

Standard Prosecution Report

GG14024535

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1. Case Details

1.1 General Information

Reported by : POST OFFICE LTD (STRATHCLYDE)
Sent to : Fiscal
Case category : STATUTORY (EXCEPT TRAFFIC)
Case number : GG14024535
Lead incident number : NSE3401681214 **Report date** : 24-12-2014
Prejudice incident : No **Date of first offence** : 08-08-2012
Document type : SPR **Document status** : Report

1.2 List of Accused

1.2.1 Accused 1: RAUF AKHTAR-BASHIR

SCRO Number	GRO	Undertaking date	: None noted.
Date of Birth	GRO (age 37)	Gender	: Male
Disclosable address	GRO		

1.3 List of Police Witnesses with Misconduct Marker

There are no police witnesses with a misconduct indicator.

2. Accused Details

2.1 Accused number 1: RAUF AKHTAR-BASHIR

SCRO number : GRO
Date of birth : GRO
Status : R
Occupation : GOVERNMENT OTHER
Occupation info : Subpostmaster
Disclosable address : GRO

Gender : Male
Age : 37
Ethnicity : GRO

Additional Information

Sexual Offenders Register : No
Prejudice incident : No
OLR recommendation : No

3. Charge Details

3.1 Charge Number 1

3.1.1 Details

Incident number: NSE3401681214

on *Between 8th August 2012 and 26th March 2014* between **at Toryglen Post Office, 27 Glenmore Avenue, Glasgow, G42 0EH** you **RAUF AKHTAR-BASHIR** did while *Subpostmaster of Toryglen Post Office, 27 Glenmore Avenue, Glasgow, G42 0EH* **embezzle** *One Hundred and Seventy Nine Thousand, One Hundred and Twenty Six pounds Nine pence (£179,126.09)* of *Post Office monies*

Related narrative : Embezzlement

Modifier : NO MODIFIER

Known date : 26-03-2014

Property value : £179126.09

Compensation required : Yes

Loss amount : £179126.09

Recovered amount : £0.00

3.1.2 Subject(s)

3.1.2.1 RAUF AKHTAR-BASHIR

SCRO number : GRO

Caution date : 01-04-2014

Admitted Charge : D

Aggravator : NO AGGRAVATION

3.2 Charge Number 2

3.2.1 Details

Incident number: NSE3401681214

on *Between 9th October 2013 and 26th March 2014* between **at Toryglen Post Office, 27 Glenmore Avenue, Glasgow, G42 0EH** you **RAUF AKHTAR-BASHIR** did **transfer criminal property** within the meaning of the aftermentioned Act namely *Five Hundred and Fifty Four Thousand Six Hundred pounds (£554,600)* in that you did use your position of trust as *Subpostmaster at Toryglen Post Office, 27 Glenmore Avenue, Glasgow, G42 0EH* to transfer *Five Hundred and Fifty Four Thousand Six Hundred pounds (£554,600)* which was not legitimately obtained into your *Santander Bank Account number* GRO *through said Post Office and thereafter said money was variously withdrawn in cash; transferred to "White P" or transferred to RBS bank account* GRO *whereby it was variously withdrawn in cash or transferred to RBS bank account* GRO *in your name whereby it was withdrawn in cash.;*

CONTRARY to the Proceeds of Crime Act 2002, Section 327(1) (a)

Related narrative : Conceal/Disguise/Convert/Transfer criminal property

Modifier : NO MODIFIER

Known date : 09-10-2013

Property value : £554600.00

Compensation required :

Loss amount : £0.00

Recovered amount : £0.00

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3.2.2 Subject(s)

3.2.2.1 RAUF AKHTAR-BASHIR

SCRO number :
Admitted Charge : D

Caution date : 01-04-2014
Aggravator : NO AGGRAVATION

4. Summary

4.1 Antecedents

The accused Mr Rauf Akhtar-BASHIR resides at GRO The above address is the address registered with Post Office Ltd.

BASHIR was contracted to provide Post Office services at Toryglen Post Office, 27 Glenmore Avenue, Glasgow, G42 0EH from 26th July 2007 to 26th March 2014. Following a One Hundred and Seventy Nine Thousand, One Hundred and Twenty Six pounds Nine pence (£179,126.09) shortage at Toryglen Post Office on 26th March 2014, BASHIR was precautionary suspended and subsequently had his contract terminated on 24th June 2014. In his role as Subpostmaster of Toryglen Post Office BASHIR was in a position of trust.

4.2 Summary of Evidence

4.2.1 Description of locus

The locus of the offence is Toryglen Post Office, G42 0EH. The Post Office has three counter positions operating from 09.00 – 17.30 hours Monday to Friday, 09.00 – 12.30 Saturday. The Post Office is situated in a shop at the end of a row of businesses with residential housing above them. The Post Office faces the front entrance of the premises. The shop selling groceries and alcohol is to the left of the premises.

4.2.2 Description of event

The Post Office has lost One Hundred and Seventy Nine Thousand, One Hundred and Twenty Six pounds Nine pence (£179,126.09) which BASHIR has embezzled. BASHIR has made fictitious deposits through the Toryglen Post Office into his Santander Account name Toryglen Post Office, number

GRO

Between 29th October 2013 and 20th March 2014 fifty six (56) deposits all of over One thousand pounds (£1,000) were made at Toryglen Post Office, 27 Glenmore Avenue, Glasgow, G42 0EH. In total Five Hundred and Fifty Four Thousand Six Hundred pounds (£554,600) has been transferred to the Santander Account.

In his role as Subpostmaster BASHIR was in a position of trust. His contract with Post Office Ltd included a duty of care in regards to its money and stock. Section 12 of his contract forbids him from using Post Office money for his own private use. The

Production
Toryglen Appointment Paper

signed by BASHIR states he agrees to be bound by the terms of his contract and by the rules contained in the book of rules and the instructions contained in those postal instructions issued to him. Those rules and instructions being

Production
Subpostmasters Contract

On Wednesday 26th March 2014, Witness Mrs Margaret Burke (Lead), Witness Mrs Margaret McConnell and Witness Mrs Margaret Guthrie, Field Support Advisors (Auditors) attended Toryglen Post Office to conduct an audit. They arrived at 08:15 hours and introduced themselves to Witness Mr Adnan

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Tariq, shop assistant. Tariq stated BASHIR, Subpostmaster was not present and that Witness Ms Joyce Malcolm would be arriving soon with the branch keys.

Malcolm arrived at the branch at 08:45 hours and she was informed an audit was to be conducted. Malcolm gave the auditors access to the secure area and was present while the audit was carried out. Burke asked Malcolm to contact BASHIR and advise him of their visit.

Burke obtained the reports required to conduct the audit from Horizon including Balance Snapshots, Office Snapshot and a copy of the last Branch Trading Statement dated 26th February 2014. She established the branch had 2 Stock Units, AA (Counter stock) and BOI Automated Teller Machine (ATM). She also identified 3 users on the Horizon system, ADN001 and ADN003 for Tariq, JMA003 and JMA004 for Malcolm and RBA003 for BASHIR. Users are identified on Horizon by these codes which are unique to individuals and should only be accessed by them using a personal password.

Malcolm then informed Burke that she would find a shortage in both Stock Units. Burke asked her if she knew how much. Malcolm stated approximately Seventy Thousand pounds (£70,000) in Stock Unit AA and approximately Sixty Four Thousand pounds (£64,000) in Stock Unit BOI, used for the ATM. Malcolm also stated there had been several large Santander business deposits transacted through Horizon all with the same account number.

Guthrie checked the cash on hand for stock unit BOI and entered the figures on

Production

Tier 2 Audit - Cash Sheet Stock Unit BOI Toryglen

She found a shortage of One Hundred and Eight Thousand, Eight Hundred and Seventy pounds (£108,870) when compared to the cash figure on

Production

Toryglen Balance Snapshot Stock Unit BOI printed 09.03 hours date 26/03/14

printed by Burke on the morning of the audit. This shows the amount of cash that should be in the ATM. McConnell verified the figures.

McConnell checked the cash on hand for stock unit AA and entered the figures on

Production

Tier 2 Audit - Cash Sheet Stock Unit AA Toryglen

She found a shortage of Seventy Thousand, Two Hundred and Fifteen pounds Thirty Eight pence (£70,215.38) when compared to the cash figure on

Production

Toryglen Balance Snapshot Stock Unit AA printed 09.15 hours date 26/03/14

printed on the morning of the audit. This shows the amount of cash that should be in the AA stock unit. Guthrie verified the figures.

Guthrie checked the stock on hand for stock unit AA. She found a shortage of Forty pounds Seventy One pence (£40.71). McConnell verified the figures.

The result of the audit as shown in

Production

Toryglen audit report 26/03/14

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was that when compared with the cash and stock that should have been present according to Horizon there was a One Hundred and Seventy Nine Thousand, One Hundred and Twenty Six pounds Nine pence (£179,126.09) shortage. A breakdown of the audit result is as follows:

£
178,988.38
(-)
difference identified in the cash
£
40.71
(-)
difference identified in the stock
£
97.00
(-)
Outstanding transaction acknowledgements and corrections not yet processed or received
£
179,126.09
(-)
Total Shortage

Neither Ms Burke nor the shop staff were able to contact Mr BASHIR.

Burke contacted witness Robert Daily, Post Office Ltd Security Manager who attended the branch. Daily removed

Production
cash declaration dated 26/02/14 at 17.35 declared by user JMA003

Production
cash declaration dated 26/2/14 at 19.05 declared by user RBA003

Production
Horizon receipts for Santander Bank Account Deposits from 29/10/13 to 4/02/14

Later the same day Daily attended Aitkenhead Road Police Station, Glasgow. He reported the shortage and BASHIR's absence to PC G206 Steven Fergus & PC598 Gillian Forrest who then passed the matter to C.I.D.

On Wednesday 26th March 2014 at approximately 21.40 hours BASHIR contacted Daily. BASHIR stated that he was in Manchester and would be back in Glasgow on Friday (28th March). Daily invited BASHIR to attend a voluntary interview and informed him of his legal rights and the Post Office Ltd Friend rule. BASHIR stated he'd lost control. Daily requested an address to send a follow up letter in regards to the interview. BASHIR requested the letter be sent to Toryglen Post Office. Daily phoned PC G206 Fergus the same night and informed him BASHIR had contacted him.

BASHIR contacted Daily and agreed to attend an interview on Tuesday 1st April 2014 at 10.00 hours. DC Chris Sneddon contacted Daily the same day and it was agreed that Post Office Ltd conduct the interview with BASHIR.

Daily created a

Production
schedule of Santander Deposits made at Toryglen Post Office between 7th January 2014 and 20th March 2014.

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from the Post Office Ltd Credence system. Credence is a Management Information system that holds the previous 90 days of Horizon data. This demonstrates all deposits made at Toryglen Post office between 07th January 2014 and 20th March 2014 using Santander Card number ending [GRO] by all user ID's in that office. The information is also broken down into separate user ID's which shows that: ADN003 deposited Thirteen Thousand pounds (£13,000), JMA003 deposited Fifty Five Thousand Two Hundred pounds (£55,200) and RBA003 deposited Two Hundred and Ninety Four Thousand Five Hundred pounds (£294,500).

The same day Daily attended Malcolm's home address to obtain a statement. Malcolm stated she declared only the cash on hand at the end of the day. BASHIR did the office balance at the period end. Malcolm confirmed she declared the cash for the ATM but doesn't physically count it as she had no access to it. Tariq fills the ATM with cash received from the Cash Centre. The last time Malcolm could recall BASHIR working at the Toryglen Post Office was January 2014. She confirmed that she has two User ID's so she can serve customers and run reports and no one knows her passwords.

The last variance check she did on the cash showed Seventy Thousand pounds (£70,000) short. She stated that she never spoke to BASHIR about the variances. BASHIR had phoned her at the Post Office several times and asked her to take his Santander card from the back office and swipe it through Horizon to make a deposit. BASHIR never gave her the money for these deposits. BASHIR told her he would settle the amounts at the end of February 2014 but didn't. Malcolm said she was not responsible for the shortage.

APPENDICES & REPORTS

Appendix A – Subpostmaster & Remuneration

Subpostmasters are contracted to provide services relating to Post Office business to customers. As such they receive a monthly remuneration commensurate with the level of business conducted at the branch. They are provided with a balance of cash and stock to allow them to provide these services. It is their responsibility to ensure that this cash and stock is accounted for and is held securely at all times. Subpostmasters are expressly forbidden by a clause in their contract to use Post Office money for their own use.

Appendix B - Horizon

Within each Post Office there are counter position(s) which link into a computer system called Horizon. Each Post Office is recognised by a unique code under which all their individual transactions are recorded. The code for Toryglen Post Office is 324 832. This system records all transactions input by a counter clerk working at a counter position against their individual office code. Each clerk will log on to the system using his or her own User ID and unique password. The transactions performed by each clerk, and the associated cash and stock level information are recorded by the Horizon system in a stock unit. Once logged on, any transactions performed by the clerk must be recorded and entered onto Horizon and are accounted for within the user's allocated stock unit. The Horizon system provides a number of daily and weekly records of all transactions input into it. It enables Post Office users to obtain computer summaries for individual clients of Post Office Ltd e.g. National Savings Bank, Girobank (Alliance & Leicester), Department of Vehicle Licensing Association (DVLA) and the Department of Work & Pensions (DWP). The Horizon system also enables the clerk to produce a weekly balance of cash and stock on hand combined with the other transactions performed in that accounting period.

Appendix C – Stock Unit

Cash and stock are held in a Stock Unit and allocated an identification letter/number i.e. AA or 1 etc. Each Post Office Branch is unique in its make up off stock units. Whereas one office may have staff sharing one Stock Unit, another may have each member of staff assigned to an individual Stock Unit. Regardless of whether a member of staff serves from a shared or individual stock unit, each one will have an individual User ID and password for the Horizon computer system.

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Appendix D – Branch Trading Period

There are twelve Branch Trading Periods in a year, produced on a 4/5 week cycle and running from April through to March. Each Period is identified by a number (TP 01, TP 02 etc) and starts on a Thursday and ends on a Wednesday in each instance, unless either the Wednesday or Thursday clashes with a public holiday, in which case, the Branch Trading Period is adjusted to take account of this.

Appendix E – Horizon User ID &

A Horizon User ID is compiled using the first letter of the first name and the first two letters of the surname. Then a number is added, which will always be 001, unless there is, or has been, an identical user ID. For example: The first Elvis Presley to be a user in your office would take the user name EPR001. If there is a second Elvis Presley or an Ella Presley, the last number must be incremented by 1, making them EPR002 on the Horizon system. If a user conducts management tasks such as balancing the office and printing reports they would normally require at least 2 User ID's. Therefore they would use the same letter format and then accumulate the numbers e.g. 001, 002, 003, etc.

Appendix F – Santander Card Deposits

Business customers can make cash only deposits into their Santander account using a Cash Deposit card. The customer hands the card and the cash to be deposited to the clerk. The clerk then swipes the card, checks the cash and enters the amount onto Horizon. The customer is then asked to confirm the amount now shown on the PIN pad on their side of the counter. If they agree with the amount they press the enter button on the PIN pad to complete the transaction. Horizon automatically prints a customer receipt.

Production – Tier 2 Audit – Cash Sheet

A Tier 2 Audit – Cash Sheet is a hand written sheet that the Auditors complete as they check the cash on hand in a stock unit. The cash figure on the Balance Snapshot (see below) is written on to the Tier 2 Audit – Cash Sheet. The cash is physically counted and the amounts annotated under the appropriate denominations and the difference over or short is written in the table Cash Discrepancies. The sheet is signed and countersigned when the figures are corroborated.

Production – Balance Snapshot

The Balance Snapshot details the cash and stock on hand that according to Horizon should be present in the Stock Unit at the time it is printed.

Production – Cash Declaration

The branch is required to declare the cash on hand at the end of each day on Horizon and is meant to do this by physically counting the cash. The Cash Declaration taken by the Auditor is the last declaration of cash made in Toryglen PO prior to the audit.

Some branches will count the cash and handwrite it on to a manual cash declaration before inputting their figures into Horizon.

4.2.3 Medical evidence

No details provided.

4.2.4 Interview

On Tuesday 1st April 2014 Mrs Suzanne Winter, Security Manager accompanied Daily to the interview of Rauf Akhtar-BASHIR in the Conference Room, The Guildhall, 57 Queen St, Glasgow, G1 3AT. Also in attendance was Mr Andrew Gilhooly of the National Federation of Subpostmasters. The interviewed

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was audio recorded and conducted under caution in accordance with Scots Law. Mr BASHIR was informed of his legal rights and then decided he wished to speak to a Solicitor. He completed

Production
form POL001 (Scotland)

and the interview was terminated with no questions asked in relation to the shortage. The interview commenced at 10.32 hours and concluded at 10.45 hours and the

Label
disk master seal 1314/0168/1

was sealed.

On Wednesday 23rd April 2014 accompanied by Mr Steve Bradshaw, Security Manager, Daily interviewed Rauf Akhtar-BASHIR in the Conference Room, The Guildhall, 57 Queen St, Glasgow, G1 3AT. The interview was audio recorded and conducted under caution in accordance with Scots Law. Mr BASHIR was accompanied by Aamer Anwar of Aamer Anwar & Co Solicitors. BASHIR completed

Production
form POL001 (Scotland).

In accordance with Post Office rules Mr BASHIR was offered the opportunity to have a Friend present and declined. He completed

Production
form POL003

The interview commenced at 12.21 hours and concluded at 13.20 hours. The

Label
disk master seal 1314/0168/2

was sealed.

BASHIR confirmed he had been Subpostmaster at Toryglen Post Office since July 2007. He initially answered questions regarding his training before taking advice from his Solicitor. BASHIR then answered no comment to further questions regarding his training. BASHIR answered the same when asked if he had any problems with Horizon. BASHIR also answered no comment when asked to confirm his staff and their User ID's in the branch and whether Horizon passwords were shared.

BASHIR answered no comment when questioned about who balanced the Post Office. He answered the same when asked if he had inflated the figures to achieve the balance and if he had stolen the money. BASHIR answered no comment when asked what he had used the money for. He answered the same when asked about his finances.

BASHIR answered no comment when asked to explain the shortages in the Stock Units AA and BOI. BASHIR answered no comment when questioned who completed the Branch Trading Statements and if he had inflated the cash figures.

BASHIR was shown

Production
cash declaration dated 26/02/14 at 17.35 declared by user JMA003

Production
cash declaration dated 26/02/14 at 19.05 declared by user RBA003

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These related to the end of Trading Period 11. The declaration made at 17:35 hours under User ID JMA003 showed a cash figure of Six Thousand Seven Hundred and Eighty Four pounds Eighty Two pence (£6,784.82). The declaration made at 19.05 hours under User ID RBA003 showed a cash figure of Fifty One Thousand Seven Hundred and Eighty Four pounds Eighty Two pence (£51,784.82). BASHIR answered no comment when questioned about the difference.

BASHIR was shown

Production

schedule of Santander Deposits made at Toryglen Post Office between 7th January 2014 and 20th March 2014.

BASHIR answered no comment when asked if he instructed Malcolm to take his Santander card from the back office and make deposits into his account through Horizon. He answered no comment when asked if the card number shown belonged to him. BASHIR answered no comment when asked if the money for the deposits on the schedule was put in the drawer.

BASHIR was shown the

Production

Cash Management call logs

He answered no comment when asked why he had made so many requests for extra money to be sent to Toryglen Post Office.

BASHIR answered no comment when asked why he hadn't paid the past three years business rates for the ATM.

BASHIR answered no comment when asked to confirm, under the terms of his contract with Post Office Ltd that he was forbidden to use Post Office money for his own personal use.

The

Label

disk master seal 1314/0168/2

was sealed in Rauf Akhtar-BASHIR's presence. A notebook entry of the master disk seal number was made.

BASHIR agreed to a search. BASHIR at the time was living and sleeping on a couch at his friend's home. The home was owned by his friend and when contacted would not give permission without being present. His friend said he could not attend due to work. Daily sought legal advice. He was advised not to conduct a search as evidence would be inadmissible and potentially open Post Office Ltd to civil action from the owner.

Rauf Akhtar-BASHIR has neither admitted nor denied the embezzlement of One Hundred and Seventy Nine Thousand, One Hundred and Twenty Six pounds Nine pence (£179,126.09) of Post Office monies from Toryglen Post Office. He answered no comment to all questions in relation to the loss.

Following the interview BASHIR was asked in the presence of his solicitor if he would agree to provide POL with copies of the statements of his bank accounts. BASHIR provided four mandates relating to four of his bank accounts:

1. Royal Bank of Scotland Sort Code GRO Account number GRO Rauf Akhtar-BASHIR
2. Royal Bank of Scotland Sort Code GRO Account number GRO – Rauf Akhtar-BASHIR
3. Lloyds TSB Sort Code GRO Account number GRO – Rauf BASHIR

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4. Santander Sort Code [GRO] Account number [GRO] – Rauf Akhtar-BASHIR

Copies of these mandates (POL045 Authority for Disclosure of Information) are retained by POL but the originals were sent to the respective banks.

Bank statements were received from three banks the exception being the statements for TSB Sort Code [GRO] Account number [GRO] – Rauf BASHIR as the wrong address was on the mandate.

On Friday 2nd May 2014 Daily attended the premises housing the Toryglen Post Office. There he obtained a statement from Tariq who is the Brother in Law of BASHIR. He confirmed his User ID is ADN003 and his password wasn't shared. Tariq stated he worked occasionally in the Post Office to cover breaks if needed and couldn't remember the last time he did so. BASHIR had asked him to make two deposits into the Santander account and said he would put the money in later.

Production

Schedule of Santander Deposits made at Toryglen Post Office between 7th January 2014 and 20th March 2014

showed he deposited £13,000 into BASIR's account. He doesn't know if BASHIR made good the money as BASHIR completed the monthly balance. Tariq didn't do the cash declarations for either Stock Unit.

Production

Santander statements Sort Code [GRO] Account number [GRO] – Toryglen Post Office

Production

Royal Bank of Scotland statements Sort Code [GRO] Account number [GRO] – Rauf Akhtar-BASHIR

Production

Royal Bank of Scotland statements Sort Code [GRO] Account number [GRO] – Rauf Akhtar-BASHIR trading as Toryglen Post Office

were received by witness Daily.

The statements were analysed along with information obtained from the Credence system and

Production

Toryglen Schedule of Deposits/Withdrawals/Payments

was produced by Daily.

This schedule shows that fifty six (56) deposits ranging from Three Thousand pounds (£3,000) to Eighteen Thousand Five Hundred pounds (£18,500) were made into Santander account number 6640001. The deposits totalled Five Hundred and Fifty Four Thousand Six Hundred pounds (£554,600). Eighty Two (82) withdrawals and bill payments ranging between One Thousand pounds (£1,000) and Sixteen Thousand Seven Hundred and Fifty pounds (£16,750) were made from the same account. The withdrawals and bill payments made totalled Five Hundred and Forty Three Thousand Four Hundred and Forty Eight pounds (£543,448).

A separate

Production

schedule of money in and money out over £1,000 to Santander Account, Toryglen PO

was prepared by Daily.

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The Fifty six (56) deposits totalling Five Hundred and Fifty Four Thousand Six Hundred pounds (£554,600) have been made into Santander account number [GRO] account holder Toryglen Post Office between 09th October 2013 and 20th March 2014.

From

Production

Toryglen Schedule of Deposits/Withdrawals/Payments

it can be demonstrated that the deposits have been made by Rauf Akhtar-BASHIR, Joyce Malcolm and Adnan Tariq. Malcolm and Tariq stated BASHIR did not provide the corresponding amounts for the deposits to them at the time that they were asked to make.

Thirteen (13) withdrawals totalling Sixty Six Thousand Eight Hundred pounds (£66,800) were made from the Santander account at two Post Offices in the Glasgow area, Crosshill and Burnside.

Bill payments from the Santander account were made to Rauf Akhtar-BASHIR and "White P". The remainder of the name is not recorded on the statement.

Between 7th January 2014 and 3rd March 2014 Thirty Two (32) payments totalling Two Hundred and Thirty Nine Thousand Nine Hundred and Seventy Seven pounds (£239,977) were made to White P.

Between 5th February 2014 and 21st March 2014 Twenty One (21) payments totalling Eighty One Thousand and Ninety pounds (£81,090) were made to Rauf Akhtar-BASHIR.

Production

Toryglen Schedule of Deposits/Withdrawals/Payments

demonstrates that all withdrawals and bill payments are made after the deposits. Either on the day or the day following.

Between 5th February 2014 to 21st March 2014 Sixty Three Thousand Six Hundred and Ninety pounds (£63,690) was transferred from the Santander Account to a Royal Bank of Scotland (RBS) Account Number [GRO] in Rauf Akhtar-BASHIR's name.

Between 7th February 2014 and 5th March 2014 Fifty One Thousand One Hundred and Fifteen pounds (£51,115) is transferred by from the RBS Account Number [GRO] to RBS Account Number [GRO] in the name of Rauf Akhtar-BASHIR T/A Toryglen PO.

Between 7th February 2014 and 21st March 2014 Sixty Four Thousand Six Hundred and Thirty pounds (£64,630) is withdrawn from RBS Account Number [GRO] presumably in cash.

Robert Daily contacted Police Scotland Financial Investigation Unit and arranged a meeting for Monday 1st September 2014. On the day he met with DC Martin McInnes and DC Tom Mooney. A financial check on Rauf Akhtar-BASHIR conducted showed with the exception of a property in Dumfries BASHIR had no other assets. BASHIR had stopped making mortgage payments for the property and it is expected the Mortgage Lender will repossess. BASHIR had run up debt since being interviewed Wednesday 23rd April 2014. The police officers told Post Office Ltd that BASHIR had no previous convictions.

The last audit conducted at Toryglen Post Office prior to 26th March 2014 was 07th August 2012 when a Twenty Seven pounds Eighty Six pence (£27.86) surplus was recorded as shown in

Production Toryglen audit report 07/08/12

This is when it is last known the monies at Toryglen Post Office were confirmed as correct.

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The date of offences would be expected to be 8th August 2012 to 25th March 2014. However the first large deposit an Eight Thousand pounds (£8,000) deposit was made into Santander account number **GRO** was on 29th October 2013. Therefore a start date of 29th October 2013 could be considered.

In his role as Subpostmaster BASHIR was in a position of trust. His contract with Post Office Ltd included a duty of care in regards to its money and stock. Section 12 of his contract forbids him from using Post Office money for his own private use.

There is evidence that BASHIR embezzled monies from the Post Office by making fictitious deposits. Fraud can be considered as an alternative to this charge.

Consideration could be given to libelling a charge under section 327 of the Proceeds of Crime Act 2002 - money laundering. There is evidence to demonstrate over Five Hundred Thousand pounds (£500,000) was deposited in to BASHIR's Santander account from Toryglen Post Office but the loss at the date of the audit was only One Hundred and Seventy Nine Thousand, One Hundred and Twenty Six pounds Nine pence (£179,126.09). There is also evidence that appears to show BASHIR has been transferring large sums of money from his Santander account into his various bank accounts. BASHIR appears to be a man of very little means as

Production

Toryglen Rauf Akhtar-BASHIR Monthly Post Office Net Remuneration

shows the remuneration paid to BASHIR from March 2012 to March 2014 was Eighty Two Thousand Nine Hundred and Seventeen pounds Twenty Seven pence (£82,917.27). This is a monthly average of Three Thousand Three Hundred and Sixteen pounds Sixty Nine pence (£3,316.69) over this period. BASHIR's Post Office remuneration would not account for his access to these large sums of money.

The loss to Post Office Ltd is One Hundred and Seventy Nine Thousand, One Hundred and Twenty Six pounds Nine pence (£179,126.09).

Robert Daily
Security Manager

GRO

4.2.5 Caution and charge/reply

No details provided.

5. Production Details

5.1 Production number 1

Production no. : 1
Type : WITNESS PRODUCTIONS
Description : Toryglen Audit Report 26th March 2014
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.2 Production number 2

Production no. : 2
Type : WITNESS PRODUCTIONS
Description : Notebook entry Master Tape Seal 1314/0168/1 date 01/04/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.3 Production number 3

Production no. : 3
Type : WITNESS PRODUCTIONS
Description : Master Disk seal POLTD/1314/0168/1 Interview Rauf Akhtar-Bashir
01/04/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.4 Production number 4

Production no. : 4
Type : WITNESS PRODUCTIONS
Description : Working Disk Interview Interview Rauf Akhtar-Bashir 01/04/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.5 Production number 5

Production no. : 5
Type : WITNESS PRODUCTIONS
Description : Transcript of Seal POLTD/1314/0168/1 Interview Rauf Akhtar-Bashir
Photograph : No
Location : Guildhall, G1 3AT
Remarks : Robert Daily

5.6 Production number 6

Production no. : 6
Type : WITNESS PRODUCTIONS
Description : POL001 (Scotland) – Legal Rights 23/04/14
Photograph : No

Standard Prosecution Report - GG14024535

Location : Guildhall, G1 3AT
Owner : Robert Daily

5.7 Production number 7

Production no. : 7
Type : WITNESS PRODUCTIONS
Description : POL003 – Rights to a Friend at an Interview or Search 23/04/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.8 Production number 8

Production no. : 8
Type : WITNESS PRODUCTIONS
Description : Master Disk seal POLTD/1314/0168/2 Interview Rauf Akhtar-Bashir
23/04/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.9 Production number 9

Production no. : 9
Type : WITNESS PRODUCTIONS
Description : Working Disk Interview Rauf Akhtar-Bashir 23/04/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.10 Production number 10

Production no. : 10
Type : WITNESS PRODUCTIONS
Description : Transcript of Seal POLTD/1314/0168/2 Interview Rauf Akhtar-Bashir
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.11 Production number 11

Production no. : 11
Type : WITNESS PRODUCTIONS
Description : Equifax Report – Rauf Akhtar-Bashir
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.12 Production number 12

Production no. : 12
Type : WITNESS PRODUCTIONS

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Description : Toryglen Balance Snapshot Stock Unit BOI printed 09.03 hours date
26/03/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.13 Production number 13

Production no. : 13
Type : WITNESS PRODUCTIONS
Description : Tier 2 Audit - Cash Sheet Stock Unit BOI Toryglen
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.14 Production number 14

Production no. : 14
Type : WITNESS PRODUCTIONS
Description : Toryglen Balance Snapshot Stock Unit AA printed 15.42 hours date
26/03/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.15 Production number 15

Production no. : 15
Type : WITNESS PRODUCTIONS
Description : Tier 2 Audit - Cash Sheet Stock Unit AA Toryglen
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.16 Production number 16

Production no. : 16
Type : WITNESS PRODUCTIONS
Description : Toryglen Balance Snapshot Stock Unit AA printed 09.15 hours date
26/03/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.17 Production number 17

Production no. : 17
Type : WITNESS PRODUCTIONS
Description : Toryglen Cash Declaration Stock Unit BOI printed 15.39 hours date
26/03/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.18 Production number 18

Production no. : 18
Type : WITNESS PRODUCTIONS
Description : Toryglen Cash Declaration Stock Unit AA printed 09.16 hours date
26/03/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.19 Production number 19

Production no. : 19
Type : WITNESS PRODUCTIONS
Description : Toryglen Branch Trading Statement Trading Period 07 Ending 30/10/13
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.20 Production number 20

Production no. : 20
Type : WITNESS PRODUCTIONS
Description : Toryglen Branch Trading Statement Trading Period 08 Ending 27/11/13
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.21 Production number 21

Production no. : 21
Type : WITNESS PRODUCTIONS
Description : Toryglen Branch Trading Statement Trading Period 09 Ending 01/01/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.22 Production number 22

Production no. : 22
Type : WITNESS PRODUCTIONS
Description : Toryglen Branch Trading Statement Trading Period 10 Ending 30/01/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.23 Production number 23

Production no. : 23
Type : WITNESS PRODUCTIONS
Description : Toryglen Branch Trading Statement Trading Period 11 Ending 26/02/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.24 Production number 24

Production no. : 24
Type : WITNESS PRODUCTIONS
Description : Toryglen Cash Declaration Stock Unit AA printed 17.35 hours date
26/02/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.25 Production number 25

Production no. : 25
Type : WITNESS PRODUCTIONS
Description : Toryglen Cash Declaration Stock Unit AA printed 19.05 hours date
26/02/14
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

5.26 Production number 26

Production no. : 26
Type : WITNESS PRODUCTIONS
Description : Schedule of Santander Deposits Card No. ending **GRO**
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.27 Production number 27

Production no. : 27
Type : WITNESS PRODUCTIONS
Description : Schedule of Santander Deposits Card No. ending **GRO** User ID's
JMA003/004
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.28 Production number 28

Production no. : 28
Type : WITNESS PRODUCTIONS
Description : Schedule of Santander Deposits Card No. ending **GRO** User ID's
ADN003
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.29 Production number 29

Production no. : 29
Type : WITNESS PRODUCTIONS
Description : Schedule of Santander Deposits Card No. ending **GRO** User ID's
RBA003

5.35 Production number 35

Production no. : 35
Type : WITNESS PRODUCTIONS
Description : Royal Bank of Scotland statements Rauf Akhtar-Bashir Sort Code
: **GRO** Account No. **GRO**
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.36 Production number 36

Production no. : 36
Type : WITNESS PRODUCTIONS
Description : Schedule of Deposits/Withdrawals/Payments to/from Rauf Akhtar-Bashir's Santander & Royal Bank of Scotland Bank Accounts
Photograph : No
Location : Guildhall, G1 3AT
Owner : Robert Daily

5.37 Production number 37

Production no. : 37
Type : WITNESS PRODUCTIONS
Description : Audit Report 7th August 2012
Photograph : No
Location : Guildhall, G1 3AT
Owner : Margaret Burke

6. Reporting Officer

Name : ROBERT DAILY
Station : SECURITY SECTION
Rank : NON POLICE REPORTING OFFICER
Officer unique no. : 0000001
Shoulder No. :
email :

7. Supervisor

Name : HELEN DICKINSON
Station : SECURITY SECTION
Rank : NON POLICE REPORTING OFFICER
Officer unique no. : 0000023
Shoulder No. :
email :

8. Witness Details

8.1 Unavailability

There are no unavailability dates noted for the witnesses.

8.2 Civilian witnesses

8.2.1 JOYCE MALCOLM

Witness number : 7 **SCRO number** :
Date of birth : GRO **Age** : 69
Gender : Female **Ethnicity** : GRO
Occupation : Post Office Counter Clerk
Occupation info : GOVERNMENT OTHER
Hostile witness : No **Vulnerability category** : NO VULNERABILITY
Disclosable address : GRO

8.2.2 MUHAMMAD ADNAN TARIQ

Witness number : 8 **SCRO number** :
Date of birth : GRO **Age** : 34
Gender : Male **Ethnicity** : GRO
Occupation : Shop Owner
Occupation info : GOVERNMENT OTHER
Hostile witness : No **Vulnerability category** : NO VULNERABILITY
Disclosable address : GRO

8.3 Police witnesses

8.3.1 ROBERT DAILY

Witness number : 1 **Family Liaison** : No
Unique number : 0000001 **Shoulder number** :
Misconduct : No **Ethnicity** : GRO
Rank : NON POLICE REPORTING OFFICER
Station : SECURITY SECTION
Email : GRO

8.3.2 STEVE BRADSHAW

Witness number : 2 **Family Liaison** : No
Unique number : 0000020 **Shoulder number** :
Misconduct : No **Ethnicity** : GRO
Rank : NON POLICE REPORTING OFFICER
Station : SECURITY SECTION
Email : GRO

9. Previous Convictions

None recorded.

Standard Prosecution Report - Backing Sheet

PF Ref: GG14024535

Accused

RAUF AKHTAR-BASHIR

Offence(s)

Embezzlement

Conceal/Disguise/Convert/Transfer criminal property

Lead Incident Number:

Reporting Officer:

Rank:

Station:

Shoulder Number:

NSE3401681214

ROBERT DAILY

NON POLICE REPORTING OFFICER

SECURITY SECTION