit team. I know from experience that the maximum amount of cash that can be placed into a secure pouch is £20,000.00 and an advice note should be prepared for each pouch being remmed. There were 15 advice notes, dated 23rd May 2002, relating to CAP 09 and totalling £285,000.00. I now produce these advice notes as item **DP/9**.

I am aware that an audit of the accounts was completed at Walton on Thames Post Office on 23rd May 2002 (exhibit MD/1 refers). On examination of the cash account relating to this date (CAP 09), specifically the 'Table 9 Rems To ADC', at page 5, a cash amount of £40,000.00 is recorded at being remmed out, not £285,000.00.

I am also aware that an audit of the accounts was completed at Walton on Thames Post Office on 15th November 2002 (exhibit MD/2 refers). On examination of the Cash In Transit collections book (exhibit PB/3) for the 15th November 2002, there are 16 pouches indicated as being remmed out from the Post Office, detailed on 2 pages. The signatures on these pages appear to be in the name of 'Peter Rodrigues'. A further remittance on 13th November 2002, detailing 2 pouches remmed out, also appears to contain a signature in the name of 'Peter Rodrigues', but this signature is different from the signatures of 15th November 2002. On examination of the cash account relating to this date (CAP 34), specifically the 'Table 9 Rems To ADC', at page 5, a cash amount of £20,000.00 is recorded as being remmed out.

Certain records to which I refer in this statement form part of the records relating to the business of Post Office Ltd and were compiled during the ordinary course of business, from information supplied by persons who have, or may reasonably be supposed to have, personal knowledge of the matter dealt with in the information supplied, but are unlikely to have any recollection of the information.

Signature Dave Posnett

Signature witnessed by Jay Ramrattan