Initial Comments on Marine Drive letter   17th August 2006

Paragraph 8

I checked this first, as the suggestion that the transaction log contains incomplete transactions would indeed be a serious issue.

I found that the sum of SaleValue over the entire transaction spreadsheet (covering 1st – 31st Jan 2004) came to -£2.47. I had expected it to sum to zero.

Using a pivot table, I summed SaleValue by SessionId. All but 2 sessions sum to zero (though Excel rounding has given some miniscule non-zero totals). The two non-zero sessions are

44-213337-2-1163818-2 -0.92 12th Jan (Week 42)
44-213337-1-880853-2 £-1.55 15th Jan (Week 43)

Looking in the full messagestore at the first of these, I found the missing transaction was a stamp sale within a Smartpost session, and the Start information had not been included in the message. This was a not uncommon problem at the time. The transaction was included in all the accounts (otherwise there would have been a receipts and payments mismatch), and did not cause any discrepancy at the branch, but has not been retrieved from the archive by the data retrieval, since that requires Start date to be present (see the query at the beginning of the transaction log spreadsheet).

Possible further action:
   a) confirm second instance is the same (so far only have CAP42 complete messages)
   b) retrieve the TPSC253 report for the days (Counter Exceptions), which should show the problem was noticed at the time. MSU and SSC no longer have this report but maybe we can get it back through the Audit team?
   c) confirm in some way that no complete sessions are missing for the same reason. I have done an informal check for CAP42 and am happy that this is the case, but maybe we need to present better proof? A check for (Exists (EPOSSTransaction.ProductNo)) AND (Exists (TxnData.SessionId)) will find the extra transactions.

Mr Castleton is not however querying this, but makes a more general statement that a number of transactions are incomplete (no examples given). My only suggestion is that he has not realised that, since the data is sorted on transaction start time, transactions from the two counters are sometimes interleaved. Also, there are in some instances transactions done in sessions which were suspended and resumed later, so even when done on the same counter they may not all be together (for example 44-213337-2-1157883-1 on 6th Jan).

See the spreadsheet MissingTxnCheck.xls – the first two sheets are the transaction log as disclosed, with the problem sessions highlighted. The third sheet is the summary by session and the fourth contains the first of the two omitted transactions.

Paragraph 2

I have also carried out a semi-manual reconciliation of all transactions recorded in the log for Week 42 - spreadsheet CAP42_CA.xls.

Transactions in CAP42 are those from 8th Jan 2004 08:59:11 to 15th Jan 07:36:14. The stock unit and office rollover times can be confirmed in the spreadsheet of events already disclosed.

I have included the one extra transaction line for -0.92, but otherwise the transactions are just as already disclosed.

To recreate the cash account, I obtained the cash account mappings in use at the time. These are the same for all branches, and the set I used were from an archive taken at another branch in January

2004 (I would have liked to get them off the RDDS as a more official source, but the year 12 data has been deleted).

Using ProductNo and Mode from the transaction spreadsheet, I looked up the appropriate mapping (amount mappings only; I ignored those that sum the quantities). This resulted in totals for each of the cash account lines which are not derived from other lines.

Note that for some modes, namely ER, SAP, SAN, DDN, DDP, the SC mode mapping is used (this needs explaining but I don't know how).

There are some transactions which do not map to a product line. These are
 a) products which have zero value and just the quantity is used, e.g. milk tokens (I haven't calculated the quantity lines)
 b) products which are non-accounting data or parcel traffic (modes NAD, PT)
 c) products which are the settlements for Remit in or Remit out transactions

The mappings used are in the spreadsheet CA_Mappings.xls. I can provide the raw objects from which these were derived if necessary.

I also summarised the data by table, and in the same worksheet, attempted to complete the cash account.

I managed to produce the right numbers, but I got completely bogged down with the stock on hand figures - I can see intuitively how to get them, but I don't see how this is achieved using the mappings for table 5X and 5B. Rems obviously affect the stock on hand but map to something other than table 5X / 5B. All I can think of is that is there is a table 5 mapping for a product, this is always applied, in addition to any required for a specific mode?

I haven't properly included or explained the mappings for lines which are accumulations of other lines.

Going back to the letter...

Paragraph 3
The receipts are confirmed as £122,120.66, not £125,013.90 as calculated by Mr Castleton. When added to the Balance Brought Forward of £54,170.49, this gives the Total Receipts of £176,291.15.

Paragraph 4
The figure from stock carried over from week 41 was £54,170.02, not £92,374.74 as stated - this is the stock figure at the end of week 42. This latter figure, plus payments made during week 42 (£83,915.81, not £83,707.07 as calculated by Mr Castleton), plus an accumulated shortage of £0.60, gives a Total Payments figure of £176,291.15.

Paragraph 5
???? since we disagree with his totals, I think this becomes irrelevant.