

Jarnail A Singh
Sent by: Marilyn
Benjamin

01/03/2010 14:30

To: Post Office Security
cc: John Loman/e/POSTOFFICE, Warwick Tatford
GRO
Subject: REGINA v SEEMA MISRA
GUILDFORD CROWN COURT
TRIAL - 15TH MARCH 2010

I now enclose a copy of the 4th and 5th Defence Expert Reports. I also enclose Gareth Jenkins latest E-Mail dated 1st March 2010 for your information. The content does not appear to be very helpful.



4th interim technical expert's report to the Court 2010-02-12 v01.doc



5th interim technical expert's report to the Court 2010-02-25 v01 (2).doc

Jarnail A Singh
Senior Lawyer
Criminal Law Team

Tel.No: **GRO**
Fax.No:

"Jenkins Gareth G"

GRO

01/03/2010 10:35

Jarnail,

To: <jarnail.a.singh@**GRO**>
cc: "Thomas Penny"; **GRO**
Subject: RE: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH

Thanks for the information, which I've now read through.

I think I can summarise the situation as follows:

1. Ms Misera says initially identified that the sub post office was short of cash by about £80 - £90K
2. She tried to cover this up while she repaid the losses which she thought was due to staff theft
3. By the time of the audit in Jan 2008 she was £73K short suggesting she had made good about £10K of the losses
4. When she went to court, she saw an article in Computer Weekly indicating that Horizon was unreliable and decided to jump on the bandwagon.
5. Note that there is no evidence to support any of the cases referenced in the Computer Weekly articles and there is case law showing the reliability of Horizon. (The case of Marine Drive which I think was referred to in the Computer Weekly article.)

However I don't see how anything here changes the fact that she falsified the accounts or that money was missing.

What I still don't understand is exactly what it is that the defence is claiming in terms of where exactly Horizon might have "lost" this money rather than her or her staff stealing it. Therefore unless we can get a clear statement as to exactly what is being looked for and when the system allegedly made mistakes, I don't think there is anything I can do. (I do appreciate that it is up to the Prosecution to prove Horizon is reliable rather than the defence to prove it isn't, but it is always difficult to prove that there are no errors - particularly over such a long period of time.)

Surely it is down to the Post Office investigators to get to the bottom of exactly where there is anything in dispute. At that point I might be able to assist with some technical knowledge to help interpret the various logs to support such areas of dispute.

I'll leave Penny to continue the discussions she is currently having with the Post Office investigators until there is something concrete for me to investigate.

Regards

Gareth

Gareth Jenkins

Distinguished Engineer

Applications Architect

Royal Mail Group Account

FUJITSU

Lovelace Road, Bracknell, Berkshire, RG12 8SN

Tel: GRO

(Note new external number -

old number will not work after 31/12/2009)

Mobile: GRO Internal: GRO

email: Gareth.Jenkins GRO

Web: <http://uk.fujitsu.com>

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-----Original Message-----

From: marilyn.benjami GRO

] On Behalf Of jarnail.a.sing[**GRO**
Sent: 26 February 2010 16:38
To: Jenkins Gareth GI
Cc: Thomas Penny
Subject: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010

Thank you for your E-Mail of today. As per discussions I now enclose:-

- 1 Copy Case Summary.
- 2 Copy Indictment
- 3 Copy Defence Statement
- 4 Copy of the interview
- 5 Copy Defence Expert's name is Charles Alistair McLachlan, Staple Hall, 87-90 Houndsditch, London, EC3A 7AD. Telephone number and mobile to follow.

It is important that we are pro active on this and that you contact him as soon as possible with a view to concluding this.

I appreciate all the help and assistance in this case.

I hope the above assists but if you require anything further or wish to discuss in more detail please telephone me.

(See attached file: 258932AI.doc) (See attached file: 258932 IND.doc) (See attached file: Defence Statement Scanned.pdf) (See attached file: Interview - Scanned document.pdf)

Jarnail A Singh
Senior Lawyer
Criminal Law Team

Tel.No: **GRO**
Fax.No: **GRO**

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Jarnail A Singh
Sent by: Marilyn
Benjamin

01/03/2010 14:39

To: "Jenkins Gareth GI" [GRO]
cc: "Thomas Penny" [GRO]
cc: "Thomas Penny"
Subject: REGINA v SEEMA MISRA
GUILDFORD CROWN COURT
TRIAL - 15TH MARCH 2010

Gareth,

Thank you for your E-Mail of 1st March 2010.

I now enclose Defence Expert's 4th and 5th reports after his conversation with you of the 12th February 2010. As you are our Horizon Expert you need to telephone Charles McLachlan, his mobile telephone number is [GRO] to arrange a meeting where you can discuss all his reports and his concerns about the Horizon so you can deal with it and rebut it which you have done in your long telephone conversation about his various hypothesis and then write a detailed report which would go to someway of progressing and concluding this matter and importantly preserving the Horizon system.

May be the simplest and practical way of dealing with this whole question is to find a shortest span of logs, analyse it, disprove or rebut what the Defence Expert is saying in his reports.

Just a reminder you are an Expert for Fujitsu, you will be giving evidence in Court, the Judge and Jury will be listening to you very carefully and a lot will hang on the evidence.

The way forward is for you to arrange an immediate meeting with the Defence Expert and conclude this matter once and for all.

Kind regards.



4th interim technical expert's report to the Court 2010-02-12 v0 1.doc



5th interim technical expert's report to the Court 2010-02-25 v0 1 (2).doc

Jarnail A Singh
Senior Lawyer
Criminal Law Team

Tel.No: 020 7881 4330
Fax.No: 020 7881 4336

"Jenkins Gareth GI" [GRO]



"Jenkins Gareth GI"
[GRO]
[GRO]

01/03/2010 10:35

To: <jarnail.a.sing [GRO]
cc: "Thomas Penny" [GRO]
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TRIAL - 15TH MARCH 2010

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Gareth Jenkins

Distinguished Engineer

Applications Architect

Royal Mail Group Account

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GRO

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email:

Gareth.Jenkin

GRO

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GRO

] On Behalf Of jarnail.a.singh

GRO

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Cc: Thomas Penny

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GRO

| On Behalf Of jarnail.a.singh

GRO

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Jarnail A Singh

Senior Lawyer

Criminal Law Team

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Fax.No:

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"Thomas Penny"

<[redacted]@[redacted] GRO
[redacted] GRO

01/03/2010 09:50

To: <john.longmar[redacted] GRO
cc: <mark.dinsdale[redacted] GRO
<jarnail.a.singh[redacted] GRO

"Kirkham Suzie"
<david.x.gray[redacted] GRO

Subject: RE: West Byfleet - 126023

Jon/Mark

We are clearly not going to be able to provide the response requested by POL Legal at this late stage and within the requested timeframe.

In POL Legal's urgent note of 8 February (attached) relevant timeframes were identified - we will commence retrieving those transaction records which fall within the current formal request. If there is a preferred order for the remainder of the formal request please revert and we will conform.

Please note that all other prosecution support activity will cease until this request has been filled.

Also, you should note that I am warned for Court tomorrow, Tuesday 2 March, in Bolton for the case relating to Fishpool, one of Helen Dickison's cases.

Kind regards
Penny

Penny Thomas
Security Analyst, Customer Services
Fujitsu Services Retail & Royal Mail Group Account
Lovelace Road, Bracknell, Berks RG12 8SN

Tel:

Mob:

Fax:

E-Mail: penny.thomas[redacted] GRO

Web: <http://uk.fujitsu.com>

GRO

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-----Original Message-----

From: john.longmar[redacted] GRO
[mailto:john.longmar[redacted] GRO

Sent: 01 March 2010 08:53

To: Thomas Penny

Cc: mark.dinsdale[redacted] GRO jarnail.a.singh[redacted] GRO

Subject: RE: West Byfleet - 126023

Hi Penny

The legal advice is that logs should be analysed for the whole of the false accounting period. I have been informed that this is from December 06 to December 07.

(Embedded image moved to file: pic27027.jpg)

From: mark.dinsdale [GRO]
[GRO]

Sent: 26 February 2010 16:51
To: Thomas Penny
Cc: maureen.moors [GRO]; jane.m.ower [GRO]
Subject: Fw: West Byfleet - 126023
Importance: High

Penny, we need a massive favour that I'm sure will cost us quite a few cream cakes.

Is there anything you can do to pull out the stops to provide what Jon is looking for within the timescales. Maureen will provide the necessary paper work on Monday.

Thank you for considering this.

|----->
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|----->
|Mark Dinsdale
|Security Programme Manager
|Security Team, Post Office Ltd
|----->

|>----->
|>(Embedded image moved to file: pic13361.gif)
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|(Embedded image moved to file: pic00952.gif)Post Office Ltd, Security
Team, Royal
Mail, 3rd Floor, Clippers House, Clippers Quay, Salford, M50 3NW
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|(Embedded image moved to file: pic08496.gif)0780 109 2486 Mobex: 5364

3436 |
| (preferred contact method)

| (Embedded image moved to file: pic05646.gif) 0161 869 7205 Postline:
5831 7205 |
| (Embedded image moved to file:
pic15183.gif) mark.dinsdale | **GRO** |
| (Embedded image moved to file: pic15597.gif)

(Embedded image moved to file: pic11554.gif) Post Office HR Help
>

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(Embedded image moved to file: pic25032.gif)

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----- Forwarded by Mark Dinsdale/e/POSTOFFICE on 26/02/2010 16:48 -----

John Longman

To: Mark

Dinsdale/e/POSTOFFICE@POSTOFFICE

26/02/2010 16:38

cc: Jarnail A

Singh/e/POSTOFFICE [GRO]

Subject: West Byfleet - 126023

Mark

Jarnail has just telephoned me and asked me to get transaction log data for the above PO from 1st December 2006 to 31st December 2007. The logs need to be ordered through our current process and then given to Gareth Jenkins at Fujitsu to analyse and confirm by witness statement whether there are any errors within the Horizon system for the transaction log period. Jarnail would like the statement by Friday 5th March 2010.

(Embedded image moved to file: pic18102.gif)

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----- Message from "Jones David M" [GRO] on Mon, 8 Feb 2010 12:00:03 -0000 -----

To: [GRO]
cc: "Thomas Penny" <[GRO]>, "Jenkins Gareth GI"
[GRO]

Subject: FW: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 201

FYI

David

David M Jones, Head of Legal
UK Private Sector Division

FUJITSU
Mob: [GRO]
E-mail: david.jones@ [GRO]

-----Original Message-----

From: Thomas Penny
Sent: 08 February 2010 11:20
To: Jones David M; Jenkins Gareth GI
Subject: FW: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010

David

We could have transaction data available by the end of this week/early next week for the suggested timeframes; we need an ARQ request from Jane Owens to proceed.

Penny

-----Original Message-----

From: marilyn.benjamin [GRO]
[mailto:marilyn.benjamin [GRO]] On Behalf Of
jarnail.a.singh [GRO]
Sent: 08 February 2010 10:53
To: Jones David M
Cc: Jenkins Gareth GI; Thomas Penny
Subject: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010

URGENT

David,

Thank you. I would be grateful if Mr Jenkins is asked the following:-

1 In relation to the Eleanor Nixon statement, the information we received that although Maureen Lyme states she cannot remember specific Offices she has stated that pre August 2005 Offices were using a separate system for debit / credit card transactions called Streamline. Offices would put debit / credit cards through this system and produce a receipt, which could be keyed into the Horizon terminals.

Some Postmaster / Clerks would key in the information into Horizon as cash, instead of debit / credit cards resulting in a shortage in Offices. If Post Offices contacted Chesterfield at the time any Branch discrepancies were dealt with, and sorted out with the individual Post Offices.

Therefore the problems were results of incorrect account produce and not a problem with the Horizon system. No information is available for any Correction Notices pre August 2005. So the Nixon statement is unlikely to have any relevance for our present case of Misra.

2 The areas where Mr Jenkins says for POL to respond should be deleted from his statement.

Mr Jenkins needs to comment on the third interim report received from the Defence Expert.

The quality of training of SPMS is obviously outside Mr Jenkins

expertise.

However I wonder if he might be prepared to comment on how it might be possible to examine the Horizon data to investigate mistakes.

We are keen that the Defence are given suggestions as to how they can efficiently test their theories against the Horizon data. We do not want them to say that they will not have time before the Trial. We anticipate that it would not be very difficult to test their theories against a short but represented span of data example from the months when Mrs Misra has admitted to false accounting. (15th November 2006 to 14th December 2006, 16th May 2007 to 16th June 2007, 14th November 2007 to 15th December 2007 and 9th January 2008. It would be helpful if Mr Jenkins could consider practical and efficient ways in which the Defence might be able to test their theories.

I also refer you to my E-Mail to you of Friday 5th February 2010 at 15.39 paragraphs 2, 3 and 4.

Thank you in anticipation of your help.

Kind regards.

Jarnail A Singh
Senior Lawyer
Criminal Law Team

Tel.No: GRO
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cc: Mark Dinsdale/e/POSTOFFICE [GRO] Jarnail A
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Security Advisor,
Post Office Ltd, National Security Team

OFFICE ADDRESS: Post Office Investigation Dept, Watford MLO, Ascot Road, Watford, WD18 8AA

LAND LINE PHONE:

MOBILE NO: [GRO]

John.Longman [GRO]



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"Thomas Penny" [GRO]



"Thomas Penny"

GRO

26/02/2010 17:10

To: <mark.dinsdale [GRO]>
cc: <maureen.moon [GRO]>
<jane.m.owen [GRO]>
<john.longman [GRO]>
<david.x.gra [GRO]>
Subject: RE: West Byfleet - 126023

Mark/Jon

Of course, I'll help all I can.

Are you sure you need 12 months, Jon? It's not just the retrieving, it's the analysis that will take the time (by Gareth) and frankly, I don't think we will be able to achieve this in the time left.

Penny

Penny Thomas
Security Analyst, Customer Services

Fujitsu Services Retail & Royal Mail Group Account
Lovelace Road, Bracknell, Berks RG12 8SN

Tel: [GRO]
Mob: [GRO]
Fax: [GRO]
E-Mail: penny.thomas [GRO]
Web: <http://uk.fujitsu.com>

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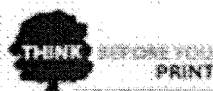


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[GRO]

mark.dinsdale [GRO]

Post Office HR Help



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 LAND LINE PHONE:

 MOBILE NO:

 john.longman@



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?? Please consider the environment before printing this e-mail



Issy Hogg

GRO

01/03/2010 09:32

To: "jarnail.a.singh" **GRO** <jarnail.a.singh@**GRO**>
cc: Keith Hadrill **GRO** <khadrill@**GRO**>
"warwicktafor" **GRO** <warwicktafor@**GRO**>
Subject: RE: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010

Dear Jarnail,

Further to previous correspondence, I now attach my skeleton argument in relation to our application for count 1 to be stayed for abuse, together with our expert's 4th and 5th interim reports. As a result of these reports and your email of 24th February I also attach my 4th request for disclosure.

Regards

Issy

Issy Hogg

Coomber Rich Solicitors
Yard House, Basingstoke, RG21 7NX
SRA 308901

Tel. **GRO**

Mobile. **GRO**

Email. issy.hogg@**GRO**

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-----Original Message-----

From: jarnail.a.singh **GRO**
Sent: 24 February 2010 14:57
To: Issy Hogg
Subject: REGINA v SEEMA MISRA GUILDFORD CROWN COURT TRIAL - 15TH MARCH 2010

Dear Ms Hogg,

I have heard from Gareth Jenkins who informed me that he had a 90 minute lengthy discussion with your Expert Charles McLachlan as long ago as Friday 12th February 2010.

In the meantime I now enclose the replies to the third disclosure request. However if any of the items you have requested have not been dealt with if you can give a reason wanting that item then of course the prosecution will consider those. As always I am continuously and constantly keeping the disclosure under review.

THIRD DISCLOSURE REQUEST

- 1 That was the contract in the form it was served.
- 2 We are well aware of our statutory duty of disclosure as you know the prosecution have reviewed a large volume of material. The only material

disclosable is Callender Place as we know Mr Jenkins is making full investigations so the full position can be ascertained.

TRAINING

1 The training material is at West Byfleet Post Office. Presumably you want simply an opportunity to inspect or view it on site.

2 We do not understand the relevance to dates to which your Client received the documents. The real issue is did she steal the money or make mistakes. This is an issue for the experts when they look at the Horizon data.

3 See above.

4 —

5 The prosecution is under no obligation to provide witness statements. You have full details of the witness and can contact him if you wish.

6(a) This statement is in the most useful format. The purpose of this statement was to provide material in digested form. Logs are impossible to follow unless undertaken by an expert. We do not see the relevant calls made prior to your Client's taking Office. We have provided the information in the most useful form in the light of the data.

(b) The analysis data confirms that.

7(a) You have been provided with all available training material.

(b) What are the real issues in the case.

(c) Are we looking at the quality of the training but Mrs Misra made mistakes which will be investigated by two experts. In fact the real issue in this case, did she steal the money or deliberately attribute it to mistakes by her and the training background is information only.

8 We believe we have complied with our disclosure obligation. Whether any mistakes were made. Experts can examine them themselves.

9 We stand by our position. Our response is that there has been a misunderstanding, there is no reason to put this in a statement form. If it carries to trial it carries with it a risk that your expert and your Miss Hogg will become witnesses in the case which is highly undesirable. We suggest you re-consider.

10 We have already answered this request. There are no back up teams no more than the Police Force investigating crime. Investigators consider all reasonable explanations. Your Client did not give an explanation other than other people were responsible. If your Client had made mistakes that will be ascertained by two experts in their enquiries.

11 Costs is a consequence of Royal Mail contractual relationship with Fujitsu. Our duty of disclosure is whether material which undermines the prosecution case and supports your Client's defence. We hope if the experts look at a short span of information ie the period where your Client falsified her records as set out in our previous letter. We hope it will not be necessary to examine records for 5 years. Your Client was inflating figures over a long period. If this were as a result of mistakes over an extended period we think analysis over shorter period of falsifying accounting offences by your Client did not appear to remedy large loss. There appears to be a long standing pattern of discrepancies which would appear in a short period as it would be on the long extended period. If mistakes are found in a short span of data the Crown will obviously review its position as to acceptability of your Client's plea.

(b) Our disclosure obligation do not require us to justify why data for a 5 year period is so expensive.

12 We anticipate the areas are for the experts to discuss.

13 The audit was not completed.

14, 15 We have disclosed all information in our possession. We are not required to serve witness statements. It is clear that Steamline has no relevance.

16 We are not prepared to make any promise in relation to criminal or civil action. The issue is whether problems referred to was happening at Byfleet is something for the experts to examine.

17 The equipment is being updated. The original equipment is preserved after updating has occurred.

18 Prosecution Counsel has reviewed the case of Hosi. There is no material that requires disclosure.

19 Please refer to our answer to paragraph 8. Prosecution Counsel has reviewed all material. We are still investigating Callender Place. We recognise our duty of disclosure is a continuing one.

20 We repeat our answer in respect of Callender Place.

Yours sincerely,

Jarnail A Singh
Senior Lawyer
Criminal Law Team

Tel.No: **GRO**
Fax.No:

Royal Mail Group Limited registered in England and Wales registered number 4138203 registered office 3rd Floor, 100 Victoria Embankment, London, EC4Y 0HQ

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4th interim technical expert's report to the Court 2010-02-12 v01.doc



5th interim technical expert's report to the Court 2010-02-25 v01 (2).doc Skeleton argument (ICH version).doc

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Yard House, Basingstoke, RG21 7NX

Re: Seema Misra

**4th Interim Technical expert's report to the Court prepared by
Charles Alastair McLachlan, a Director of Amsphere Consulting
Ltd.**

90 Fenchurch Street
London EC3M 4BY
England

This report contains 10 pages

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Contents

1	REVIEW OF EVIDENCE AVAILABLE AS OF 12TH FEBRUARY 2010 ..	1
2	APPENDIX 1 – INSTRUCTIONS ETC.....	5
3	APPENDIX 2 - MY DUTIES TO THE COURT	7

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1 Review of evidence available as of 12th February 2010

Introduction

This report has been updated to reflect the witness statements provided by Gareth Jenkins and the telephone interview conducted with him on 12th February 2010. Gareth Jenkins was asked to comment on the West Byfleet and the requests in relation to Callender Place, Falkirk for the first time in the week commencing 1st February 2010.

1.1 Hypothesis: The User Interface gives rise to incorrect data entry

- 1.1.1 Source of problem – training and support: **full and complete training materials and training records have yet to be provided.** In addition a **log of calls and response to the NBSC** would provide further evidence as to the understanding of the users at the West Byfleet branch.

Additionally: Gareth Jenkins during a telephone interview conducted on 12th February confirmed his response in the witness statement dated 2nd February relating to my 2nd interim report at 2.1.3.10 “It is the responsibility of the clerk to ensure that the Debit Card payment was successfully authorised by the MA and to check the response received. Should they not do so and assume it was processed and touch “Fast Cash” to clear the basket without looking at the screen, then indeed the system might record a **Cash Transaction.** (bold added).

- 1.1.2 Source of problem – user interface: there has not been an opportunity to conduct a usability review to date; in addition, the logs included in Andy Dunk 2nd witness statement refer to problems with the touch screen which require the screen to be calibrated. **It has not been possible to test** whether this could give rise to incorrectly captured user actions.

Additionally: Gareth Jenkins during a telephone interview conducted on 12th February confirmed that if the touch screen requires calibration it is possible that the user could touch the screen to activate one button and a different button would be activated. Gareth Jenkins asserted that the size of the buttons makes such an event unlikely.

1.2 Hypothesis: The Horizon system fails to properly process transactions

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- 1.2.1 Source of problem – End to end EPOSS transaction flow: the equipment failure user guide provided identifies at subsection 14 a process for identifying lost EPOSS transactions. The implication is that EPOSS transactions can be lost due to equipment failures. **Without access to the sub post office data records and the intermediate data records in the end to end process** it will not be possible to identify the extent to which this may explain the accounting discrepancies.

Additionally: Gareth Jenkins, during a telephone interview conducted on 12th February confirmed: that copies for the sub post office data records are maintained by means of an message audit log for 7 years in the Fujitsu data archive; that no request has been received by Fujitsu for any of the records relating to West Byfleet; that such requests are routine and a Fujitsu employee is engaged full-time in servicing such requests; that Fujitsu have an established process for delivering the messages in the audit log into a readily interpretable form accessible in an Excel spreadsheet. Further, Gareth Jenkins explained that Fujitsu use an ORACLE database to load the messages and output both consolidated branch data at the stock item level and raw data at the transaction level that is sent to the Post Office Limited SAP accounting system and MIS systems respectively. He explained that one of the functions of the SAP system is to identify transaction errors. Gareth Jenkins advised that the Post Office Product Branch Accounting department would be best placed to comment on transaction corrections and ‘rems’ (remittances of stock to or from branches).

- 1.2.2 Source of problem – Poor integration: the helpdesk reports provided in Andy Dunks 2nd statement identify a series of problems with the network, printer and the pin terminal. **It has not been possible to test** whether this could give rise to inconsistent data capture and transmission at the sub post office.

Additionally: Gareth Jenkins confirmed, in a telephone interview conducted on 12th February, that if the printer failed to produce a readable document because of ink or cylinder problems, then branch terminal would consider the document to have been printed and if the operator acknowledged the printing without examining the receipt then it was possible that the receipt could be a “decline” or “refer” document for a card transaction which the operator then over looked. Consistent use of the [Fast Cash] button to clear the stack would

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then result in the declined card transaction being treated as a cash receipt. It is noted that such problems were reported in Andy Dunks 2nd statement.

- 1.2.3 Source of problem – systems issues causing incomplete/inconsistent processing of transactions between sub post office and central systems: the reports provided in Andy Dunks 2nd statement identify a number of cases in which the user was required to ‘re-boot’ the terminal. **It has not been possible to test** whether this could give rise to inconsistent data records in the sub post office.

Additionally: Gareth Jenkins asserted, in a telephone interview conducted on 12th February, that the treatment of messages would always ensure that there was a matching set of credit and debit transactions maintained both at the branch and centrally. However, he pointed out that the replication between the branch and the centre relied on a 35 day retry cycle and, in the event of a flood or other prolonged break down in branch access, inconsistencies between the branch records and the central records could arise and would then have to be resolved manually. Further, he explained that the audit log archive maintained by Fujitsu would record when a terminal ‘re-boot’ occurred and it would be possible to determine if this had given rise to any pattern of transaction discrepancies.

- 1.3 **Hypothesis: Errors in operator data entry are not properly reconciled by the Post Office finance function or by the Horizon system: without access to the system files it is not possible to determine whether this is the case.**

- 1.3.1 Source of problem – lack of reconciliation of EPOSS transactions end to end: **without access to the system data files** it is not possible to determine whether this is the case.

Additionally: Gareth Jenkins, in a telephone interview conducted on 12th February, explained that these reconciliation processes are conducted by the Post Office Product Branch Accounting function and the system data files would have to be provided by this function. Fujitsu are not aware of any request to provide this information.

- 1.3.2 Source of problem – lack of reconciliation of other transactions end to end: **without access to the system data files** it is not possible to determine whether this is the case.

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Additionally: Gareth Jenkins, in a telephone interview conducted on 12th February, explained that these reconciliation processes are conducted by the Post Office Product Branch Accounting function and the system data files would have to be provided by this function. Fujitsu are not aware of any request to provide this information.

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2 Appendix 1 – Instructions etc.

2.1 Instructions

2.1.1 I am Charles Alastair McLachlan, a Director of Amsphere Consulting Limited, London, England specialising in information technology consulting. I have been instructed in this matter by Coomber Rich Solicitors, on behalf of their client, Seema Misra, (“the Defendant”) to assist the court in this matter of alleged fraudulent accounting in providing expert evidence on the questions posed at 1.1.3 hereunder.

2.1.2 I have been instructed to review the disclosures provided in electronic format by the prosecution up to 1st February 2010 and consider to what extent they will enable me to provide an opinion in relation to the alternate hypotheses for the discrepancies that have given rise to charges of fraudulent accounting.

2.2 My qualifications have been itemised in the previous two interim reports.

2.3 Confidentiality

2.3.1 This report is strictly private and confidential and has been prepared at the request of Coomber Rich Solicitors on behalf of their client, for the Court.

2.4 Legal and factual issues

2.4.1 This report should not be read as expressing any opinion on factual matters which depend on disputed testimony of the witnesses of fact, or legal issues. It, however, inevitably reflects my understanding of the position.

2.5 Sources of information

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2.5.1 In preparing my report, I have considered the documents used for my previous reports and in addition:

- a. The 'Further Disclosure Request' submitted by the Defence
- b. The responses by e-mail from Marilyn Benjamin, Royal Mail 29th January 2010
- c. Horizon System User Guide - Equipment information and system failure Version 8.0 August 1999
- d. The 2nd Witness statement of Andrew Paul Dunks 29th January 2010
- e. The Audit of Post Office ® West Byfleet branch, Excel Workbook

2.6 The scope of my work

2.6.1 I report as an expert witness, not as a witness of fact. I have reviewed the documentation provided to me.

2.7 Independence

2.7.1 I have prepared an independent and objective report addressed to the Court. I have had no previous involvement with the Defendant. I have no previous involvement with Coomber Rich Solicitors.

2.7.2 Amsphere's fees in this case are not dependent on the result of the proceedings in this matter.

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3 Appendix 2 - My duties to the Court

- 3.1 I understand that my overriding duty is to the Court, both in preparing reports and in giving oral evidence. I have complied and will continue to comply with that duty.
- 3.2 I have set out in my report what I understand from those instructing me to be the questions in respect of which my opinions as an expert are required.
- 3.3 I have done my best, in preparing this report, to be accurate and complete. I have mentioned all matters that I regard as relevant to the opinions I have expressed. All of the matters on which I have expressed an opinion lie within my field of expertise.
- 3.4 I have drawn to the attention of the Court to all matters, of which I am aware, which might adversely affect my opinion.
- 3.5 Wherever I have no personal knowledge, I have indicated the source of factual information.
- 3.6 I have not included anything in this report that has been suggested to me by anyone, including the lawyers instructing me, without forming my own independent view of the matter.
- 3.7 Where in my view, there is a range of reasonable opinion, I have indicated the extent of that range in the report.
- 3.8 At the time of signing the report I consider it to be complete and accurate. I will notify those instructing me if, for any reason, I subsequently consider that the report requires any correction or qualification.

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- 3.9 I understand that this report will be the evidence that I will give under oath, subject to any correction or qualification I may make before swearing to its veracity.
- 3.10 I have included in this report a statement setting out the substance of all facts and instructions given to me, which are material to the opinions expressed in this report or upon which those opinions are based.
- 3.11 I confirm that insofar as the facts stated in my report are within my own knowledge I have made clear which they are, and I believe them to be true, and the opinions that I have expressed represent my true and complete professional opinion.

Charles McLachlan
Amsphere Consulting Ltd
90 Fenchurch Street
London, EC3M 4BY
England

Friday, 12 February 2010

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On instruction of Coomber Rich Solicitors
Yard House, Basingstoke, RG21 7NX

Re: Seema Misra

**5th Interim Technical expert's report to the Court prepared by
Charles Alastair McLachlan, a Director of Amsphere Consulting
Ltd.**

90 Fenchurch Street
London EC3M 4BY
England

This report contains 13 pages

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Contents

1	REVIEW OF PROGRESS AS OF 25TH FEBRUARY 2010.....	1
2	INSTRUCTIONS ETC.....	8
3	MY DUTIES TO THE COURT	10

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1 Review of progress as of 25th February 2010

1.1 Introduction

This report has been prepared to describe the progress made by myself, the IT Expert instructed by the Defence since first instructed in September 2009. This has been offered as a simple table to provide clarity as to the development of hypotheses of time, the work still required to conduct a proper investigation and the implications of the witness statement of and interview with Gareth Jenkins in February 2010

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Hypothesis	1st Raised	Investigation Required	Progress to date	Expected time required to complete investigation	Implications of most recent information
The User Interface gives rise to incorrect data entry: poor user experience design can give rise to poor data entry quality.	21 September 2009	User interface design audit	It has not been possible to arrange for access to a branch terminal system under conditions that would permit a user interface design audit or the implications of a need for screen recalibration	Six weeks from the time that a date is offered for access to a branch system for the purpose of a user interface design audit	Gareth Jenkins, in a telephone interview on 12th February 2010 confirmed the evidence in his witness statement dated 2nd February that use of the Fast Cash button could result in rejected card payment being treated as over the counter cash. Further, he said that there was a possibility that when the touch screen needed recalibrating a user could believe they had pressed one button while the system recorded the pressing of a different button (the call logs to Fujitsu identify that recalibration was necessary on more than one occasion).
The User Interface gives rise to incorrect data entry: inadequately user experience testing can give rise to poor data entry quality.	21 September 2009	Review of user experience testing conducted for Horizon	It has not been possible to review the adequacy of the user experience testing in the absence of any details of the user experience testing process and test results from the Post Office or Fujitsu	Two weeks from the time that a complete set of information relating to the user experience testing activities has been provided.	Gareth Jenkins, in a telephone interview on 12th February 2010 confirmed the evidence in his witness statement dated 2nd February that use of the Fast Cash button could result in rejected card payment being treated as over the counter cash. In the absence of test information it has not been possible to determine whether other similar issues were identified during user experience testing.

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Hypothesis	1st Raised	Investigation Required	Progress to date	Expected time required to complete investigation	Implications of most recent information
The User Interface gives rise to incorrect data entry: in cases that users are working under pressure the problems of data entry can be exacerbated.	21 September 2009	Electronic Observation of operational post office where discrepancies are continuing to arise	A post office has been identified where the sub post master is suffering from continuing discrepancies, there is currently no suggestion of theft or false accounting and the sub postmaster is prepared to permit electronic observation of the use of the Horizon system. The use of a camera or screen capture tool was proposed in the report dated 19th November 2009. It has not been possible to conduct electronic observation of the use of the Horizon system at the identified post office because the Post Office has not released the sub postmaster from their contractual obligation of confidentiality and the Post Office has not facilitated any arrangements to install the necessary monitoring tool.	Six weeks from the time that a date is offered for access to a branch system for the purpose of electronic monitoring	Gareth Jenkins, in a telephone interview on 12th February 2010 confirmed the evidence in his witness statement dated 2nd February that use of the Fast Cash button could result in rejected card payment being treated as over the counter cash. The Post Office in the Midlands reports that the level of discrepancies appears to have increased as the level of card based transactions has increased.
The User Interface gives rise to incorrect data entry: in cases that users are insufficiently trained the problems of data entry can be exacerbated.	21 September 2009	Detailed review of training both for Seema Misra and, more generally, the training process and outcomes for individuals with a similar profile of experience and English language capability	It has not been possible to review full and complete training records for Seema Misra. It has not been possible to review a complete set of training materials. No log of the calls to the National Business Support Centre has been provided, the original log of calls to the Fujitsu help line has not been provided - such a log of calls would provide evidence as to the extent to which Seema Misra had been sufficiently trained to operate the branch system. Finally, there has been no opportunity to observe the training process for a sub postmaster with a similar level of English capability as Seema Misra.	Two weeks from the time that a complete set of information has been provided and the training process has been observed for an individual with a similar level of English language capability	We have been provided with part of a guide that explains the process for manually dealing with a card payment that fails to be properly recorded due to a system problem. It has not been possible to establish whether the training Seema Misra received ensured that she was competent to deal with this kind of problem.

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Hypothesis	1st Raised	Investigation Required	Progress to date	Expected time required to complete investigation	Implications of most recent information
The User Interface gives rise to incorrect data entry: in cases that users are using a system presented in a language different from their first language the problems of data entry can be exacerbated.	21 September 2009	Detailed review of training both for Seema Misra and, more generally, the training process and outcomes for individuals with a similar profile of experience and English language capability	It has not been possible to review full and complete training records for Seema Misra. Nor has it been possible to review a complete set of training materials. Finally, to observe the training process for a sub postmaster with a similar level of English capability as Seema Misra.	Two weeks from the time that a complete set of information has been provided and the training process has been observed for an individual with a similar level of English language capability	We have been provided with part of a guide that explains the process for manually dealing with a card payment that fails to be properly recorded due to a system problem. It has not been possible to establish whether the training Seema Misra received ensured that she was competent to deal with this kind of problem.
The Horizon System fails to properly process transactions	21 September 2009	In order to identify whether this is a possible cause, it would be necessary in the first instance examine the operations in normal Post Office conditions where there is an experience by the branch manager of what they believe to be incorrect transaction processing.	A post office has been identified where the sub post master is suffering from continuing discrepancies, there is currently no suggestion of theft or false accounting and the sub postmaster is prepared to permit electronic observation of the use of the Horizon system. The use of a camera or screen capture tool was proposed in the report dated 19th November 2009. It has not been possible to conduct electronic observation of the use of the Horizon system at the identified post office because the Post Office has not released the sub postmaster from their contractual obligation of confidentiality and the Post Office has not facilitated any arrangements to install the necessary monitoring tool.	Six weeks from the time that a date is offered for access to a branch system for the purpose of electronic monitoring	Gareth Jenkins, in a telephone interview on 12th February 2010 explained that the Horizon system managed by Fujitsu is only part of a much larger of integrated systems used by the Post Office to manage their counters business. In particular, SAP, a data warehouse and technology connecting to a merchant service provider for card payment services is involved. The scope of any systems audit will need to ensure that any issue relating to these other systems can be excluded.

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Hypothesis	1st Raised	Investigation Required	Progress to date	Expected time required to complete investigation	Implications of most recent information
The Horizon System fails to properly process transactions	21 September 2009	If there is prima facie evidence of incorrect transaction processing, it would be necessary to review the technical documentation of the Horizon system and interview key individuals responsible for the system within the Fujitsu team in order to understand the potential source of the incorrect transaction processing.	It has not been possible to conduct a detailed interviews with members of the Fujitsu team although a preliminary conversation with Gareth Jenkins occurred on 12th February 2010	Two weeks from the time that the interviews are completed	Gareth Jenkins, in a telephone interview on 12th February 2010 explained that the Horizon system managed by Fujitsu is only part of a much larger of integrated systems used by the Post Office to manage their counters business. In particular, SAP, a data warehouse and technology connecting to a merchant service provider for card payment services is involved. The scope of the interviews will need to engage managers and technical experts so that any possible issues relating to these other systems can be understood.
The Horizon System fails to properly process transactions	21 September 2009	If the potential source of the incorrect transaction processing can be identified then it would be helpful to be able to reproduce the problems under controlled test conditions in a consistent and reproducible manner. This would require the assistance of Fujitsu in providing access to the test environments maintained in support of the Horizon system.	A number of hypotheses relating to incorrect transaction processing have been identified but it has not been possible to conduct any testing in a controlled environment.	Six to twelve weeks from the time that a test environment is made available.	Gareth Jenkins, in a telephone interview on 12th February 2010 explained that the Horizon system managed by Fujitsu is only part of a much larger of integrated systems used by the Post Office to manage their counters business. In particular, SAP, a data warehouse and technology connecting to a merchant service provider for card payment services is involved. The scope of testing process will need to ensure that end to end testing across these other environments is possible if the problems cannot be reproduced in the Fujitsu environment alone.

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Hypothesis	1st Raised	Investigation Required	Progress to date	Expected time required to complete investigation	Implications of most recent information
Incorrect data entry is not resolved by sub post office reconciliation and relies on the consistent, accurate and timely resolution of discrepancies by the Post Office and operators of the Horizon system	19 November 2009	System audit of branch transaction logs and the Post Office reconciliation system	It has not been possible to conduct a systems audit - indeed no branch transaction logs have been provided	Six to twelve weeks from the time the system audit commences	Gareth Jenkins, in a telephone interview on 12th February 2010 explained that branch transaction logs are extremely detailed records of all branch actions as well as any branch system exceptions (e.g. network failure). They are routinely archived for 7 years and a Fujitsu employee is engaged full-time to provide recovery of logs from the archive in a routine batch process which, he said, has been forensically examined to demonstrate a full chain of evidence necessary for the logs to be used in court. In addition, he explained that software is provided by Fujitsu for converting the logs into a readily accessible spreadsheet format for system and accounting audit purposes.
The Horizon system does not appear to be a single monolithic mainframe based system with computer terminals with no independent processing capability: each of these components could give rise to faults that result in discrepancies.	19 November 2009	System audit of branch transaction logs and the Post Office reconciliation system	It has not been possible to conduct a systems audit - indeed no branch transaction logs have been provided	Six to twelve weeks from the time the system audit commences	Gareth Jenkins, in a telephone interview on 12th February 2010 explained that the Horizon system managed by Fujitsu is only part of a much larger set of integrated systems used by the Post Office to manage their counters business. In particular, SAP, a data warehouse and technology connecting to a merchant service provider for card payment services is involved. The scope of systems audit process will need to ensure that end to end audit of transaction records is conducted if the issue cannot be identified in the Fujitsu systems alone.

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Hypothesis	1st Raised	Investigation Required	Progress to date	Expected time required to complete investigation	Implications of most recent information
The end to end dialogue between the counter terminal, the card authorisation terminal, the network, the core Horizon system, the electronic funds transfer component, the authorising merchant service and the central post office branch accounting system is a long running transaction with multiple points of possible failure.	19 November 2009	System audit of branch transaction logs and the Post Office reconciliation system	It has not been possible to conduct a systems audit - indeed no branch transaction logs have been provided	Six to twelve weeks from the time the system audit commences	Gareth Jenkins, in a telephone interview on 12th February 2010 explained that the Horizon system managed by Fujitsu is only part of a much larger set of integrated systems used by the Post Office to manage their counters business. In particular, SAP, a data warehouse and technology connecting to a merchant service provider for card payment services is involved. The scope of systems audit process will need to ensure that end to end audit of transaction records is conducted if the issue cannot be identified in the Fujitsu systems alone.
Complex systems rarely have sufficient capability built in to deal with all possible failure points and discrepancies are very likely to arise which require manual intervention based on the reconciliation of paper and electronic logs at different points in the system.	19 November 2009	Based on the review of the technical documentation, it should be possible to identify and examine the various electronic log files maintained by different components of the systems architecture that are required by the Electronic Mastercard Visa (EMV) standard or for Payment Card Industry (PCI) compliance.	It has not been possible to proceed with this review because no technical documentation has been provided	Six to ten weeks from the time the technical documentation is provided	Gareth Jenkins, in a telephone interview on 12th February 2010 explained that the Horizon system managed by Fujitsu is only part of a much larger set of integrated systems used by the Post Office to manage their counters business. In particular, SAP, a data warehouse and technology connecting to a merchant service provider for card payment services is involved. The scope of the technical documentation will need to cover all of these systems.

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2 Instructions etc.

2.1 Instructions

2.1.1 I am Charles Alastair McLachlan, a Director of Amsphere Consulting Limited, London, England specialising in information technology consulting. I have been instructed in this matter by Coomber Rich Solicitors, on behalf of their client, Seema Misra, ("the Defendant") to assist the court in this matter of alleged fraudulent accounting in providing expert evidence on the questions posed at 1.1.3 hereunder.

2.1.2 I have been instructed to review progress on my investigation to date and the expected time required to complete a full report.

2.2 My qualifications have been itemised in the previous two interim reports.

2.3 Confidentiality

2.3.1 This report is strictly private and confidential and has been prepared at the request of Coomber Rich Solicitors on behalf of their client, for the Court.

2.4 Legal and factual issues

2.4.1 This report should not be read as expressing any opinion on factual matters which depend on disputed testimony of the witnesses of fact, or legal issues. It, however, inevitably reflects my understanding of the position.

2.5 Sources of information

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2.5.1 In preparing my report, I have considered the documents used for my previous reports

2.6 The scope of my work

2.6.1 I report as an expert witness, not as a witness of fact. I have reviewed the documentation provided to me.

2.7 Independence

2.7.1 I have prepared an independent and objective report addressed to the Court. I have had no previous involvement with the Defendant. I have no previous involvement with Coomber Rich Solicitors.

2.7.2 Amsphere's fees in this case are not dependent on the result of the proceedings in this matter.

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3 My duties to the Court

- 3.1 I understand that my overriding duty is to the Court, both in preparing reports and in giving oral evidence. I have complied and will continue to comply with that duty.
- 3.2 I have set out in my report what I understand from those instructing me to be the questions in respect of which my opinions as an expert are required.
- 3.3 I have done my best, in preparing this report, to be accurate and complete. I have mentioned all matters that I regard as relevant to the opinions I have expressed. All of the matters on which I have expressed an opinion lie within my field of expertise.
- 3.4 I have drawn to the attention of the Court to all matters, of which I am aware, which might adversely affect my opinion.
- 3.5 Wherever I have no personal knowledge, I have indicated the source of factual information.
- 3.6 I have not included anything in this report that has been suggested to me by anyone, including the lawyers instructing me, without forming my own independent view of the matter.
- 3.7 Where in my view, there is a range of reasonable opinion, I have indicated the extent of that range in the report.
- 3.8 At the time of signing the report I consider it to be complete and accurate. I will notify those instructing me if, for any reason, I subsequently consider that the report requires any correction or qualification.

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- 3.9 I understand that this report will be the evidence that I will give under oath, subject to any correction or qualification I may make before swearing to its veracity.
- 3.10 I have included in this report a statement setting out the substance of all facts and instructions given to me, which are material to the opinions expressed in this report or upon which those opinions are based.
- 3.11 I confirm that insofar as the facts stated in my report are within my own knowledge I have made clear which they are, and I believe them to be true, and the opinions that I have expressed represent my true and complete professional opinion.

Charles McLachlan
Amsphere Consulting Ltd
90 Fenchurch Street
London, EC3M 4BY
England

Thursday, 25 February 2010