

LEGAL

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION,

POLTD/0708/ 0249

False Accounting

Name: Seema Misra

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

Office: West Byfleet SPOB **Branch Code:** 126023

Age: 32 **Date of Birth:** GRO

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

Personnel Printout: At Appendix: C

Nat Ins No: GRO

Home Address: GRO

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

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

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

Discipline Manager: Elaine Ridge, Contracts and Services Manager

Corporate Security Criminal Law Team

The brief circumstances leading to the suspension and interview of the Subpostmaster 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

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cash and stock of approximately £77,000.00, however this figure included a known debt of £3,034.03. (Copy of Audit report now associated in Appendix B).

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. (Copy of two signed handwritten notes now associated at Appendix B).

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. (Copies of pouches, remittance out slips and return advice slips now associated at Appendix B).

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. (Copy of CS001 now associated at Appendix B).

At 15.19 Ms Misra informed me that she needed to count the shop takings and

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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 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. (Copy of Post Office form CS025, without prejudice receipt now associated at Appendix B).

Ms Allen made a notebook entry detailing the events of that afternoon. (Copy of Ms Allen's notebook entry now associated at Appendix B).

At 16.25 a search commenced at [REDACTED] GRO [REDACTED] where Ms Misra, [REDACTED] GRO [REDACTED] 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. (Copies of CS005 and CS005c now associated at Appendix B).

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 required a Post Office friend present. (Copy of CS003 is now associated at Appendix C).

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.

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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 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. (Working tapes are enclosed at Appendix B). I made a notebook entry was made with regard to the tape-recorded interview with Ms Misra. (Copy of notebook entry now associated in Appendix B).

Following the interview, Ms Misra completed forms GS033 antecedents and NPA001. (Copies of CS033 and NPA01 are now associated in Appendix C).

Ms Misra signed bank disclosure for three bank accounts held by Nat West, HSBC and Halifax. (Copies of the signed bank disclosures are now associated at Appendix C).

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

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transaction was completed at Littlehampton Branch Office on 16 January 2008. (Copy of receipt and funding notification form now associated in Appendix C).

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.

In my opinion there is no reason why Ms Misra should not be prosecuted in this case for the following reasons:

- Ms Misra has stated at interview that she has been falsifying the Branch Trading Statements since Branch Trading Period 08, 2006/2007 dated period 15 November to 14 December 2006
- Ms Misra admitted that she is the only person who completed the Trading Statements during this period, knew that what she was doing was dishonest and that she had gained from these actions

A summarised transcript of the interview with Ms Misra can be found at pages 07 to 14 of the file. I hold the master tapes and original evidence at my Littlehampton Office.

An abridged version of this report, detailing only the facts of the case has been prepared for Elaine Ridge, Contract and Service Manager.

This report is now submitted for the current position to be noted and for advice to be sought from Corporate Security Criminal Law Team regarding the next course of action.

Adrian Morris
Investigation Manager

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