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**From:** Swil, Jonathan [GRO]  
**Sent:** Wed 28/05/2014 6:47:04 PM (UTC)  
**To:** Rodric Williams [GRO]  
**Cc:** Band, Christa [GRO]; Chris Aujard [GRO]  
**Subject:** RE: Follow up

Rodric

Set out below is an outline of what we think the Deloitte report should, ideally, say. In the time available we have not been able to provide a great deal of detail for this outline nor had much opportunity to reflect on whether the report could or should cover other or additional ground. We are happy to discuss this further with you tomorrow.

As discussed earlier today, when considering what approach to take in producing the next draft, we suggest Deloitte

- use non-specialised language that the layman, including SPMRs and MPs and any other interested parties, can understand;
- should not only describe processes but reach conclusions wherever possible about the adequacy and appropriateness of the relevant processes;
- not treat the report as an audit – it should be as positive as possible so that where there are deficiencies that must be covered, they should be explained, contextualised and/or neutralised where possible;
- avoid making recommendations – they are not necessary nor appropriate in this context;
- need not produce a lengthy report and ideally the report should be kept as concise as possible, including by setting out non-essential and background material in appendices.

Do let me know if you have any questions. We are happy to refine this outline in conjunction with Deloitte to ensure that what we are suggesting is both achievable and capable of producing the type of report suited to the Post Office's needs.

Kind regards

Jonathan

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### **Introduction**

- Include a precise description of instructions and contextualise with reference to the Mediation Scheme.

### **Methodology**

- Explain the methodology used.
- Justify methodology by reference to industry standards/expectations and why other methodologies are not possible/ do not work (e.g. why end-to-end full functionality testing is not possible).

### **Description of Horizon system**

- General description.
- Detailed description of aspects of the system the subject of review.

### **Analysis/assessment of assurance work**

- Outline the key aspects of Horizon, and the assurance work relevant to those aspects, which is under review by

reference to the subject matter of complaints in the Scheme. These are the 1) SPMR/ Data Centre “handshake 2) write once/ read many times audit store 3) data centre and the inability for transactions unilaterally to be created within it

- Cover any other aspects of Horizon the testing of which is necessary to provide confidence in Horizon by reference to the range of complaints in the Scheme [Post Office is probably best placed to confirm if there are any such other aspects, although we are happy to discuss that with you.]

- Analysis/testing of the assurance work in respect of each aspect under review.

## Conclusions

- Conclusions on each of the aspects of Horizon that have been tested/ the assurance work that has been tested.

- Any broader conclusions that can be drawn about how Horizon operates.

## Appendices

- Instructions/engagement letter.

- Assurance documentation reviewed.

- Other documentation reviewed.

- Any other background material that is not directly related to the analysis/ conclusions or otherwise need not go into the body of the report.

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**From:** Rodric Williams  
**Sent:** 28 May 2014 15:13  
**To:** Swil, Jonathan  
**Cc:** Chris Aujard; Band, Christa  
**Subject:** Follow up

GRO

Jonathan,

Following on from our conversation earlier today, I attach:

- Deloitte's (draft) Board Update, which preceded the full (draft) Report you have seen; and
- A “FactFile” prepared by POL, which provides an overview of the Horizon system and Post Office's branch trading practices, and may assist in describing the system which Deloitte was asked to review.

Our CEO is concerned about the time available to knock Deloitte's work into shape. Can you please therefore get to us by close of play today the structure/outline you would like it to take, so as to maximise the time available to Deloitte to repackage their findings.

With thanks for your assistance,  
Rod

Rodric Williams | Litigation Lawyer



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Postline:

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