

Message

From: John M Scott [/O=MMS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=JOHN.M.SCOTT976DB244-9F5B-4D59-A593-F563C9B5535D]
Sent: 05/02/2013 16:13:13
To: Jarnail A Singh [/O=MMS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=Jarnail.a.singh6ceadabd-67e9-4eca-94f2-005716658847]
Subject: RE: MRS CHRISTINE ANN GOURLAY (Scotland)

Jarnail,

Thanks for the quick response.

Cheers.

John.

From: Jarnail A Singh
Sent: 05 February 2013 09:48
To: John M Scott
Subject: MRS CHRISTINE ANN GOURLAY (Scotland)

John

1. I have read the file and having reviewed these papers. In my opinion there is both sufficient evidence to provide a realistic prospect of conviction of Mrs Gourlay and it is also in the public interest to prosecute her.

The allegations

2. Mrs Gourlay is suspected of stealing £50,400. The allegations against her are that she has inflated the stock of self adhesive stamps by £48,300 and also inflated the cash amount by £2,100 at Hamilton Post Office in an attempt to hide her theft from Hamilton Post Office of £50,400.

The Background

3. Mrs Gourlay is the Manager of Hamilton Post office. The Subpostmaster is Mr Narinder Aggarwal. Although Mr Aggarwal is the Subpostmaster but, on the available evidence, he takes no part in the running of Hamilton Post Office.
4. Hamilton Post Office is situated within a Londis convenience store. Mrs Gourlay has been employed as the Manager of Hamilton Post Office since September 2009. Between 1988 and September 2009 Mrs Gourlay had worked at various other Post Offices.
5. On 11th July 2012 Auditors attended Hamilton Post Office to conduct a financial assurance audit. The team consisted of Mr John Fraser, Mr Alex McKenzie, Mr Keith Scott, Mr Charles McCormick, Ms Sandra Barnett and Ms Alicia Hassam. The Auditors arrived at Hamilton Post Office at about 0830 and were met by Mrs Ann Barr who was a Post Office assistant. The Subpostmaster's wife Mrs Babbi Aggarwal arrived at Hamilton Post Office at approximately 0915.
6. Mr John Fraser discovered after accessing the Horizon system that Hamilton Post Office had sixteen stock units. An examination of the cash in stock unit E by Mr Alex McKenzie and Mr Charles McCormick showed that there was a shortage of £2,100. This shortage was verified by Mrs Aggarwal.

7. A further examination of stock unit E showed that \$500 was missing from this stock unit. There is no dispute that this \$500 was given to Mrs Aggarwal's son when he went to America. It is not suggested by anyone that there is any dishonesty on the part of Mrs Aggarwal or Mrs Gourlay in respect of this missing \$500. In any event it seems that on the evidence there has been simply an oversight by either Mrs Gourlay or Mrs Aggarwal or both.
8. A check of stock unit LG by Ms Sandra Barnett found that there was a shortage of £8,070.42 on this unit. Mrs Aggarwal accepted that she had checked stock unit LG on 9th July 2012 and found it to be short. Mrs Aggarwal wrote a cheque for £12,800 dated 10th July 2012 to cover the loss in stock unit LG and the transactions for the paystation and lottery stock units. There is no suggestion that Mrs Aggarwal has been dishonest in respect of this discrepancy.
9. Mr McKenzie checked the self adhesive stamps in stock unit E. He found that although the stock unit listed 565 sheets of 100 first class stamps and 307 sheets of 100 second class stamps but there were only 10 sheets of 100 first class stamps and 7 sheets of 100 second class stamps. The total cash equivalent of the shortage in stamps is £48,300. Mr Mckenzie's discovery was corroborated by Mr McCormick in the presence of Mrs Aggarwal.
10. As a result of the visit by the Auditors Mrs Gourlay was invited for an interview under caution by letter dated 25th July 2012 on 1st August 2012. Mrs Gourlay attended the interview and was interviewed under caution by Mr Robert Daly, a Security Manager, in the presence of Ms Suzanne Winter.

The interview

11. In the interview Mrs Gourlay
 - (a) accepted that she balanced the lottery, pay station and LG stock units;
 - (b) accepted that she would balance the main stock unit;
 - (c) accepted that she would count the cash and stock in it, however she stated that if she was busy it would be done by Mrs Aggarwal.
12. In the interview Mrs Gourlay was asked about two telephone calls made to her on 21st June 2012 by Ms Rachelle Shimwell, from the Mails and Stock team in Chesterfield, in which she was asked about the £48,300 adjustment of self adhesive stamps up to 20th June 2012 and during the two telephone conversation she had given two different explanations on what had led her to make the adjustments. One explanation was that the stamps were bought from another Post Office whilst the other explanation was that the stamps were bought back from the customers. However, when asked to explain her conversations with Ms Shimwell during the interview, Mrs Gourlay claimed that she could not remember the conversations with Ms Shimwell.
13. During the interview Mrs Gourlay said she had not bought the self adhesive stamps from another Post Office. During the interview Mrs Gourlay was also unable to give details of the businesses from which she had bought back the self adhesive stamps in bulk.
14. During the interview Mrs Gourlay suggested that Mrs Aggarwal knew her passwords for the Horizon systems and that she left herself logged on when she went to work in the back.
15. During the interview Mrs Gourlay accepted that the final balance for stock unit E dated 6th June 2012 had her signature and date stamp on it and showed that the stock volumes for the self adhesive stamps showed 13 sheets of 100 first class stamps and 7 sheets of 100 second class stamps.
16. During the interview Mrs Gourlay also accepted that the final balance for stock unit E dated 13th June 2012 had her signature and date stamp on it and showed that the stock volumes for the self adhesive stamps showed 567 sheets of 100 first class stamps and 307 sheets of 100 second class stamps.

17. During the interview Mrs Gourlay also accepted that the final balance for stock unit E dated 20th June 2012 had her signature and date stamp on it and showed that the stock volumes for the self adhesive stamps showed 565 sheets of 100 first class stamps and 307 sheets of 100 second class stamps.
18. During the interview Mrs Gourlay made no admissions to the theft of £50,400 from Post Office Limited.

The relevant witnesses

(a) Mrs Anne Barr

19. Mrs Anne Barr is the supervisor at Hamilton Post Office. Mrs Barr states that part of her job is to assist in the back room but she only did this when Mrs Gourlay was not in the Post Office. Mrs Barr stated that Mrs Aggarwal rarely worked on the Post Office counter and when she did work it was only half an hour at a time. Mrs Barr stated that she was responsible for her stock unit C whilst Mrs Gourlay was responsible for the stock unit E and that everyone was responsible and balanced their own stock units.
20. Mrs Barr states that Mrs Gourlay did the office balance every Wednesday and the branch trading statement at the end of the trading period. Mrs Barr stated that she did not know anyone else's password for the Horizon system, had never been asked for her password by anyone and had never heard anyone else ask for anybody else's password. Mrs Barr stated that Mrs Gourlay did not like taking time off at the trading period and did not like anyone answering the telephone in the office because she was the Manager and wanted to deal with all the telephone calls.

(b) Mrs Babi Aggarwal

21. Mrs Babi Aggarwal is the wife of Mr Narinder Aggarwal who is the Postmaster at Hamilton Post Office. Mrs Aggarwal was the Manager at Hamilton Post Office before 2009 when Mrs Gourlay was employed and this role was taken over by Mrs Gourlay and she was able to concentrate on managing the Londis convenience store rather than Hamilton Post Office.
22. Mrs Aggarwal stated that she had helped out in the Post Office in the past to help clear the queues but this was only for a maximum time of 10-15 minutes. Mrs Aggarwal stated that she was responsible for stock unit A whilst Mrs Gourlay was responsible for stock unit E. Mrs Aggarwal stated that she never worked under anyone else's password and had two passwords of her own. Mrs Aggarwal stated that Mrs Gourlay was responsible for ordering stamps and had total responsibility for the running of the Post Office.

© Ms Rachelle Shimwell

23. Ms Rachelle Shimwell is a member of the stock team at Post Office Limited. Ms Shimwell has access to the Credence system which shows transactional data from the Horizon system. Mrs Shimwell obtains data on a daily basis from the Credence system which shows adjustments made in Post Office branches.
24. Mrs Shimwell states that on 21st June 2012 she noticed two adjustments made at Hamilton Post Office on 20th June 2012 to the self adhesive stamps. The value of the adjustments was £48,300. Mrs Shimwell states that she telephoned Mrs Gourlay and spoke to her on 21st June 2012 and asked for her explanation on the adjustment made of £48,300 and Mrs Gourlay's explanation was that Hamilton Post Office had sold the stamps to customers but because Hamilton Post Office was running out of stamps and having difficulty getting a further supply from the stock centre she had bought back the stamps from the customers.

25. Mrs Shimwell states that after checking the sales records and noticing that there were no large sales as claimed by Mrs Gourlay she again telephoned Mrs Gourlay who this time stated that she had bought the stamps from another branch but when asked for the name of the branch she was unable to provide a name for the branch.

The Possible Defences

26. Mrs Gourlay is likely to defend the Prosecution against her on the basis that Mr and Mrs Aggarwal have financial difficulties and Mrs Aggarwal had access to her Horizon passwords.

27. In my view Mrs Gourlay's defence is unlikely to succeed because the evidence shows

- (a) that Mrs Gourlay was responsible for stock unit E;
- (b) that on the evidence it is unlikely that either Mrs Aggarwal and Mrs Barr had access or used Mrs Gourlay's Horizon passwords;
- (c) Mrs Aggarwal rarely worked in the Post Office and it seems left the running of the Post Office to Mrs Gourlay;
- (d) Mrs Gourlay was responsible for the Post Office;
- (e) During the interview on 1st August 2012 Mrs Gourlay accepted that the final balance for stock unit E dated 6th June 2012 had her signature and date stamp on it and showed that the stock volumes for the self adhesive stamps showed 13 sheets of 100 first class stamps and 7 sheets of 100 second class stamps – by implication this means she must have checked the stock in stock unit E;
- (f) During the interview on 1st August 2012 Mrs Gourlay also accepted that the final balance for stock unit E dated 13th June 2012 had her signature and date stamp on it and showed that the stock volumes for the self adhesive stamps showed 567 sheets of 100 first class stamps and 307 sheets of 100 second class stamps – by implication because the stock check by the Auditors showed that this was not correct then it is corroborative evidence to support the fact Mrs Gourlay has been dishonest when signing the final balance for stock unit E dated 13th June 2012;
- (g) During the interview on 1st August 2012 Mrs Gourlay also accepted that the final balance for stock unit E dated 20th June 2012 had her signature and date stamp on it and showed that the stock volumes for the self adhesive stamps showed 565 sheets of 100 first class stamps and 307 sheets of 100 second class stamps – by implication because the stock check by the Auditors showed that this was not correct then it is corroborative evidence to support the fact Mrs Gourlay has been dishonest when signing the final balance for stock unit E dated 20th June 2012;
- (h) when Mrs Gourlay was asked during her two telephone conversations with Ms Shimwell on her adjustments made of £48,300 she gave two different explanations – one would expect the same explanation and, in any event, consistent explanation;
- (i) Mrs Gourlay could not give the name(s) of the business(es), during the telephone conversation with Mrs Shimwell, who apparently had bought the stamps and from she claimed to have re-bought the stamps;
- (j) Mrs Gourlay could not give the name of the Post Office from whom she had purchased the stamps during the telephone conversation with Mrs Shimwell;
- (k) the evidence from Mrs Barr is that Mrs Gourlay did not like taking time off at the trading period and did not like anyone answering the telephone in the office because she was the Manager and wanted to deal with all the telephone calls but when the Auditors came for the checks she decided to be away on holiday.

conclusion

28. In my opinion, because of the above evidence and matters, there is sufficient evidence to provide a realistic prospect of conviction of Mrs Gourlay.
29. In my opinion it is in the public interest to prosecute Mrs Gourlay because of breach of trust, the large amount of loss. Prosecution and conviction will act as a deterrent to others and Mrs Gourlay in her interview is implicitly attempting to blame innocent parties.

Other matters

30. If case is to proceed to prosecution Please ensure that the witness statements and exhibits of the following witnesses are available for the Procurator Fiscal's office for decision on prosecution.

- (i) Mrs Barr
- (ii) Mrs Aggarwal
- (iii) Ms Rachelle Shimwell
- (iv) Mr John Fraser;
- (v) Mr Alex McKenzie;
- (vi) Mr Keith Scott;
- (vii) Mr Charles McCormick;
- (viii) Ms Sandra Barnett;
- (ix) Ms Alicia Hassam;
- (x) Mr Robert Daly; and
- (xi) Ms Suzanne Winter.

Jarnail Singh I Criminal Lawyer

