

Message

From: Dave Posnett [GRO]
on behalf of Dave Posnett <[GRO]>
Sent: 13/02/2015 09:28:15
To: Helen Dickinson [GRO]
CC: Rob King [GRO]
Subject: RE: supplementary evidence doc
Attachments: supplementary written evidence draft 2 - clean - incl avdb v5.docx; Horizon Training.doc

Rob,

I've trawled through this and made some comments (yellow & blue highlights) ... not many though as a lot of it is technical or not within my knowledge to further comment upon. Witness statement associated to reflect Horizon training.

As an aside (and my personal view) ... I really do think there are cases where Horizon is clearly irrelevant ... SPMR admits theft, says what he did with the money, etc ... no grounds to even cite Horizon. George Thompson mentioned the Rudkin case at the select committee hearing ... there are others and I think (without mentioning names/details, etc) we could be more on the front foot if these were flagged to MPs, second sight, etc.

Happy to discuss further.

Regards,



Dave Posnett

Security & Investigation Team Manager South
Accredited Financial Investigator

5th Floor Bunhill Row Wing
148 Old St
London, EC1V 9HQ

[GRO]

From: Helen Dickinson
Sent: 13 February 2015 07:55
To: Dave Posnett
Cc: Rob King
Subject: FW: supplementary evidence doc

Morning Dave,

I am in court this morning so will do my best to read this but these things shouldn't be rushed.

Would you please do the same and feed back to Rob before 12 today.

Cheers



Helen Dickinson

Security Operation Team Leader North
Accredited Financial Investigator

Room G07, Future Walk
West Bars, Chesterfield, S49 1PF

GRO

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GRO

From: Rob King
Sent: 12 February 2015 23:25
To: Helen Dickinson
Subject: Fw: supplementary evidence doc

Hello Helen,
Could you assist me with this request please at discuss in the morning.
Much appreciated in advance
Cheers
Rob

From: Mark Underwood1
Sent: Thursday, February 12, 2015 10:32 PM
To: Angela Van-Den-Bogerd; Kevin Lenihan; Dave Hulbert; Rob King
Cc: Melanie Corfield; Patrick Bourke; Jane Hill; Belinda Crowe; andrew.parsons
Subject: RE: supplementary evidence doc

GRO

GRO

Hi Angela many thanks.

Kevin, Dave & Rob. In the attached is a couple small areas with requests for you to approve / amend. If at all possible, if you could provide your responses by noon tomorrow that would be fantastic. Apologies if any of it is going over old ground – I am slightly blind to it all now. Rest assured, I am fully aware I am quickly becoming the most hated man in Post Office for the my repeated requests for information which are coupled with shameless turnaround time asks.

Others – v5 attached, if you have not already begun work on this – please work off this version.

Thanks

Mark

From: Angela Van-Den-Bogerd
Sent: 12 February 2015 20:30
To: Mark Underwood1
Cc: Melanie Corfield; Patrick Bourke; Jane Hill; Belinda Crowe; andrew.parsons
Subject: RE: supplementary evidence doc

GRO

Mark,

Copy with tracked changes attached.

Thanks,
Angela

Angela Van Den Bogerd
Head of Partnerships



1st Floor, Ty Brwydran,
Atlantic Close, Llansamlet
Swansea SA7 9FJ

M: **GRO**
L:

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From: Mark Underwood1
Sent: 12 February 2015 17:17
To: Angela Van-Den-Bogerd
Cc: Melanie Corfield; Patrick Bourke; Jane Hill; Belinda Crowe; [andrew.parsons](#); **GRO**; Tom Wechsler;
Mark R Davies
Subject: FW: supplementary evidence doc

Now copying Angela. Aaaargh!

Mark

From: Mark Underwood1
Sent: 12 February 2015 17:13
To: Melanie Corfield; Patrick Bourke; 'Jane Hill'; Belinda Crowe; 'andrew.parsons'; **GRO**; Tom Wechsler;
Mark R Davies; Jane Hill
Subject: RE: supplementary evidence doc

Angela – as requested please find attached a copy of the latest version. This should incorporate the changes you gave Patrick – but if not, do let me know / track change.

All – as per below, if you have not already begun work on this – please work from this version

Thanks

Mark

From: Mark Underwood1
Sent: 12 February 2015 16:00
To: Melanie Corfield; Patrick Bourke; Jane Hill; Belinda Crowe; [andrew.parsons](#); **GRO**; Tom Wechsler;
Mark R Davies; Jane Hill
Subject: RE: supplementary evidence doc

Hi Guys,

If you had not already begun – please work from (in track changes) the attached version

Thanks

mark

From: Melanie Corfield
Sent: 12 February 2015 15:53

To: Patrick Bourke; Jane Hill; Belinda Crowe; [andrew.parsons](#) **GRO** Tom Wechsler; Mark R Davies; Jane Hill
Cc: Mark Underwood1
Subject: RE: supplementary evidence doc

Thank you Patrick - I think this looks very comprehensive. Just one point - are we adequately directly addressing Howe and Co's evidence that we do not "audit" offices (extract pasted & highlighted below). This evidence has been highlighted by Nick Wallis as you know.

Apologies if I have missed anything - am on mobile device at moment so difficult to read thoroughly. Mel

Howe and Co extract Instead we are supposed to rely of POL's assertions that discrepancies existed and that the asserted shortage equals the actual discrepancy. In many cases we have seen that the asserted total shortage (being the difference between the branch and Horizon) moved many times (in post-audit correspondence) before POL finally settled on a figure. This rings alarm bells. When POL's 'auditors' arrive at a branch to undertake an audit, it is a simple matter to pull reports off the terminals showing the current balances. It is then a simple matter to count up the stock and cash at the branch and compare them with the balances on the Horizon reports. The fact that, in many cases, the supposed difference between the two moved around several times post-audit before POL settled on a final discrepancy is extremely concerning indeed. The only time this should happen is when subsequent transaction corrections are raised. However, we have cases where no such corrections have been notified but the asserted discrepancy has changed several times. If, however, proper audits were undertaken (and proper reconciliations provided) these uncertainties would disappear. All parties would at least have known without doubt if the Horizon balances were correct and the precise discrepancy between those balances and the branch balances. This would have greatly assisted subsequent analysis and attempts to identify how and why discrepancies arose in the first place. However, the advisers effectively have to simply rely on POL's assertions in these matters.

It should also be noted that when POL claims to have 'audited' branch accounts, it has in fact done no such thing. An audit **must** include vouching transactions to underlying documentation. This is the only way to determine whether or not transactions have been correctly processed or not, which in turn proves whether or not the balances on an accounting system are correct. This is extremely important given that discrepancies between Horizon and the branch formed the whole basis of the suspension and subsequent prosecution of sub postmasters. Instead of performing a real audit, POL's 'auditors' simply assume that the balances on Horizon are correct, compare them with those in the branch and prosecute the sub postmasters if the balances in the branch are less than those on Horizon. Hence, in reality no vouching of transactions whatsoever is undertaken by POL's 'auditors'. Using the term 'audit' to describe POL's intervention in the branches gives its actions a veneer of professionalism and depth of analysis which is in fact entirely absent. The lack of proper audits undermines the cases against the sub-postmasters and has hampered the process of compiling and submitting CQs.

From: Patrick Bourke
Sent: 12 February 2015 14:05
To: Jane Hill; Belinda Crowe; [andrew.parsons](#) **GRO** Tom Wechsler; Melanie Corfield; Mark R Davies; Jane Hill
Cc: Mark Underwood1
Subject: RE: supplementary evidence doc

And I managed to leave Mark Underwood off...

From: Patrick Bourke
Sent: 12 February 2015 14:06
To: 'Jane Hill'; Belinda Crowe; [andrew.parsons](#) **GRO**; Tom Wechsler; Melanie Corfield; Mark R Davies; Jane Hill
Subject: RE: supplementary evidence doc

Here is a further version in both tracked changes and clean which should now form the master copy on which colleagues are asked to comment. Mark Underwood has kindly agreed to assure version control so please ensure that he is kept copied into all and any amendments.

Patrick

From: Jane Hill [GRO]
Sent: 11 February 2015 20:59
To: Belinda Crowe; [andrew.parsons](#) [GRO] Tom Wechsler; Melanie Corfield; Mark R Davies; Patrick Bourke; Jane Hill
Subject: supplementary evidence doc

Please find attached a first draft of the supplementary evidence document (from my personal email as webmail not co-operating). It's still a bit rough and ready, and the language needs more work, but it gives an idea of the shape of the document.

There will be a covering letter which summarises the areas covered.

Please could you get comments to me by lunchtime tomorrow (Thursday)?

Apologies for the short turnaround time.

Jane