From: Brian Altman GRO
Sent: Sun 08/03/2015 4:45:17 PM (UTC)
To: Parsons, Andrew GRO
Cc: Matthews, Gavin GRO
Subject: RE: Post Office - False Accounting and Theft [BD-4A.FID26231777]
Attachment: image001.jpg
Attachment: image002.jpg
Attachment: image003.jpg
Attachment: ADVICE ON THEFT & FALSE ACCOUNTING.pdf

Andy

Herewith advice. Was easier to put it into a separate document.

Kind regards

Brian

From: Parsons, Andrew GRO
Sent: 06 March 2015 14:36
To: Brian Altman
Cc: Matthews, Gavin
Subject: RE: Post Office - False Accounting and Theft [BD-4A.FID26231777]

Brian

Tony's comments were that:

- I don't know where you [POL] are getting your legal advice from but it's wrong.
- False accounting is a lesser offence than theft. It is not correct for POL to say that Second Sight was incorrect.
- For example, if someone steals that is more "serious" than if somebody falsely accounts to cover up an accidental loss of £10k.
- However, if someone was to falsely account for say £500k then that is an offence of greater seriousness.

These are obviously not verbatim but capture the gist of what was said.

Kind regards
Andy

Andrew Parsons
Managing Associate

Direct:
Mobile:
Fax:
GRO

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From: Parsons, Andrew
Sent: 06 March 2015 14:21
To: 'Brian Altman'
Cc: Matthews, Gavin
Subject: RE: Post Office - False Accounting and Theft [BD-4A.FID26231777]

Thanks Brian – I'll try to get hold of POL asap.
A

Andrew Parsons
Managing Associate

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From: Brian Altman GRO
Sent: 06 March 2015 13:50
To: Parsons, Andrew
Cc: Matthews, Gavin
Subject: RE: Post Office - False Accounting and Theft [BD-4A.FID26231777]

Dear Andy

I am well thanks. Hope you are too?

I have had a quick read through of your email and hope to revert by end of Monday.

In the meantime the one question I have for you is I'd like some expansion – if you can get it – of precisely what Tony Hooper said. The "equality" of offences is actually not a criminal legal concept as such, although I understand what this is really all about. So that's why I'd like to know what Tony did say i.e. how he expressed himself if we know it. Can you see what you can do by end of play today, as I am in court Monday and intend looking at this on Sunday.

I shall be out at 4pm and incommunicado for a couple of hours so I'll leave it to you to see what you can do.

Brian

From: Parsons, Andrew GRO
Sent: 06 March 2015 12:57
To: Brian Altman
Cc: Matthews, Gavin
Subject: Post Office - False Accounting and Theft [BD-4A.FID26231777]

Brian

POL00125777

I hope you are well. I'm contacting you as Gavin is IRRELEVANT and there is a (hopefully quick) question on which POL should be grateful for your advice. I've also put a call into your clerks who may have left you a message about this.

In short, the question is: Could the offence of false accounting be characterised as being equal to the offence of theft?

Background

Recently Second Sight has begun to advance an argument that Post Office has charged Subpostmasters with theft (even though, in their view, there is no evidence of theft) with the aim of pressuring the Subpostmaster to then plead guilty to a "*lesser*" charge of false accounting. Once the guilty plea to false accounting is secured, the theft charge is then dropped. An example of this can be seen in SS' Case Review Report in the case of M103 - Mr Burgess (copy attached – see para 4.19 onwards).

In response, Post Office asked Cartwright King to prepare a draft letter to SS (copy attached) pointing out the errors in SS' analysis in case M103. This included addressing the above point on why Post Office charges theft in some cases. This draft response included the following statement:

- *The suggestion that the offence of false accounting is a less serious offence to that of theft. This suggestion has appeared in a number of contexts, most commonly where an Applicant has pleaded guilty to the former offence so as to avoid "the more serious" charge of theft, or has pleaded guilty to "the lesser offence" of false accounting.*
    - *In fact, both offences are equal in law: both are offences of dishonesty and both carry the same maximum sentence (7 years imprisonment).*

This draft was used as the basis for a letter that was sent to SS on 24 Feb 2015 (copy attached). The final letter included the statement:

- *The suggestion that the offence of false accounting is a less serious offence to that of theft is incorrect. Both offences are equal in law: both are offences of dishonesty and both carry the same maximum sentence (7 years imprisonment).*

The letter was copied to Tony Hooper. Tony has now verbally told Post Office that, in his view, it was wrong for Post Office to suggest that theft and false accounting were equal offences.

Advice required

Post Office wishes to ensure that the statement made in its letter of 24 Feb 2015 is defensible. We should therefore be grateful for your advice on:

- As a basic legal point, whether both offences do carry the same maximum sentence and whether they are both offences of dishonesty (we presume that this is correct and is not the source of Tony's comment)?
- What arguments could be advanced to defend this statement?
- What arguments could be advanced to attack this statement?
- Whether in your view it is fair to characterise these offences as being equal (against whatever yardstick you think is most appropriate to apply)?

A formal advice is not required. Your thoughts by email would be perfect.

Ideally Post Office would like a response by close on Monday (as it is planning to release some documents on Tuesday that, amongst other things, address this point) but I appreciate that this is very short notice.

If you have any questions, please do not hesitate to give me a call.

Kind regards
Andy

POL00125777

Andrew Parsons
Managing Associate

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