

Draft – Post Office Limited – Strictly Confidential

DRAFT

## Terms of Reference

### Post Office Ltd – proposal for an independent review of the Company's systems relating to the occurrence of apparent shortfalls in individual PO branch accounts

#### **Objectives & Scope**

The Post Office has instructed, 2nd Sight Limited to conduct an independent review of existing cases raised by MPs , and/or Shoesmiths.

This will include the following:

- Reviewing all company-held documentation focussing on why shortfalls occurred.
- Interviewing company investigators to gain insights and to verify their findings,
- Reviewing defence submissions.
- Studying relevant evidence with regard to the 'Horizon' system.

The reviewers will meet any affected MP at their request on a private and confidential basis. It is anticipated that each case will be reviewed individually and that evidence may be obtained from a number of different sources and the a number of meetings may be required which could if it was felt necessary include the sub postmasters involved.

The review will reach conclusions on each case and identify any systemic issues/concerns, including training and support processes.

#### **Information independent investigators**

2nd Sight Limited investigators have extensive knowledge of complex financial computer systems; Ron Warmington, is a Director of 2<sup>nd</sup> Sight and is a Fellow of the Institute of Chartered Accountants and a member of the Association of Certified Fraud Examiners. He spent 35 years working for two of the world's largest banks latterly specialising in forensic fraud investigations. His fellow Director is Ian Henderson, is also a Chartered Accountant, IT Auditor and a Forensic Computer Examiner. His previous roles have included Head of Investigations at the Personal Investment Authority and prior to that he held a number of roles with Lloyds of London. .

#### **Timescales**

It is anticipated that the review will commence in early July. Post Office Limited hope to have concluded the individual MP reviews, and implement any recommended improvements in training and support processes by the autumn.