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GRO

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Our ref: 8135/RWG/SA
Your ref: TM/MP/CRIM

John J Rice & Co
Solicitors
9-11 Crumlin Road
Belfast
BT14 6AA

22nd December 2004

Dear Sir,

Your Client: Alan McLaughlin

Further your letter of 14th December 2004 please find enclosed a copy of our revised draft report incorporating the additional information gathered from the consultation of 3rd November 2004. I as yet have not received any comments on our draft report of 19th October 2004 and would appreciate any observations so that I may issue the enclosed report in its final form.

It has also come to my attention that although we quoted for 45 hrs of work this has now been exceeded significantly. I have attached an analysis of our time to date and would apologise for the oversight in not obtaining prior approval for this level of time input. I would be pleased to receive guidance on how we should proceed in relation to these costs.

If you have any queries regarding the above please do not hesitate to contact me.

Yours faithfully,

GRO

R W Gardiner

Partners:

R.R. McClure F.C.A.

D.S. Watters F.C.A.

J. Hansen F.C.A. F.A.B.R.P.

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C. W. Thompson

A. Andrews



Description	Consultants Hrs
Initial review of material/exhibits	14
Meeting with A McLaughlin (26/05/04) and review of information gathered	5
Preparation of letters dated 14/07/04 and 30/07/04	2
Consultation of 1/09/04 and review of exhibits and information gathered	5.5
Preparation of letters dated 2/09/04 and 23/09/04	2
Consultation of 8/09/04 and review of exhibits and information gathered	5.5
Consultation of 29/09/04 and review of exhibits and information gathered	5.5
Review of additional information received on 10, 13, 15 Sep 2004	14
Review of additional information received on 8/10/04	7
Analysing and Summarising Claim	4
Analysing and Summarising Weekly Cash Account Summaries	2
Preparation of draft report and associated Appendices	26
Consultation of 20/10/04	1.5
Consultation of 3/11/04 and review of exhibits and information gathered	3
Review of additional information received	3
Revision of draft report	5
Total	105

Description	Partner Hrs
Initial review of material/exhibits	1
Consultation of 1/09/04	2
Consultation of 29/09/04	2
Consultation of 20/10/04	1.5
Review of draft report	4
Total	10.5



Ref: 8135/RWG/SA
Ref: TM/DM

John J Rice & Co
Solicitors
9-11 Crumlin Road
Belfast
BT14 6AA

21st December 2004

Dear Sirs,

Your Client – Alan McLaughlin

In accordance with your instructions we have pleasure in setting out below our comments in respect of the charges under Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969 against your client Alan McLaughlin.

For your convenience, our report is set out under the following main headings:

Section

- 1 Introduction
- 2 Background
- 3 The Horizon Computer System and Post Office Procedures
- 4 Statement of Complaint
- 5 Comments in relation to the Statement of Complaint
- 6 Conclusions

Schedule

- 1 Expert Witness Declaration

Appendices

- A Summary of Claim
- B Daily Report (Horizon)
- C Weekly Summary (Horizon)
- D Cash Account (Final) (Horizon)
- E Missing Dockets/Foils Claim Example
- F Group Total Casting Differences Claim Example
- G Adlist ≠ to Main Summary Claim Example
- H Transaction Log – 11 July 2001
- I Transaction Log Availability
- J Sample Transaction Logs
- K Audit Report – 31 May 2001
- L Audit Report – 11 January 2002
- M Weekly Cash Account Summary



We would draw your attention to the fact that our report is strictly limited to financial matters and should not be construed as expressing opinions on matters of law, which are for the Court to determine. However, it necessarily reflects our understanding of such matters.

The report provides financial and arithmetical information to assist you, Counsel and the Court in assessing the case against Mr McLaughlin. This can only be done in the light of all of the evidence, arguments and contingencies that may have to be considered.

1. INTRODUCTION

- 1.1 In accordance with the instructions from John J Rice & Co Solicitors we have reviewed the Statement of Complaint and have commented thereon on behalf of the Defendant, Mr Alan McLaughlin. The report has been prepared on behalf of Mr McLaughlin and has been based on information provided to us by the Post Office and as set out in the Statement of Complaint prepared by Chief Superintendent J Lindsay-White, District Commander of the Antrim Road Police Service of Northern Ireland and the Department of the Director of Public Prosecutions. We have not carried out any verification of this information other than as specifically stated in this report.
- 1.2 In undertaking the assignment we have reviewed the following key documents provided to us:
- (i) Statement of Complaint detailing 15 charges under Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969 against Mr Alan McLaughlin;
 - (ii) Letter from the Department of the Director of Public Prosecutions dated 1 June 2003 detailing that the 15 charges at (i) above are specimen charges and that it is intended to put forward evidence in relation to £10,288.47 of an alleged loss;
 - (iii) Breakdown of £10,288.47 alleged loss;
 - (iv) List of Exhibits;
 - (v) Available transaction and events logs from Fujitsu;
 - (vi) Weekly cash reconciliations;
 - (vii) Brookfield Post Office Call Analysis to Help Desk (June 99 – Feb 02); and
 - (viii) Audit reports of Brookfield Post Office dated 31/05/01 and 11/01/02



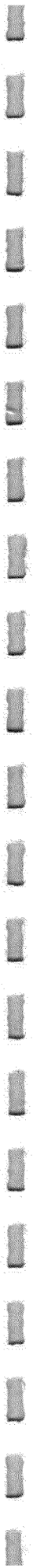
2. BACKGROUND

- 2.1 We understand that the Defendant was the sub-postmaster at Brookfield Post Office, Tennent Street, Belfast from July 1999 to July 2001. We also understand that he was self-employed in this regard operating the Post Office under a franchise agreement. Although he was self-employed he was paid a salary by the Post Office reflecting the amount of monthly business conducted.
- 2.2 The offences in question are alleged to have occurred in the course of his employment from December 2000 to July 2001 and relate to the alleged misappropriation of cash by the Defendant. The total amount claimed is £10,288.47 as detailed at Appendix A. This amount is discussed in detail at Section 4 of our Report.
- 2.3 The Statement of Complaint schedules a sample of the alleged offences and each offence is "worded" as follows :-
- "That you (the Defendant) dishonestly and with a view to you for yourself or another or with the intent to cause loss to another, falsified a document required for an accounting purpose contrary to Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969".
- 2.4 On 26 July 2001 the Post Office sent an Audit Team to investigate the affairs of the business and suspended the operation of the business.
- 2.5 The Defendant's contract was terminated approximately 1 month after the audit team investigation.
- 2.6 The Post Office continued to operate under the control of an agent but was eventually closed in February 2002.



3. THE HORIZON COMPUTER SYSTEM AND POST OFFICE PROCEDURES

- 3.1 The following is our understanding of the Horizon Computer System which was operated at Brookfield Post Office and the associated procedures in relation to the posting and processing of Pension and Allowances transactions. This understanding is based on our discussions with Mr McLaughlin, Ms Suzanne Winter (Post Office Investigating Officer) and our review of the various documentation supplied.
- (i) The foil from a particular Pension/Allowances Book (P/A Book) is input to the computer system. The employee must key in the amount of the transaction and the identifying group. It is possible that various differing amounts can be input in relation to a particular transaction.
 - (ii) Cash given to the customer and the foil is removed from the P/A Book.
 - (iii) The foil is placed in a tray which separately identifies each payment and allowance group.
 - (iv) At any point in time, an "adlist" can be printed (showing every group, no per group, total value) and checked to the total number and values foils per the tray. This is generally taken either once or twice daily.
 - (v) Any discrepancies identified are rectified on the computer system at this stage and a final report is printed (Appendix B) and wrapped around the counterfoils.
 - (vi) The system is balanced forward so that the new transactions are recognised in a new adlist.
 - (vii) Every Wednesday at 1pm a weekly summary is printed (Appendix C) which shows all transactions per group for each time an adlist has been closed off.
 - (viii) A weekly cash and stock count is performed and totals input to the Horizon system.
 - (ix) A cash reconciliation report is printed (Appendix D) from the Horizon system comparing the theoretical closing cash balance (using last weeks b/f and all cash input and output transactions) and the actual cash balance counted. Any discrepancies between theoretical cash held and actual cash held are noted in the discrepancies table on the front page of the cash account.
 - (x) The weekly summary and all the counterfoils are sent to the Paid Order Unit, Lishally, Londonderry.
- 3.2 We understand from Mr McLaughlin (confirmed by Ms Suzanne Winter) that 4 tills, operating a joint balancing system where in use at Brookfield Post Office. This system combined the transactions of all 4 tills so that all reports showed a collective position.
- 3.3 Each employee had a separate logon and user name with their password changing every month (per Alan McLaughlin).
- 3.4 The Horizon System has the capability to reproduce reports showing all transactions completed during a specified period. These reports known as "Transaction Logs" detail the user, the date, the transaction group and the transaction amount. It is noted that the data recorded on these reports is not



transaction specific i.e. specific foils inputted cannot be directly traced against
specific User IDs.

Draft



4. STATEMENT OF COMPLAINT

4.1 A copy of the schedule detailing the £10,288.47 loss is attached at Appendix A and is summarised as follows:

Nature of "Loss Claim"	£	Total £
Keying Errors	(7.63)	
Reversal of Transactions	(221.95)	(229.58)
Missing Dockets/Foils		6,422.23
Group Total Casting Differences		201.30
Adlist ≠ Main Summary		3,894.52
Total		10,288.47

4.2 We have not commented on the above Keying Errors and Reversal of Transactions which total (£229.58) as these reduce the total claimed against Mr McLaughlin and also because they are not considered material in the context of the overall claim.

4.3 We have commented below on the each of the remaining categories as follows:

Missing Dockets/Foils - £6,422.23

4.4 The claim in relation to missing dockets/foils arises due to the number of inputs in relation to a particular Pension and Allowance grouping (P/A grouping) not equalling the number of foils received i.e. the number of P/A inputs on the weekly summary and daily adlist equal each other, but are not matched by the number of foils received.

4.5 Attached at Appendix E is an example of the Post Office workings in relation to the claim for the week ending 27 December 2000. The variance in relation to this week totals £213.45 (detailed at Appendix A) and is analysed as follows:

Date	Group	Per Horizon	Per Foils	Variance £
21/12/00	13	2 x £125.94 claimed	1 x £125.94 received	125.94
27/12/00	13	2 x £87.51 claimed	1 x £87.51 received	87.51
				213.45

4.6 The claim is based on the assertion that inclusion of a transaction in the absence of a supporting counterfoil is evidence that cash has been misappropriated and that Mr McLaughlin was responsible for the discrepancy and hence the alleged loss.



Group Total Casting Differences - £201.30

4.7 The above loss in relation to group total casting differences can be broken down as follows:

Date	Group	Per Horizon	Per Foils	Variance £
31/01/01	7	0 x £226.30 claimed	0 x £226.30 received	226.30
04/04/01	12	-1 x £25.00 claimed	0 x £25.00 received	(25.00)
				201.30

4.8 Attached at Appendix F are the Post Office workings in relation to the claim of £226.30 for the week ending 31 January 2001. The workings show that although zero units have been claimed in the volume column, an amount of £226.30 has registered in the value column. At present we do not have an explanation or know of a reason as to why this did and could have occurred.

4.9 It is extremely unusual that the computer system should allow such an entry to occur. The claim as set out at Appendix F is not supported by any detailed adlists or other documentation on which would give any indication of how this discrepancy has arisen. The transaction log for this particular period is not available. We are therefore unable to comment further in relation to this item.

Adlist ≠ Main Summary - £3,894.52

4.10 The claim in relation to the adlist printout not equalling the main summary arises due to the number of inputs in relation to a particular P/A grouping on the weekly summary not equalling the daily adlist and the number of foils received. After a period of trading it is possible to print an adlist which will agree to the number of foils processed in that period. If, after this adlist has been printed an additional transaction is processed; whenever the weekly summary is printed, the total volumes and values will not agree.

4.11 Attached at Appendix G is an example of the Post Office workings in relation to the claim for the week ending 13 June 2001. The variance in relation to this week totals £67.50 (per Appendix A) and is detailed as follows:

Date	Group	Sub total of Adlist Per Horizon	Main Summary Per Horizon	Variance £
13/06/01	11	49 foils at £3,270.78	50 foils at £3338.28	67.50
				67.50

4.12 Whilst the means by which the difference is identified under this heading is different from missing docketts (see 4.4 to 4.6) the fundamental issue is the same i.e. that transactions have been processed which are not supported by P/A foils.



5. COMMENTS IN RELATION TO THE STATEMENT OF COMPLAINT

- 5.1 In broad terms the information provided by means of exhibit and discovery does support the assertion that transactions have been processed through the Horizon system which are not supported by appropriate payment counterfoils.
- 5.2 These transactions relate to cash payments made to the public/customers of the Post Office and as such the absence of appropriate vouchers may be an indication that cash has been deliberately misappropriated.
- 5.3 However the following issues relating to the nature of the claim and the "adequacy" of supporting evidence are highlighted.

Negative Balances

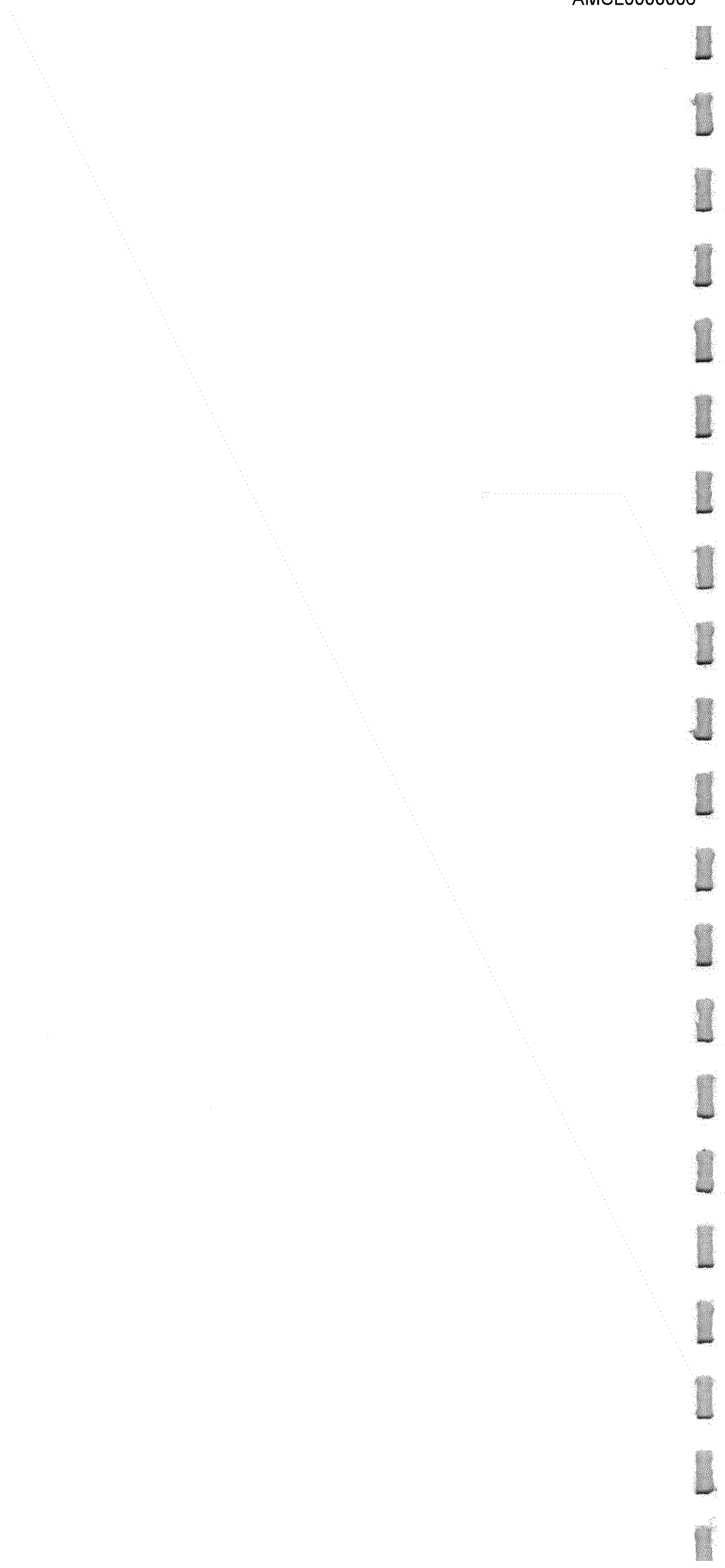
- 5.4 following negative balances are incorporated into the alleged loss totalling £10,288.47 (Appendix A):

	£
Keying Errors	(12.57)
Reversals	(221.95)
Missing Dockets	(221.65)
Group Total Casting	(25.00)
Adlist ≠ to Main Summary	(260.45)
	(741.62)

- 5.5 The above amounts have in effect been contrad against alleged losses of £11,030.09 to arrive at the loss of £10,288.47 (i.e. £11,030.09 less £741.62 = £10,288.47). Mr McLaughlin has been accused of dishonestly and with a view to gain for himself or another or with intent to cause loss to another, falsifying documents required for accounting purposes. With the inclusion of negative balances totalling £721.62 Mr McLaughlin is in effect being accused in part of the opposite i.e. dishonestly and with a view to loss for himself or another or with intent to cause gain to another, falsifying a document required for an accounting purpose.
- 5.6 The logic of such an assertion would appear flawed. The existence of such amounts would be more likely to arise as a result of:
- (i) Poor bookkeeping and controls;
 - (ii) Ongoing inaccuracies in the computerised system; or
 - (iii) A combination of these factors.

Incomplete Audit Trail

- 5.7 The Horizon System has the capability to reproduce reports showing all transactions completed during a specified period. These reports known as "Transaction Logs" detail the user, the date, the transaction group and the transaction amount. A major limitation to these reports is that the transactions recorded by Horizon and reported on the logs are not transaction specific i.e. specific foils inputted cannot be traced against specific User IDs. Therefore if false transactions are input into the Horizon computer system, it is not possible to detail who created these.
- 5.8 An example of this is can be viewed at Appendix H where a transaction log appears to detail Group 7 Pension and Allowance transactions in the amount of £302.60 from 8.02 am to 12.52 pm on 11 July 2001. An amount of £302.60 is included in



the £10,288.47 alleged loss at Appendix A for the week ending 11 July 2001 described as "received Sub Total of adlist 166 foils at £30,795.53 claimed on Main Summary as 167 foils at £31,098.13. This would appear to suggest that an additional "false foil" for an amount of £302.60 was input to the Horizon system. As can be viewed at Appendix H the following initials relating to the following employees all input transactions of £302.60 during the morning of 11 July 2001:

Initial	Employee	No of Transactions Input
AMC	Alan McLaughlin	6
CKE	Carol Kerr	8
MW	Mary Woods	7

- 5.9 It is not possible to identify which one of the above employees and which transaction relates to the missing foil of £302.60

Incomplete Information

- 5.10 The Horizon system is operated by Fujitsu and all transactions recorded by each Post Office is backed up and held. After a period of 18 months the transactions are deleted from the Fujitsu system. The Post Office did not in their investigations choose to ask for the transaction logs to be provided or retained for the period covering the investigation. The elapse of time is now such that the logs cannot be obtained (See Appendix I)
- 5.11 It has therefore not been possible to trace the amounts per the alleged loss of £10,288.47 to transaction logs to see if any trend in relation to the employee postings and the time these occurred.
- 5.12 The weaknesses regarding the content of the transaction logs (i.e. the fact that individual transaction entries cannot be traced to specific User IDs) is referred to above. This weakness would reduce the usefulness of the transaction logs to an extent. However in the absence of the relevant reports we are unable to conclude as to whether review of the logs in their entirety may have assisted our investigation.

Postings not made by Mr McLaughlin

- 5.13 We have reviewed the transaction logs available to us and compared these with adlists and counterfoils including related stamp markings (summarised at Appendix J). Theoretically if the transaction logs are complete it should be possible to trace the number of transactions of a specific value from the transaction log to the adlist and number of counterfoils. Any difference in these numbers of transactions could indicate that a loss may have taken place. A comparison of the stamps made on the counterfoil also took place to see if any trend could be established. We would note the following:
- (i) The number of transactions per the transaction logs (Appendix J) and the number of transactions per the daily adlists and weekly summaries (per the exhibits) do not agree. As commented upon above it would be expected that a difference of one should arise i.e. the alleged false transaction. As can be observed at Appendix J on 3 occasions a difference of 2 arises and on one occasion a difference of minus 2. This would suggest that additional transaction logs or adlists would be required to fully reconcile the amounts. We are unable to comment as to why this has occurred except to highlight a further absence of information.



- (ii) There are 3 transactions in relation to an alleged loss created by Mr McLaughlin as follows:

Date	Week Ending	Alleged Loss £	Employee
06/07/01	11/07/01	55.30	Carol Kerr Ruth Lavery Mary Woods Lorraine Archer
09/07/01	11/07/01	103.40	Mary Woods Carol Kerr Ruth Lavery
19/07/01	25/07/01	92.15	Mary Woods Lorraine Archer Carol Kerr Ruth Lavery

As noted above based on the transactions logs Mr McLaughlin did not input any of the transactions which it is alleged have resulted in the loss.

- (iii) No apparent correlation is noted when comparing the employees who input transactions per the transaction log and those who would normally have used a specific stamp.

5.14 As noted at 5.18 below at the audit of 31 May 2001 it was noted that the Sub Postmaster was using a former staff member's ID. It is our understanding that the above staff were all in employment at Brookfield Post Office up until the time in which Mr McLaughlin's contract was terminated.

Audit Reports

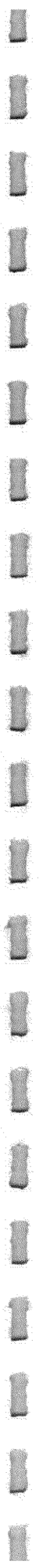
5.15 We have obtained copies of two audits which occurred at Brookfield Post Office on 31 May 2001 (Appendix K) and 11 January 2002 (Appendix L). The audit was a review of the product/process controls in place at the branch. The following weaknesses were noted:

	31 May 2001			11 Jan 2002		
	In Place	Low Risk	High Risk	In Place	Low Risk	High Risk
Procedural Security			✓			✓
Horizon Systems Controls			✓	Not Tested		
Cash Account		✓				✓
Stock Management		Not Tested				✓
Cash Management	✓					✓

5.16 From the above it would appear that control weaknesses in both the cash account and cash management worsened after Mr McLaughlin left Brookfield Post Office in July 2001.

5.17 In the May 2001 audit it was noted in respect of cash management that cash holdings were found to be adequately controlled. Cash produced to the auditors reconciled to cash declared by the Sub Postmaster with a difference of only £39.28.

5.18 In the May 2001 audit high control risk was noted with respect of Horizon Systems Controls. It was noted that passwords were not confidential to the individual



operator. The Sub Postmaster was using a former staff member's ID at the time of the audit.

- 5.19 In the January 2002 audit it was noted in respect of cash management that cash holdings were found to be a high risk. Cash counted at the audit was compared to the declared figure and it was found that the cash was not accurately declared at the close of business. A discrepancy of £5,985 was discovered.
- 5.20 Overall at the time of the audit in January 2002 a full check of cash, stock and vouchers revealed a shortage of £(1,031.93).

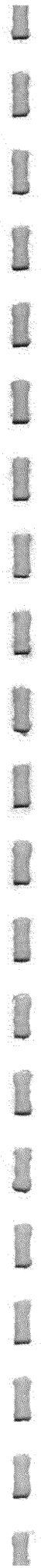
National Business Support Centre Calls

- 5.21 The National Business Support Centre Call Log was reviewed after the period in which Mr McLaughlin's contract with the Post Office was terminated. The following calls which we believe are of relevance to this case are noted below:

Date	Incident ID	Detailed Description
22/08/2001	H20422759	PM took over office in August and had #600 discrepancy she was told she could clear this but forgot to take it out of suspense they have now taken out and have a loss of #600 but have no accounting instructions
12/09/2001	H11010273	Doing a final account on an office and wants to put through a discrepancy #620.70 from cash shortages into final account deficiency
24/09/2001	Q11037385	Sat challenge call 620.70 not cleared ***see incident log***
27/09/2001	H11046651	PM has done meter token reconciliation and there are 42 missing from week 24 she took over office in week 26 and she wants to know where to report to
10/10/2001	H20473397	Dir Wk29 #232.90 loss unauthorised unidentifiable loss
17/10/2001	H20475825	Week #313.11 loss unauthorised below minimum amount
18/10/2001	H20476484	How to make good a loss
13/12/2001	Q11241159	Escalation for over 11 errors in 3 months. PD6 0 PD7 8 PD8 6
14/12/2001	H20529896	Dir Wk39 #511.77 loss unauthorised ***see incident log by using infoview before replying thank you***
15/01/2001	Q11299524	5 errors #20.00 all cash acc discussed report with Lorraine advised her to double check parcel traffic entries against printout prior to rollover

Horizon Support Help Desk Calls

- 5.22 The Horizon Support Help Desk Call Log was reviewed for the period June 1999 to February 2002. Of 175 calls made to Horizon 15 (8.6%) were in relation to forgotten or changing passwords or a user being locked out or not being able to logout of the computer system.



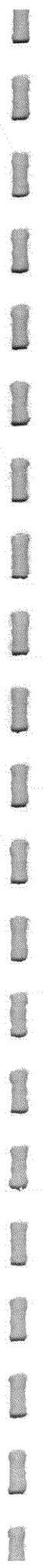
Weekly Cash Accounts

- 5.23 A weekly cash and stock count is performed and totals input to the Horizon system. A cash reconciliation is printed (Appendix D) from the Horizon system comparing the theoretical closing cash balance (using last weeks b/f and all cash input and output transactions) and the actual cash balance counted. Any discrepancies between theoretical cash held and actual cash held are noted in the discrepancies table on the front page of the cash account. Attached at Appendix M is a summary of the weekly cash accounts discrepancies between 29 March 2001 and 7 February 2002. As can be viewed the largest discrepancy noted while Mr McLaughlin was working in Brookfield Post Office was a shortage of £70.43 on the week ending 5 July 2001. After Mr McLaughlin's employment was terminated by the Post Office discrepancies of over £100 were noted regularly.
- 5.24 A further anomaly is the fact that after Mr McLaughlin left the Post Office both surplus discrepancies and shortage discrepancies can be noted in the majority of the weekly cash accounts. This is in contrast to the period prior to Mr McLaughlin's departure when the trend was for either a surplus or a shortage to occur (but not both).
- 5.25 The data provided in relation to the Support Centre calls (see 5.21 above) and the Cash differences after Mr McLaughlin's departure would indicate that there were continuing difficulties experienced regarding the reconciliation of cash balances at Brookfield Post Office



6. Conclusion

- 6.1 The Horizon System operating within the Post Office is designed to manage and track cash transactions passing through the Post Office. Comparison of a "theoretical cash balance" with an actual cash balance on a weekly basis identifies any discrepancies arising as a result of cash being over or under stated (cash surpluses or deficits).
- 6.2 The theoretical cash balance is calculated by taking the previous weeks opening balances, adding receipts and deducting payments to calculate a closing cash balance.
- 6.3 As with any system the accuracy and integrity of the information is impacted upon by a number of differing but interdependent factors:
- (i) the integrity of the computer software itself;
 - (ii) the controls surrounding the system;
 - (iii) the controls surrounding data input;
 - (iv) the accuracy of data input; and
 - (v) the training and quality of staff operating the system.
- 6.4 From our review work in relation to the Horizon system operating in Brookfield Post Office we would conclude that there were clearly ongoing difficulties regarding the reconciliation of cash balances at the Post Office. This is evidenced as follows:
- (i) the discrepancies identified as a result of the current investigation;
 - (ii) ongoing cash surpluses and deficits which occurred not only during the period of Mr. McLaughlin's employment but which continued after his departure (indeed the magnitude of reported differences increased after his departure in or around July 2001);
 - (iii) a high number of calls to the help line many of which related to difficulties regarding the cash reconciliation's on the system.
- 6.5 The evidence produced from the investigation has identified that for a significant number of cash payments made during the period December 2000 to July 2001 that supporting pension or allowance vouchers are not available.
- 6.6 The absence of such vouchers could be explained by any of the following (or a combination of these):
- (i) that an individual transaction is valid but that the supporting voucher has been lost; or
 - (ii) that the transaction has been keyed in error and that cash was not in fact paid out; or
 - (iii) that the transaction has been deliberately created to reduce weekly cash discrepancies but that cash was not in fact paid out; or
 - (iv) that the transaction has been deliberately created and that cash has also been taken.



- 6.7 Our review has been restricted by the fact that the Transaction Logs which detail all entries to the system are not available. These logs record transactions but also record user ID's which show who has keyed each entry.
- 6.8 The usefulness of these reports is reduced significantly by the fact that individual vouchers cannot be traced through to individual entries on the log and therefore cannot be traced to individual user ID's. However we cannot comment further on whether a review of the full available logs may have assisted our investigation in identifying recurring patterns in relation to the entries identified.
- 6.9 The charges brought against Mr McLaughlin are stated in the following terms:
"That you dishonestly and with a view to you for yourself or another or with the intent to cause loss to another, falsified a document required for an accounting purpose contrary to Section 17 (1) (a) of the Theft Act (Northern Ireland) 1969"
- 6.10 The inference therefore is that the transactions which are not supported by vouchers have been deliberately created by Mr. McLaughlin to "cover up" cash taken by him or another person.
- 6.11 Our review has identified the following weaknesses in supporting this assertion:
- (i) The differences identified by the review include transactions which have resulted in cash payments being both over and under stated. The logic of why an individual would create fictitious entries which would require him to lodge money into the system is not apparent. Such differences are more consistent with keying errors or system errors rather than theft.
 - (ii) For the entries identified and included in the Claim there is no direct evidence to trace these entries to Mr McLaughlin, although clearly as the Sub-Post Master he had ultimate responsibility for the operations of the system.
 - (iii) Furthermore based on the restricted logs available for a number of the transactions claimed in the loss, it would appear that Mr. McLaughlin made none of the relevant entries for the relevant days.
 - (iv) Differences continued and indeed increased after Mr. McLaughlin's departure from the Post Office. This would suggest that issues surrounding the cash discrepancies were not directly related to his involvement (at least fully so).

Please do not hesitate to contact either Richard Gardiner or Stephen Armstrong of our office should you require any further clarification of the above.



Expert Witness Declaration In The Matter of Mr. Alan McLaughlin

1. I understand that my primary duty in furnishing written reports and giving evidence is to assist the court and that this takes priority over any duties which I may owe to the party or parties by whom I have been engaged or by whom I have been paid or am liable to be paid. I confirm that I have complied and will continue to comply with this duty;
2. I have endeavored in my reports and in my opinions to be accurate and to have covered all relevant issues concerning the matters stated, which I have been asked to address, and the opinions expressed represent my true and complete professional opinion;
3. I have endeavored to include in my report those matters of which I have knowledge and of which I have been made aware which might adversely affect the validity of my opinion;
4. I have indicated the sources of all information that I have used;
5. I have where possible formed an independent view on matters suggested to me by others including my instructing lawyers and their client; where I have relied upon information from others, including my instructing lawyers and their client, I have so disclosed in my report;
6. I will notify those instructing me immediately and confirm in writing if, for any reason, my existing report or opinion requires any correction or qualification;
7. I understand that:
 - (a) My report, subject to any corrections before swearing as to its correctness, will form the evidence which I will give under oath or affirmation;
 - (b) I may be cross-examined on my report by a cross-examiner assisted by an expert;
 - (c) I am likely to be the subject of public adverse criticism by the judge if the court concludes that I have not taken reasonable care in trying to meet the standard set out above.
8. I confirm that I have not entered into any arrangement whereby the amount or payment of my fees, charges or expenses is in any way dependent upon the outcome of this case.

Signed:

Richard Gardiner

Date:



APPENDIX A
SUMMARY OF CLAIM



Appendix A

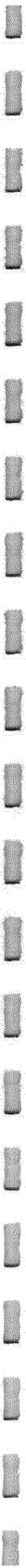
Alan McLaughlin - Claim Analysis

	£	£
Keying Errors	(7.63)	
Reversal of Transactions	<u>(221.95)</u>	(229.58)
Missing Dockets		6,422.23
Group Total Casting		201.30
Adlist # to Main Summary		3,894.52
		<u>10,288.47</u>



Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Keying Errors £	Analysed by			Reversal £	
								Missing Dockets £	Group Total Casting £	Adlist # to Main Summary £		
39	20-Dec-00	307,314.67	306,915.77	398.90	7	133.05						
						122.51						
						53.55						
						35.80						
						53.55						
					13	0.44						
40	27-Dec-00	115,708.17	115,494.72	213.45	13	125.94						
						87.51						
41	03-Jan-01	183,374.50	182,635.87	738.63	6	127.20						
						292.80						
						2.60						
						101.80						
						214.20						
					11	0.03						
42	10-Jan-01	214,513.56	214,074.74	438.82	13	-0.20						
						200.00						
						-0.10						
						99.46						
						0.22						
					13	0.22						
					13	53.55						
					14	0.04						
					13	85.85						



Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Analysed by				Adlist # to Main Summary £	Reversal £
							Keying Errors £	Missing Dockets £	Group Total Casting £	Group Total Casting £		
43	17-Jan-01	206,100.25	205,931.02	169.23	5	17.55	17.55	0.20	17.55	17.55		
						163.40	163.40	0.22	163.40	163.40		
						59.42	59.42		59.42	59.42		
						-71.56	-71.56		-71.56	-71.56		
						15.00	15.00		15.00	15.00		
						17.55	17.55		17.55	17.55		
44	24-Jan-01	209,282.72	209,250.17	32.55	5	206.40	206.40		206.40	206.40		
						81.70	81.70		81.70	81.70		
45	31-Jan-01	205,320.09	204,337.06	983.03	7	66.50	66.50		66.50	66.50		
						126.25	126.25		126.25	126.25		
						25.00	25.00		25.00	25.00		
						109.62	109.62		109.62	109.62		
						226.30	226.30		226.30	226.30		
						-25.00	-25.00		-25.00	-25.00		
						10.00	10.00		10.00	10.00		
						25.00	25.00		25.00	25.00		
						51.15	51.15		51.15	51.15		
						89.95	89.95		89.95	89.95		
						75.10	75.10		75.10	75.10		
						-83.94	-83.94		-83.94	-83.94		
						-1.00	-1.00		-1.00	-1.00		





Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Analysed by				Adlist # to Main Summary £	Reversal £
							Keying Errors £	Missing Dockets £	Group Total Casting £			
49	28-Feb-01	195,890.61	195,633.03	257.58	13	75.82						
					5	-15.00						
					13	0.01	0.01					
					7	143.20						143.20
					13	53.55						53.55
50	07-Mar-01	214,752.76	214,395.68	357.08	14	67.75						
					11	-0.10	-0.10					
					13	71.60						
					13	217.88						
					11	-0.27	-0.27					
13	0.22	0.22										
51	14-Mar-01	253,838.71	253,768.37	70.34	13	70.00						
					13	0.44	0.44					
					14	-0.10	-0.10					
2	04-Apr-01	207,394.37	207,394.15	0.22	13	0.22						
					11	25.00						
					12	-25.00						-25.00
3	11-Apr-01	308,115.39	307,965.70	149.69	11	-4.00						
					7	159.04						
					11	-0.20	-0.20					
					5	20.70						20.70
					5	-25.85						-25.85



Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Keying Errors £	Analysed by				Adlist # to Main Summary £	Reversal £
								Missing Dockets £	Group Total Casting £	Group Total Casting £	Adlist # to Main Summary £		
4	18-Apr-01	110,792.32	110,795.32	-3.00	13	-3.00	-3.00						
5	25-Apr-01	222,828.10	222,441.98	386.12	7	55.30		55.30			231.34		
								15.50					
								231.34					
6	02-May-01	278,480.04	278,161.47	318.57	13	55.30		55.30					
								33.87					
								-0.60					
								75.65					
								184.80					
								-0.30					
								146.80					
								41.75					
								41.75					
								-260.45					
7	09-May-01	155,669.13	155,657.64	11.49	11	0.20	0.20						
8	16-May-01	203,962.91	203,738.11	224.80	5	103.40		103.40			84.40		
								37.00					
								84.40					



Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Keying Errors £	Analysed by			Reversal £					
								Missing Dockets £	Group Total Casting £	Adlist # to Main Summary £						
9	23-May-01	271,650.22	271,215.09	435.13	13	55.30			55.30							
					5	110.60			110.60							
					7	37.00			37.00							
					14	2.00		2.00								
					13	96.53			96.53							
13	133.70			133.70				133.70								
10	30-May-01	163,817.60	163,556.40	261.20	11	106.60			106.60							
					7	154.60			154.60			154.60				
11	06-Jun-01	213,056.32	212,325.23	731.09	11	23.64			23.64							
					11	46.55			46.55							
					11	99.10			99.10							
					11	-92.61			-92.61							
					11	-113.84			-113.84							
					12	84.40			84.40				84.40			
					12	139.50			139.50				139.50			
					13	55.30			55.30				55.30			
					13	68.51			68.51				68.51			
					5	103.40			103.40						103.40	
7	148.00			148.00						148.00						
13	55.30			55.30						55.30						
13	113.84			113.84						113.84						
12	13-Jun-01	216,996.01	216,928.51	67.50	11	67.50						67.50				



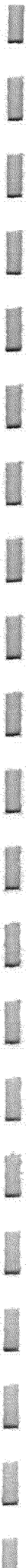
Alan McLaughlin - Claim Analysis

Week	Period Ended	P&A Claimed £	P&A Received £	Variation £	Group No	Amount Overclaimed £	Analysed by				Adlist # to Main Summary £	Reversal £
							Keying Errors £	Missing Dockets £	Group Total Casting £	Group Total Casting £		
13	20-Jun-01	212,858.25	212,714.95	143.30	13 7	27.90 115.40	27.90			115.40		
14	27-Jun-01	216,439.32	216,284.72	154.60	7	154.60				154.60		
15	04-Jul-01	217,075.32	216,813.56	261.76	5 11 14	25.85 81.71 154.20	25.85			81.71 154.20		
16	11-Jul-01	250,421.16	249,960.26	460.90	5 11 13 7	103.40 -0.40 55.30 302.60	-0.40			103.40 55.30 302.60		
17	18-Jul-01	169,303.14	168,733.14	570.00	5 7 14 5 11 13	0.20 279.80 139.60 110.60 -15.50 55.30	0.20			279.80 139.60	-15.50	
18	25-Jul-01	215,034.69	214,574.04	460.65	11 13 7 11	79.05 92.15 206.60 82.85	79.05			92.15 206.60 82.85		
				10,288.47		10,288.47	-7.63	6,422.23	201.30	3,894.52	-221.95	



APPENDIX B

DAILY REPORT (HORIZON)



Brookfield
17:51 12/04/2001 CAP:04 BP:01 SU:AA
P and A - Client Copy

Allowances
NI gp 05

PRICE	VOLUME	VALUE
15.00	7	105.00
15.50	18	279.00
17.55	10	175.50
25.85	8	206.80
27.90	1	27.90
35.00	2	70.00
36.20	5	181.00
38.25	1	38.25
60.50	1	60.50
61.00	2	122.00

Total NI gp 05 55 1265.95

NI gp 06

PRICE	VOLUME	VALUE
35.94	1	35.94
55.92	1	55.92

Total NI gp 06 2 91.86

NI gp 07

PRICE	VOLUME	VALUE
51.65	2	103.30
55.30	1	55.30
57.25	3	171.75
144.40	1	144.40
150.85	1	150.85
201.65	2	403.30
203.30	1	203.30
295.25	2	590.50
366.80	2	733.60

Total NI gp 07 15 2556.30

NI gp 11

PRICE	VOLUME	VALUE
4.33	2	8.66
9.26	1	9.26
10.26	2	20.52
12.82	1	12.82
13.78	1	13.78
14.66	1	14.66
15.13	1	15.13
17.41	1	17.41
18.18	1	18.18
18.33	1	18.33
18.55	1	18.55
19.31	1	19.31
19.43	2	38.86
19.60	1	19.60
22.72	1	22.72
24.88	1	24.88
28.30	1	28.30
29.28	1	29.28
30.14	1	30.14
41.75	0	0.00
45.30	1	45.30
53.54	1	53.54
54.98	1	54.98
58.19	1	58.19
59.38	1	59.38
59.40	1	59.40
60.45	1	60.45
60.86	1	60.86
60.95	1	60.95
63.60	1	63.60
65.98	1	65.98
66.64	1	66.64
67.08	1	67.08
67.65	1	67.65
67.99	1	67.99
68.60	1	68.60
69.44	1	69.44
71.79	1	71.79
76.56	1	76.56
81.50	1	81.50
81.90	1	81.90
82.86	1	82.86
83.12	1	83.12



82.86	1	83.18
83.12	1	83.53
83.55	1	86.05
86.05	1	86.78
86.78	1	87.01
87.01	1	174.74
87.37	2	88.83
88.83	1	91.07
91.07	1	94.38
94.38	1	97.65
97.65	1	98.04
98.04	1	99.11
99.11	1	102.18
102.18	1	104.28
104.28	1	110.90
110.90	1	114.65
114.65	1	114.74
114.74	1	117.20
117.20	1	123.53
123.53	1	128.20
128.20	1	143.38
143.38	1	148.90
148.90	1	150.10
150.10	1	174.62
174.62	1	188.05
188.05	1	194.91
194.91	1	

Total NI gp 11 71 4910.87

NI gp 12	PRICE	VOLUME	VALUE
	21.86	2	43.72
	22.58	1	22.58
	45.16	1	45.16
Total		4	111.46

NI gp 13

Gpi3
1 order
value 47.72
allowed
as 44.72
3.00
allowed

PRICE	VOLUME	VALUE
37.00	2	74.00
40.40	1	40.40
41.75	6	250.50
43.40	2	86.80
44.12	1	44.12
44.51	1	44.51
44.72	1	44.72
44.72	1	44.72
44.85	1	44.85
45.30	0	0.00
48.14	1	48.14
48.93	1	48.93
48.93	1	48.93
51.22	2	102.44
53.55	2	107.10
55.30	13	718.90
62.80	2	125.60
65.78	1	65.78
66.18	1	66.18
67.72	1	67.72
67.72	1	143.72
71.86	2	143.72
72.55	1	72.55
72.72	2	145.44
72.75	1	72.75
72.75	2	145.50
72.84	1	73.21
73.21	1	73.21
73.25	1	73.25
73.29	1	73.29
74.31	1	74.31
74.32	1	74.32
74.74	1	74.74
76.05	1	76.05
77.49	1	77.49
79.17	1	79.17
79.33	1	79.33
79.79	1	79.79
80.18	2	160.36
81.70	1	81.70
81.70	1	163.78
81.89	2	163.78
81.99	1	81.99
84.60	1	84.60
85.73	1	85.73
86.04	1	86.04
87.15	1	87.15
88.37	1	88.37
88.40	1	88.40
88.50	1	88.50
90.17	1	90.17
92.15	2	184.30
93.52	2	187.04
93.57	2	187.14
94.08	1	94.08



93.57	2	
94.08	1	
94.67	1	
95.63	1	
96.19	2	
102.10	2	
106.14	1	
107.05	1	
122.37	2	
126.84	1	
127.50	1	
133.37	1	
133.70	2	

Total NI gp 13 94 6935.05
NI gp 14 6937.05

PRICE	VOLUME	VALUE
13.50	2	27.00
13.64	1	13.64
50.03	1	50.03
55.25	3	165.75
67.50	1	67.50
69.42	1	69.42
69.52	1	69.52
76.86	1	76.86
82.09	1	82.09
91.85	1	91.85
98.65	1	98.65
101.26	1	101.26
103.01	1	103.01
109.09	1	109.09
116.90	1	116.90
121.83	2	243.66
122.11	1	122.11
135.00	2	270.00
135.31	3	405.93
136.60	1	136.60
139.83	1	139.83
151.34	1	151.34

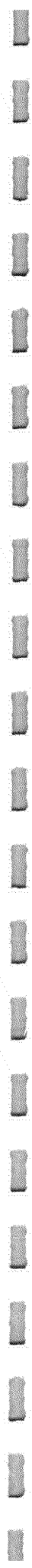
Total NI gp 14 29 2712.04

PRICE	VOLUME	VALUE
	8	0.00

Total P&A milk (NI) 8 0.00

TOTALS:	VOLUME	VALUE
Allowances		
Grp 05 - C	55	1265.95
Grp 06 - W	2	91.86
Grp 07 - D	15	2556.30
Sub Total:	72	3914.11
Pensions		
Grp 11 - I	71	4910.87
Grp 12 - I	4	111.46
Grp 13 - R	94	6935.05
Grp 14 - I	29	2712.04
Sub Total:	198	14669.42
Milk Tokens P & A		
P&A Milk	8	0.00
Sub Total:	8	0.00

SUMMARY TOTAL: 270 18586.53
*** END OF REPORT ***



APPENDIX C

WEEKLY SUMMARY (HORIZON)



44

PENSIONS AND ALLOWANCES

OFFICE NAME: Brookfield
ADDRESS: 213 Tennent Street

OFFICE CODE: 1817043

Belfast

C/A WEEK NO: 04

BT13 3GG

WEEK ENDING: 18/04/2001

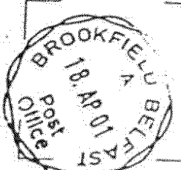
This summary should be despatched with the CASH ACCOUNT. TIME: 18/04/2001 13:54

	GROUP NO	NUMBER OF ORDERS		TOTAL AMOUNT
		FP57/PS7	PENSIONS ALLOWANCES	
MOD.ARMV	1		0	0.00
MOD.Ind Injy	2		0	0.00
MOD.AIR	3		0	0.00
	4		0	0.00
Child/One Parent	5		133 ✓	3676.15 ✓
War Pension	6		11 ✓	622.18 ✓
Dis Living All	7		180 ✓	30695.12 ✓
Family Credit	8		0	0.00 ✓
D.O.H.	9	0		0.00
Pension/IncSupp	10		0	0.00
Income Support	11		365 ✓	25281.42 ✓
Ind Inj/Death Ben	12		40 ✓	1569.85 ✓
Ret Pension/All	13		467 ✓	33172.64 ✓
Sickness Ben/All	14		163 ✓	15774.96 ✓
RESERVED	15		0	0.00
FOR	16		0	0.00
FUTURE	17		0	0.00
USE	18		0	0.00
TOTALS:		0	1035 ✓	110792.32 ✓
Milk Token P & A		71		110795.32 ✓

33175.64 ✓

GRO

GRO



3/1/02

OFFICE SUMMARY P2311MA

*** END OF REPORT ***

FULLY CHECKED
POLICE
PAID ORDER UNIT

GRO

14/1/02

GRO

623



FOR INSPECTION ONLY

Brookfield
13:50 18/04/2001

FAD 1817043



Page 1
CAP 04

PRODUCT	SU	Grp	AA	VOLUME	VALUE
Grp 05 - C	AA	I		20	603.05
Grp 05 - C	AA	I		38	1120.95
Grp 05 - C	AA	I		55	1265.95
Grp 05 - C	AA	I		20	686.20
TOTAL Grp 05 - C				133	3676.15
Grp 06 - W	AA	01		2	91.86
Grp 06 - W	AA	01		9	530.32
TOTAL Grp 06 - W				11	622.18
Grp 07 - D	AA	01		13	1042.40
Grp 07 - D	AA	01		25	3484.50
Grp 07 - D	AA	01		15	2556.30
Grp 07 - D	AA	01		127	23611.92
TOTAL Grp 07 - D				180	30695.12

TOTAL Allowances				324	34993.45
Grp 11 - I	AA	01		48	3422.60
Grp 11 - I	AA	01		129	8050.44
Grp 11 - I	AA	01		71	4910.87
Grp 11 - I	AA	01		117	8897.51
TOTAL Grp 11 - I				365	25281.42
Grp 12 - I	AA	01		3	135.48
Grp 12 - I	AA	01		6	225.08
Grp 12 - I	AA	01		4	111.46
Grp 12 - I	AA	01		27	1097.83
TOTAL Grp 12 - I				40	1569.85
Grp 13 - R	AA	01		62	4387.57
Grp 13 - R	AA	01		200	14193.00
Grp 13 - R	AA	01		94	6935.03
Grp 13 - R	AA	01		111	7657.02
TOTAL Grp 13 - R				467	33172.64
Grp 14 - I	AA	01		20	1663.45
Grp 14 - I	AA	01		57	5381.58
Grp 14 - I	AA	01		29	2712.04
Grp 14 - I	AA	01		57	6017.89
TOTAL Grp 14 - I				163	15774.96

TOTAL Pensions				1035	76798.87
P&A Milk	AA	01		11	0.00
P&A Milk	AA	01		21	0.00
P&A Milk	AA	01		8	0.00
P&A Milk	AA	01		31	0.00
TOTAL P&A Milk				71	0.00

TOTAL Milk Tokens P&A				71	0.00

SUMMARY TOTAL

1430 140798.92

*** END OF REPORT ***

110795.32



APPENDIX D

CASH ACCOUNT (FINAL) (HORIZON)



Office code: 1817043 Week No: 04 Week Ending: 18/04/2001

Date: 19/04/2001 Time: 08:59

Brookfield
213 Tennent Street

2001/2002
HORIZON
Cash Account (Final)

Week No 04

Belfast
BT13 3GG

GRO

Week Ended: 18/04/2001

E: 181 704 3 30

TO BE SIGNED BEFORE DESPATCH OF CASH ACCOUNT

GRO

SUBPOSTMASTER/FRANCHISEE/BRANCH MANAGER:

EXAMINED IN TP:

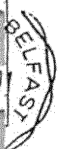


TABLE 2 UNCLAIMED PAYMENTS

50	£ p	Date
26		Unpaid Cheques A
27		Unpaid Cheques B
28		Unpaid Cheques C
29		
30		Vouchers
31	----- 14 . 85	Shortages in REMS etc
32		Burglary etc Losses
33		POCL Chq pension homes
34		
35		Migration
36		
37		
38		

TABLE 2(a) AUTHORISED CASH SHORTAGES

50		
46		Cash Shortages A
47	----- 254 . 64	Cash Shortages B
48		Cash Shortages C
49		Cash Shortages D

TABLE 3 UNCHARGED RECEIPTS

50		
60		
61		
62		
63		Pre-purchase
64		Cash Surplus A
65		Cash Surplus B
66		Surpluses in Rems etc
67		
68		Migration
71		
72		

DISCREPANCIES TABLE

07		
01	----- 2 . 02	Surplus
02		Shortage



TABLE 5(b) STOCK IN HAND BREAKDOWN

50	£ p	Postage
11	271.08	1st Class Stps
12	523.64	2nd Class Stps
01	5,294.15	Other Postage Items
02		Stp Bks Vending
10	544.36	Stp Bks Other
13	81.00	Self Ad Stps 1st Class
15		Self Ad Stps 2nd Class
		Postal Order Fees
03	19.25	Band 1
04	38.25	Band 2
14	76.05	Band 3
16	87.20	Band 4
19	36.00	Band 5
21	31.35	Band 6
OFR		
TABLE 10(g) NUMBER OF TRANSACTIONS		
91		
72		E111 Certificates
79		OB Chqs
78		NS ISA Cash Cross Warr
82		Citibank M Order
81		Alternative Collection
73		Parcellforce by 9 & 10
65		Parcellforce 24/48
66		Internet Datapost
71		Low Cover
83		Medium Cover
75		High Cover
80		Contract Parcels Inland
67		Contract Parcels Internat
76	4	Special Delivery Items
88		
74		Internet Registered
87	2	Internet Recorded
85		Swiftair + Registered
89		Swiftair + Recorded
94	1	Swiftair
90		Parcellforce by noon
84		Viacoda Registration
77		Disc Whlse Packs
91		Postmans Pouches
68		SORN
69		BGas Recon/Discon
92		Camelot Vouchers
93		TVL U75 Pre-Application
70		MBNA Loans Issued
63		Pre-order Buy Back
64		Change Of Address
57	28	Home Shop Returns
58		
59		Standard Life SHP Apps
60		PCL Smartcard Applications
61		JWE Repairs
62		
86		
95		POL NR Accept Charge
10		
15		
20		
25		
30		
35		
40		
45		
50		
55		

TABLE 5 CASH, STOCK ETC. IN HAND

20	£ p	
50	73,945.26	Cash
51		Cheques
52		Fgn Curr Stord Equiv
53		Game Licences
54		Philatelic Items
57	6,714.23	Postage Stps
99		Disc Whlse Stps
84		
83		
55	15.00	£3 BT Phone Cards
56	25.00	£5 & £10 Phone Cards
64		Home Help / Care Stps
77		
68	3,344.00	PO Face Value
69	288.10	PO Fees
10		
81		Other £5 Comm Coin
67		Victorian Anniv £5 Coin
76		Amazon Voucher £10
66		Amazon Voucher £20
58	350.00	Vehicle Lic Stps
60	976.00	TV Lic Stps
61		Water Authy Stps
75		
85		
11		B Gas Svgs Stps
78		SEEBoard Svgs Stps
82		
86		Smartreds £20
91		
89		
79		British Gas Smartcards
05		Littlewoods SCs
01		Open Value PO /File
13		£20 One 2 One Prepay
17		£10 One 2 One Prepay
18		£15 Orange Prepay
19		£5 Orange Prepay
24		£10 Orange Prepay
25		£5 Vodafone Prepay
20		£15 Vodafone Prepay
26		£25 Vodafone Prepay
27		£10 Vodafone Prepay
28		
29		£10 Virgin Prepay
30		£20 Virgin Prepay
31		
06		
07		
08		
02		£10 BT Cellnet Prepay
03		£20 BT Cellnet Prepay
04		
09		
16		
22		£10 BT Global Cards
23		£20 BT Global Cards
15	930.00	Nat Lott Instant
71	14.85	Unclaimed Payments
14	254.64	Cash Shortages (2a)
	86,857.08	Sub Total
74		Less Uncharged Receipts
72	86,857.08	TABLE 5 TOTAL

OFR

OFR





Office code: 1817043 Week No: 04 Week Ending: 19/04/2001

Date: 19/04/2001 Time: 08:59

AYMENTS

PAYMENTS (Contd)

Numbers	10	£ p
	56	Loan Wtd (SPSOMSP0)
	57	POCL CLEAN Wk No(s)
	30	Mono/Blind TV Refunds
	62	DNS Wtds/Pys, E/Ns
1	1,035	66 ... 110,792.32 p Pensions and
1	324	71 ... 335.97 a Allowances
	71	31 ... 65.00 mt Paid
4	4	68 ... 20,252.04 Inland Rev Tax Credits
6	4	68 ... 65.00 a Postal Orders
6	185	71 ... 20,252.04 b Paid
	21	71 ... 20,252.04 Green Giro Cheques
	84	72 ... 644.41 mt
3	10	72 ... 644.41 Giro Outpayments
	11	72 ... 644.41 Travel Inscie Refund
	16	72 ... 644.41 Nat Lot Inst DEACT
	49	72 ... 644.41 All Nat Lot Prizes
	83	72 ... 644.41 SWALEC Cashed Cheques
7	37	72 ... 644.41 Mid/West Lothian Payments
	20	72 ... 644.41 Littlewoods Prizes
	18	72 ... 644.41 MOD Pensions
	42	72 ... 644.41 Cheques to CHEC
	52	72 ... 644.41 Postal Order D/R
	10	72 ... 644.41 Auto Pay/Pers bank
	12	72 ... 644.41 Philatelic D/R
	44	72 ... 644.41 Canadian Money Orders
	43	72 ... 644.41 Postage D/R
	46	72 ... 644.41 Encashed OB Cheques
	45	72 ... 644.41 Disc. Whsl Stps D/R
	60	72 ... 644.41 Asylum Seekers Vouchers
	01	72 ... 644.41 Debit Cards
	04	72 ... 644.41
	36	72 ... 644.41
	06	72 ... 644.41
	77	72 ... 644.41 Stock Returns to SSO
	96	72 ... 644.41 Moneygram Receive
	32	72 ... 644.41
	50	72 ... 644.41 Bur de Change- Reval
	97	72 ... 644.41 TCs to First Rate
	21	72 ... 644.41 Business Sales
	13	72 ... 644.41 PO Fgn Exchange Out
	82	72 ... 644.41 Rems to Other Pos
	55	72 ... 644.41 Co-op Business Chq Cashed
	69	72 ... 644.41 MVL Stamps Redmd
	73	72 ... 644.41 TV Lic Svgs Redmd
	65	72 ... 644.41 Water Authy SS Redmd
	61	72 ... 644.41 BT Stps Redmd
	05	72 ... 644.41 B Gas Stps Redmd
	70	72 ... 644.41 SEEBoard Stps Redmd
	79	72 ... 644.41
	25	72 ... 644.41 Swalec Elec Stps Redmd
	81	72 ... 644.41 SWEB Stps Redmd
	78	72 ... 644.41
	24	72 ... 644.41
	94	72 ... 644.41 UK Passport Fee Rfnd
	80	72 ... 644.41 UK Passport Change Rfnd
	95	72 ... 644.41 International Reply Coupons
	26	72 ... 644.41 Vouchers Sent To TP
	27	72 ... 644.41 Promotional Vouchers
	28	72 ... 644.41
	29	72 ... 644.41 Giro E/Ns BTA WK NOs
	33	72 ... 644.41
	35	72 ... 644.41 Unpaid Cheques to TP

40	Numbers	10	£ p
32		34	
39		40	
		98	ATM Withdrawals
		67	Giro Rent Bal Entry
40		41	
		86	Final Account Deficiency
		85	Balance Due to Post Office
		86,855.06	
		OFR	
		11	£ p
		20	
		21	
		22	
		23	
01		30	
23		31	
27		32	
43		33	
45		34	
47		35	
		...	219,701.80 PAYMENTS TOTAL
		OFR	
		OFR	
		TABLE 12 PARCEL TRAFFIC	
		90 Numbers	90 £ p
86	0	87	0.00 Inland Stamped
88	0	89	0.00 Inland Meter Posted
92	0	93	0.00 Internat Stamped
94	0	95	0.00 Internat Meter Posted
		OFR	
		OFR	
		TABLE 6 REMITTANCES FROM OTHER POST OFFICES	
		60	£ p
		14	126,550.00 Cash
		15	Cheques
		16	Fgn Curr Sterl Equiv
		OFR	
		TABLE 6(a) STOCK RECEIPTS FROM SUPPLIES DIVISION	
		61	Postage
		08	1st Class Stps
		09	2nd Class Stps
		23	Other Postage Items
		48	Stamp Books Vending
		22	Stamp Books Other
		10	Self Ad Stps 1st Class
		11	Self Ad Stps 2nd Class
			Postal Order Fees
		37	Band 1
		38	Band 2
		77	Band 3
		07	Band 4
		05	Band 5
		06	Band 6
		OFR	

Cont



TABLE 10(7) GIROBANK TRANSACTION BREAKDOWN

TABLE 8 STOCK RETURNS TO SUPP DIV/CHESTERFIELD (Cont)

70	£ p
00	113
13	
32	
02	
27	
28	
29	
30	
31	
34	
35	
36	
33	
01	1
03	
7	
8	
12	
10	10
08	
14	
15	
5	

13	Water Autly Stps
17	
73	
48	B Gas Svg Stps
25	SEEBoard Svg Stps
90	
38	Smartreds £20
83	
82	
80	British Gas Smartcards
53	Littlewoods SIC
01	Open Value PO File
66	£20 One 2 One Prepay
67	£10 One 2 One Prepay
61	£15 Orange Prepay
62	£5 Orange Prepay
35	£10 Orange Prepay
39	£5 Vodafone Prepay
31	£15 Vodafone Prepay
43	£25 Vodafone Prepay
44	£10 Vodafone Prepay
45	
46	£10 Virgin Prepay
49	£20 Virgin Prepay
50	
26	
27	
29	
02	£10 BTCellnet Prepay
11	£20 BTCellnet Prepay
14	
64	
65	
56	£10 Global Cards
57	£20 Global Cards
63	Nat Lot Instant Win

TABLE 8 STOCK RETURNS TO SUPP DIV/CHESTERFIELD

70	£ p
36	Game Licences
03	Philatelic Items
15	1st Class Stps
16	2nd Class Stps
07	Other Postage Items
08	Stamp Bks Vending
09	Stamp Bks Other
32	Self Ad Stps 1st Class
33	Self Ad Stps 2nd Class
52	Disc Whisle Stps
47	
55	
05	£3 BT Cards
06	£5 & £10 BT Cards
28	Home Help /Care Stps
22	
04	PO Face Value
19	PO Fee Band 1
20	PO Fee Band 2
18	PO Fee Band 3
40	PO Fee Band 4
41	PO Fee Band 5
42	PO Fee Band 6
74	
37	Other £5 Comm Coin
60	Victorian Anniv £5 Coin
34	Amazon Voucher £10
70	Amazon Voucher £20
10	Vehicle Lic Stps
12	TV Lic Svg Stps

64	
65	
56	£10 Global Cards
57	£20 Global Cards
63	Nat Lot Instant Win

TABLE 9 REMS TO OTHER POST OFFICES

80	£ p
01	20.00 Cash
02	634.00 Cheques/Other
43	Fgn Curr Sterl Equiv

OFR



APPENDIX E

MISSING DOCKETS/FOILS
CLAIM EXAMPLE



POST OFFICE INVESTIGATION DEPARTMENT

REGINA V.

EXHIBIT No.

SIGNED.

DATE

JUSTICE OF THE PEACE/CLERK TO.

MAGS. COURT

DESCRIPTION OF ITEM *PAID PENSION AND ALLOWANCES FOR BRACKFIELD POST OFFICE PERIOD ENDED 27/12/00*

IDENTIFYING MARK *ACCOUNTING WEEK 40* LAB REF. NO.

EG12

M.C. ACT 1980.S.102. C.J. Act 1967.S.9. M.C. Rules 1981.R.70.

I IDENTIFY THE EXHIBIT DESCRIBED AS THAT REFERRED TO IN THE STATEMENT MADE AND SIGNED BY ME

SIGNED **GRO** DATE *7/10/02*

SIGNED **GRO** DATE *08/10/02*

SIGNED **GRO** DATE *12/10/02*

ID61



EXHIBIT No 42

PENSIONS AND ALLOWANCES

OFFICE NAME: Brookfield
ADDRESS: 213 Tennent Street

OFFICE CODE: 1817043

Belfast

C/A WEEK NO: 40

BT13 3GG

WEEK ENDING: 27/12/2000

This summary should be despatched with the CASH ACCOUNT.

TIME: 27/12/2000 13:55

	GROUP NO	NUMBER OF ORDERS		TOTAL AMOUNT
		FP57/PS7	PENSIONS ALLOWANCES	
MOD.ARMV	1		0	0.00
MOD.Ind Injy	2		0	0.00
MOD.AIR	3		0	0.00
	4		0	0.00
Child/One Parent	5		190	5568.70
War Pension	6		19	924.98
Dis Living All	7		168	29724.09
Family Credit	8		0	0.00
D.O.R.	9	0		0.00
Pension/IncSupp	10		0	0.00
Income Support	11		387	26463.03
Ind Inj/Death Ben	12		36	1369.67
Ret Pension/All	13	335	540	35425.64
Sickness Ben/All	14		168	16232.06
RESERVED	15		0	0.00
FOR	16		0	0.00
FUTURE	17		0	0.00
USE	18		0	0.00
TOTALS:		0	1131	115708.17
Milk Token P & A		79	1129	115494.72

GRO

SIGNATURE

OFFICE SIGNATORY HOLDING



FULLY CHECKED
POLMS
PAID ORDER UNIT

GRO

20/2/02

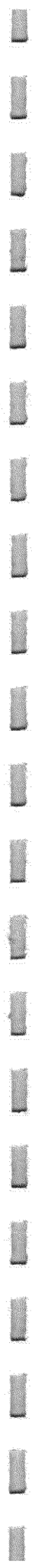
GRO

18/02/02

GRO

594

*** END OF REPORT ***



BROOKFIELD.

~~file~~

181-704.

reference _____

~~WOK 40.~~

Gp 13. 2 orders at 125.94 each claimed.

1 order value 125.94 received.

£125.94 Disallowed. GmG.

✓ ✓

Gp 13. 2 orders at 87.51 each claimed.

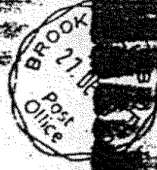
1 order value 87.51 received.

£87.51 Disallowed. GmG.

✓ ✓

product code 017-00004





FOR INSPECTION ONLY

Brookfield
13:53 27/12/2000

FAD 1817043

Page 1
40

Pension and Allowances - Client Copy

PRODUCT	SU/BP	VOLUME	VALUE
Grp 05 - C	AA/01	40	850.50
Grp 05 - C	AA/01	12	402.75
Grp 05 - C	AA/01	24	985.80
Grp 05 - C	AA/01	45	1105.90
Grp 05 - C	AA/01	69	2223.75
TOTAL Grp 05 - C		190	5568.70
Grp 06 - W	AA/01	5	193.35
Grp 06 - W	AA/01	7	405.24
Grp 06 - W	AA/01	7	326.39
TOTAL Grp 06 - W		19	924.98
Grp 07 - D	AA/01	19	3935.55
Grp 07 - D	AA/01	4	616.40
Grp 07 - D	AA/01	18	2668.65
Grp 07 - D	AA/01	12	1125.10
Grp 07 - D	AA/01	115	21378.39
TOTAL Grp 07 - D		168	29724.09

TOTAL Allowances		377	36217.77
Grp 11 - I	AA/01	55	3787.75
Grp 11 - I	AA/01	10	680.10
Grp 11 - I	AA/01	152	9964.79
Grp 11 - I	AA/01	56	3627.82
Grp 11 - I	AA/01	114	8402.57
TOTAL Grp 11 - I		387	26463.03
Grp 12 - I	AA/01	8	251.39
Grp 12 - I	AA/01	9	437.20
Grp 12 - I	AA/01	19	681.08
TOTAL Grp 12 - I		36	1369.67
Grp 13 - R	AA/01	26	1974.02
Grp 13 - R	AA/01	206	13432.61
Grp 13 - R	AA/01	87	5932.54
Grp 13 - R	AA/01	130	8240.43
TOTAL Grp 13 - R		349	35212.19
Grp 14 - I	AA/01	20	1828.70
Grp 14 - I	AA/01	7	585.95
Grp 14 - I	AA/01	67	6513.33
Grp 14 - I	AA/01	13	1253.91
Grp 14 - I	AA/01	61	6052.17
TOTAL Grp 14 - I		168	16232.06

TOTAL Pensions		1129	79276.95
P&A Milk	AA/01	7	0.00
P&A Milk	AA/01	4	0.00
P&A Milk	AA/01	22	0.00
P&A Milk	AA/01	16	0.00
P&A Milk	AA/01	28	0.00
TOTAL P&A Milk		77	0.00

TOTAL Milk Tokens P&A		77	0.00

SUMMARY TOTAL

GRO

END OF REPORT

115092-72

GRO



Titus

Brockfield 17:50 21/12/2000
P and A - Client Copy

FAD: 1817043
CAP: 40 BP: 01 (SU: AA)

Allowances
NI gp 05

PRICE	VOLUME	VALUE
10.00	4	40.00
15.00	15	225.00
17.55	9	157.95
25.00	1	25.00
27.55	1	27.55
35.00	9	315.00
60.00	1	60.00

Total NI gp 05 40 850.50

NI gp 06

PRICE	VOLUME	VALUE
34.80	4	139.20
54.15	1	54.15

Total NI gp 06 5 193.35

NI gp 07

PRICE	VOLUME	VALUE
50.00	1	50.00
56.80	1	56.80
90.95	1	90.95
113.60	2	227.20
143.20	2	286.40
149.60	1	149.60
200.00	1	200.00
206.40	1	206.40
271.00	5	1355.00
292.80	2	585.60
363.80	2	727.60

Total NI gp 07 19 3935.55

NI gp 11

PRICE	VOLUME	VALUE
2.60	1	2.60
3.73	2	7.46
7.90	2	15.80
12.73	1	12.73
13.71	1	13.71
15.36	1	15.36
16.37	1	16.37
17.33	1	17.33
19.53	2	39.06
25.95	3	77.85
28.50	1	28.50
34.39	1	34.39
35.50	1	35.50
37.08	1	37.08
40.75	1	40.75
42.96	1	42.96
45.68	1	45.68
48.10	1	48.10
50.27	2	100.54
53.22	1	53.22
54.41	1	54.41
55.53	1	55.53
58.41	1	58.41
60.75	1	60.75
63.33	1	63.33
65.71	1	65.71
67.61	1	67.61
76.40	1	76.40
77.01	1	77.01
81.50	1	81.50
82.40	2	164.80
84.05	1	84.05
84.91	1	84.91
90.56	1	90.56
95.41	1	95.41
96.55	1	96.55
99.50	1	99.50
99.61	1	99.61
104.40	1	104.40
113.80	1	113.80
138.90	1	138.90
145.65	1	145.65
148.90	1	148.90
166.30	1	166.30



138.90	1	138.90
145.65	1	145.65
148.90	1	148.90
166.30	1	166.30
190.58	1	190.58
194.90	1	194.90
205.96	1	205.96
217.02	1	217.02

Total NI sp 11 55 3787.75

NI sp 13	PRICE	VOLUME	VALUE
	29.70	1	29.70
	35.80	7	250.60
	40.40	12	484.80
	40.48	1	40.48
	41.80	1	41.80
	45.51	1	45.51
	49.21	1	49.21
	49.80	3	149.40
	53.55	14	749.70
	58.48	2	116.96
	61.88	1	61.88
	67.84	1	67.84
	68.09	1	68.09
	69.27	1	69.27
	69.34	1	69.34
	69.68	1	69.68
	69.77	2	139.54
	69.91	1	69.91
	70.20	1	70.20
	70.55	2	141.10
	70.72	1	70.72
	70.95	1	70.95
	71.56	1	71.56
	71.84	1	71.84
	72.27	1	72.27
	72.34	1	72.34
	73.03	1	73.03
	74.92	2	149.84
	76.69	1	76.69
	77.50	1	77.50
	79.21	1	79.21
	79.53	2	159.06
	80.62	1	80.62
	80.85	1	80.85
	86.05	4	344.20
	86.17	2	172.34
	86.71	1	86.71
	88.40	1	88.40
	89.11	1	89.11
	89.72	2	179.44
	95.59	1	95.59
	95.60	1	95.60
	106.23	2	212.46
	114.72	1	114.72
	120.10	1	120.10
	125.94	2	251.88

Sp 13
2 orders
at 125.10
one order
order
value as
received
\$125.94
Disallowed
Sp 13

Total NI sp 13 90 5246.04

NI sp 14	PRICE	VOLUME	VALUE
	45.30	1	45.30
	49.80	1	49.80
	50.90	1	50.90
	76.50	3	229.50
	81.70	5	408.50
	94.41	1	94.41
	98.10	1	98.10
	101.74	1	101.74
	101.80	1	101.80
	102.90	1	102.90
	114.25	1	114.25
	116.90	1	116.90
	149.20	1	149.20
	163.40	1	163.40

Total NI sp 14 20 1626.70

P&A milk (NI)	PRICE	VOLUME	VALUE
		7	0.00

Total P&A milk (NI) 7 0.00

TOTALS:	VOLUME	VALUE
Allowances		
Grp 05 - C	40	850.50
Grp 06 - M	8	153.35

598



Wey

Brookfield
13:47 127/12/2000
P and A - Client Copy

FAD: 1517043
CAP:40 BP:01 SU: AA

Allowances
NI gp 05

PRICE	VOLUME	VALUE	
10.00	2	20.00	
15.00	16	240.00	
17.55	4	70.20	
25.00	11	275.00	
27.55	9	247.95	
35.00	9	315.00	
37.55	10	375.50	
45.00	3	135.00	
57.55	1	57.55	
67.55	1	67.55	
140.00	3	420.00	
Total	NI gp 05	69	2223.75

NI gp 06

PRICE	VOLUME	VALUE	
15.97	1	15.97	
23.20	2	46.40	
34.80	1	34.80	
46.40	1	46.40	
75.37	1	75.37	
107.45	1	107.45	
Total	NI gp 06	7	325.39

NI gp 07

PRICE	VOLUME	VALUE	
50.00	4	200.00	
51.60	2	103.20	
53.55	6	321.30	
56.80	3	170.40	
56.95	1	56.95	
67.75	2	135.50	
73.20	1	73.20	
82.40	1	82.40	
90.95	6	727.50	
113.60	2	227.20	
143.20	10	1432.00	
149.60	7	1047.20	
160.24	1	160.24	
162.24	1	162.24	
180.50	1	180.50	
200.00	16	3200.00	
206.40	11	2270.40	
214.20	9	1927.80	
235.84	1	235.84	
237.28	1	237.28	
240.64	1	240.64	
271.00	3	813.00	
292.80	14	4099.20	
363.80	9	3274.20	
Total	NI gp 07	115	21378.33

NI gp 11

PRICE	VOLUME	VALUE
5.60	1	5.60
5.75	2	11.50
7.46	1	7.46
8.56	1	8.56
8.60	1	8.60
13.36	1	13.36
13.90	3	41.70
16.00	1	16.00
17.20	1	17.20
17.45	0	0.00
18.30	1	18.30
19.45	1	19.45
20.05	1	20.05
21.75	1	21.75
23.56	1	23.56
26.95	1	26.95
27.62	1	27.62
31.50	1	31.50
32.10	1	32.10
32.95	1	32.95
33.30	1	33.30
34.55	1	34.55
35.50	1	35.50
37.12	1	37.12

600



33.30	1	33.30
34.55	1	34.55
35.50	1	35.50
36.16	1	36.16
37.10	1	37.10
37.64	1	37.64
38.05	2	76.10
39.30	1	39.30
39.90	1	39.90
42.69	1	42.69
42.88	1	42.88
44.81	1	44.81
46.30	1	46.30
51.90	1	51.90
53.08	1	53.08
55.80	1	55.80
57.86	1	57.86
58.23	1	58.23
60.03	1	60.03
60.78	1	60.78
63.15	1	63.15
64.01	1	64.01
65.90	1	65.90
66.68	1	66.68
68.20	1	68.20
69.07	1	69.07
69.56	1	69.56
69.85	1	69.85
70.82	1	70.82
74.11	1	74.11
74.40	1	74.40
74.45	2	148.90
74.84	1	74.84
76.14	1	76.14
76.37	1	76.37
76.50	1	76.50
76.66	1	76.66
76.81	1	76.81
77.02	1	77.02
77.34	1	77.34
77.44	1	77.44
80.84	1	80.84
81.50	1	81.50
81.86	1	81.86
82.40	2	164.80
85.90	1	85.90
86.70	1	86.70
87.45	1	87.45
88.17	1	88.17
88.74	1	88.74
89.71	1	89.71
90.13	1	90.13
90.78	1	90.78
91.42	1	91.42
91.54	1	91.54
92.40	1	92.40
92.93	1	92.93
93.62	1	93.62
96.02	1	96.02
96.38	1	96.38
98.20	1	98.20
98.31	1	98.31
103.56	1	103.56
104.55	1	104.55
108.12	1	108.12
109.55	1	109.55
114.90	1	114.90
115.43	1	115.43
115.70	1	115.70
116.00	1	116.00
117.62	1	117.62
119.21	1	119.21
121.27	1	121.27
122.73	1	122.73
123.40	1	123.40
125.95	1	125.95
126.25	1	126.25
126.56	1	126.56
127.80	1	127.80
128.15	1	128.15
128.18	1	128.18
141.56	1	141.56
143.60	1	143.60
156.14	1	156.14
172.10	1	172.10
213.64	1	213.64

Total MI to 11 114 8402.57
MI to 12





94.75	1	94.75
94.98	1	94.98
97.10	1	97.10
103.95	1	103.95
119.42	1	119.42
125.94	1	125.94
126.25	1	126.25
134.43	1	134.43
166.57	1	166.57

Total NI gp 13 331 8240.43 Grp 4
Grp 13 8152.92

PRICE	VOLUME	VALUE
31.83	1	31.83
45.30	1	45.30
45.61	1	45.61
55.00	3	165.00
66.99	1	66.99
70.41	1	70.41
72.79	1	72.79
74.60	1	74.60
76.50	4	306.00
77.60	2	155.20
78.59	1	78.59
79.79	1	79.79
81.70	11	898.70
85.12	1	85.12
85.52	1	85.52
88.41	1	88.41
90.60	1	90.60
92.03	1	92.03
92.98	1	92.98
93.95	1	93.95
96.56	1	96.56
101.80	1	101.80
109.62	1	109.62
110.00	1	110.00
115.28	1	115.28
116.39	1	116.39
116.90	1	116.90
120.40	2	240.80
135.00	10	1350.00
144.49	1	144.49
151.40	1	151.40
153.32	1	153.32
152.29	1	152.29
163.40	1	163.40
200.50	1	200.50

Total NI gp 14 61 6052.17

PRICE	VOLUME	VALUE
	28	0.00

Total P&A milk (NI) 28 0.00

TOTALS:	VOLUME	VALUE
Allowances		
Grp 05 - C	63	2223.75
Grp 06 - W	7	326.39
Grp 07 - D	115	21378.39
Sub Total:	191	23928.53
Pensions		
Grp 11 - I	114	6402.57 Grp 4
Grp 12 - I	19	681.08
Grp 13 - R	330	6240.43 152.92
Grp 14 - I	61	6052.17
Sub Total:	305	23376.25
Milk Tokens P & A	28	0.00
P&A Milk	28	0.00
Sub Total:	28	0.00

SUMMARY TOTAL: 515 47304.78
Grp 4 515 47217.27
END OF REPORT

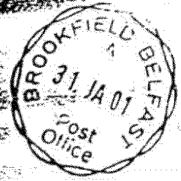


APPENDIX F

GROUP TOTAL CASTING DIFFERENCES

CLAIM EXAMPLE





FOR INSPECTION ONLY

Brookfield
13:44 31/01/2001

FAD 1817043

Page 1
of 45

Pension and Allowances - Client Copy

PRODUCT SU/BP
Grp 05 - C AA/01
Grp 05 - C AA/01
Grp 05 - C AA/01
Grp 05 - C AA/01
Grp 05 - C AA/01
Grp 05 - C AA/01
Grp 05 - C AA/01
Grp 05 - C AA/01
Grp 05 - C AA/01

VOLUME VALUE
20 26u 608.25
18 612.85
21 650.50
40 157.55
115 3592.40
30 997.40
27 682.75
18 667.95
188 5396.35

TOTAL Grp 05 - C

458 454u 13446.00u

Grp 06 - W A/01
Grp 06 - W A/01
Grp 06 - W A/01
Grp 06 - W A/01
Grp 06 - W A/01

2 77.35
1 164.12
8 349.59
3 92.80
2 337.04

TOTAL Grp 06 - W

16 1020.90

Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01
Grp 07 - D A/01

0 226.30
13 1743.67
3 217.70
5 613.60
4 655.60
146 24067.08
18 3142.69
9 863.50

TOTAL Grp 07 - D

225 211u 33679.89u

+++++
TOTAL Allowances

604 681u 48655.99

Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01
Grp 11 - I AA/01

0 27.00
122 10437.78
39 2394.86
41 2977.04
4 334.97
77 5399.24
66 4539.92
96 6565.16
110 7437.72
177 11642.07

TOTAL Grp 11 - I

742 740u 51753.74

Grp 12 - I AA/01
Grp 12 - I AA/01
Grp 12 - I AA/01
Grp 12 - I AA/01

9 382.55
3 98.37
27 899.68
2 43.72

TOTAL Grp 12 - I

41 1424.32

Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01
Grp 13 - R AA/01

134 5079.12
57 3802.40
59 3938.66
10 675.98
211 23065.15
76 5087.92
79 5347.85
147 10094.32
340 27402.60

TOTAL Grp 13 - R

1213 438u 78449.29u

Grp 14 - I AA/01
Grp 14 - I AA/01
Grp 14 - I AA/01
Grp 14 - I AA/01
Grp 14 - I AA/01
Grp 14 - I AA/01
Grp 14 - I AA/01

1 66.50
37 3461.55
24 2101.64
11 903.06
4 285.80
11 947.57
22 1867.07

Group 7
Group Total
overcast
by \$226.30
\$226.30
disallowance



Brookfield
13:45 31/01/2001

FAD 1817043

Page 2
CAP 45

Pensions and Allowances - Client Copy

PRODUCT	SU/BP
Grp 14 - I	AA/01
Grp 14 - I	AA/01
Grp 14 - I	AA/01

VOLUME	VALUE
6766 ^u	6417.77
53	4525.10
2241 ^u	4032.91
222	24909.97
270 ^u	24702.02 ^u
2268	156664.10
2762 ^u	156190.27 ^u
35	0.00
8	0.00
5	0.00
1	0.00
20	0.00
13	0.00
24	0.00
15	0.00
38	0.00
159	0.00

TOTAL Grp 14 - I

+++++
TOTAL Pensions

P&A Milk	AA/01
P&A Milk	AA/01
P&A Milk	AA/01
P&A Milk	AA/01
P&A Milk	AA/01
P&A Milk	AA/01
P&A Milk	AA/01
P&A Milk	AA/01
P&A Milk	AA/01

TOTAL P&A Milk

+++++
TOTAL Milk Tokens P&A

SUMMARY TOTAL

3111
3102^u
*** END OF REPORT ***
205320.09
204337.06^u

APPENDIX G

ADLIST # TO MAIN SUMMARY
CLAIM EXAMPLE





Brookfield
13:34 13/06/2001

FAD 1817043

Page 1
CAP 12

Pensions and Allowances - Client Copy

PRODUCT	SU/BP	VOLUME	VALUE
Grp 05 - C	AA/01	176	5332.05
Grp 05 - C	AA/01	50	1364.10
Grp 05 - C	AA/01	8	315.30
Grp 05 - C	AA/01	15	562.55
Grp 05 - C	AA/01	17	439.25
Grp 05 - C	AA/01	18	412.40
Grp 05 - C	AA/01	43	1364.95
Grp 05 - C	AA/01	28	752.35
Grp 05 - C	AA/01	115	3023.40
TOTAL Grp 05 - C		470	13566.35
Grp 06 - W	AA/01	2	348.20
Grp 06 - W	AA/01	1	159.75
Grp 06 - W	AA/01	2	47.92
Grp 06 - W	AA/01	1	55.92
Grp 06 - W	AA/01	5	356.94
Grp 06 - W	AA/01	1	23.96
TOTAL Grp 06 - W		12	992.69
Grp 07 - D	AA/01	6	555.60
Grp 07 - D	AA/01	3	478.40
Grp 07 - D	AA/01	2	127.30
Grp 07 - D	AA/01	25	4255.65
Grp 07 - D	AA/01	2	185.00
Grp 07 - D	AA/01	10	1909.80
Grp 07 - D	AA/01	133	26977.78
Grp 07 - D	AA/01	9	1968.59
Grp 07 - D	AA/01	2	357.90
TOTAL Grp 07 - D		192	36616.02
TOTAL Allowances		674	51175.06
Grp 11 - I	AA/01	175	12931.81
Grp 11 - I	AA/01	151	12012.62
Grp 11 - I	AA/01	11	602.28
Grp 11 - I	AA/01	89	5893.96
Grp 11 - I	AA/01	5049	3338.28
Grp 11 - I	AA/01	47	3762.12
Grp 11 - I	AA/01	107	8253.37
Grp 11 - I	AA/01	29	2046.65
Grp 11 - I	AA/01	67	5011.70
TOTAL Grp 11 - I		726	53872.79
Grp 12 - I	AA/01	1	11.29
Grp 12 - I	AA/01	8	237.09
Grp 12 - I	AA/01	5	180.64
Grp 12 - I	AA/01	2	56.45
Grp 12 - I	AA/01	29	561.52
Grp 12 - I	AA/01	5	203.22
TOTAL Grp 12 - I		50	1650.21
Grp 13 - R	AA/01	441	30064.25
Grp 13 - R	AA/01	136	9745.74
Grp 13 - R	AA/01	21	1320.41
Grp 13 - R	AA/01	146	10808.01
Grp 13 - R	AA/01	75	4784.61
Grp 13 - R	AA/01	64	4409.80
Grp 13 - R	AA/01	82	6059.11
Grp 13 - R	AA/01	62	4565.62
Grp 13 - R	AA/01	191	12512.02
TOTAL Grp 13 - R		1218	64269.77
Grp 14 - I	AA/01	42	4085.15
Grp 14 - I	AA/01	47	4760.73
Grp 14 - I	AA/01	4	294.69
Grp 14 - I	AA/01	58	5284.49
Grp 14 - I	AA/01	15	1269.50

33270.78

36

460



Brookfield
13:34 13/06/2001

FAD 1817043

Page 2
CAP 12

Pensions and Allowances - Client Copy

PRODUCT	SU/BP	VOLUME	VALUE
Grp 14 - I	AA/01	19	1873.89
Grp 14 - I	AA/01	56	5777.46
Grp 14 - I	AA/01	12	919.25
Grp 14 - I	AA/01	15	1743.02
TOTAL Grp 14 - I		268	26028.18
*****		2262	165820.95
TOTAL Pensions			
P&A Milk	AA/01	44	0.00
P&A Milk	AA/01	46	0.00
P&A Milk	AA/01	15	0.00
P&A Milk	AA/01	5	0.00
P&A Milk	AA/01	11	0.00
P&A Milk	AA/01	32	0.00
P&A Milk	AA/01	10	0.00
P&A Milk	AA/01	14	0.00
TOTAL P&A Milk		177	0.00
*****		177	0.00
TOTAL Milk Tokens P&A			
SUMMARY TOTAL		3113	216996.01

*** END OF REPORT ***

37

461



103

Brookfield
17:30 12/05/2001
P and A - Client Copy

FAD: 1617043
CAP:12 BP:01 SU: RR

Allowances
NI gp 05

PRICE	VOLUME	VALUE	
17.55	7	122.65	
25.65	5	129.25	
27.90	1	27.90	
36.20	2	72.40	
38.25	1	38.25	
48.60	1	48.60	
Total	NI gp 05	17	439.25

NI gp 07

PRICE	VOLUME	VALUE	
37.00	1	37.00	
148.00	1	148.00	
Total	NI gp 07	2	185.00

NI gp 11

PRICE	VOLUME	VALUE	
4.36	1	4.36	
6.59	1	6.59	
12.16	1	12.16	
15.72	1	15.72	
16.50	1	16.50	
19.02	1	19.02	
19.04	1	19.04	
24.06	1	24.06	
25.75	1	25.75	
29.50	1	29.50	
29.75	1	29.75	
34.20	1	34.20	
35.70	1	35.70	
35.70	1	35.70	
40.76	1	40.76	
41.28	1	41.28	
53.34	1	53.34	
55.25	1	55.25	
58.16	1	58.16	
58.34	1	58.34	
58.57	1	58.57	
60.06	1	60.06	
61.02	1	61.02	
64.92	1	64.92	
66.30	1	66.30	
66.39	1	66.39	
67.50	2	135.00	
68.88	1	68.88	
71.75	1	71.75	
72.60	1	72.60	
74.80	1	74.80	
75.65	1	75.65	
82.85	2	165.70	
85.28	1	85.28	
86.50	1	86.50	
89.59	2	179.18	
93.86	1	93.86	
95.50	1	95.50	
98.60	2	197.20	
103.95	1	103.95	
107.28	1	107.28	
111.62	1	111.62	
112.67	1	112.67	
117.45	1	117.45	
133.95	1	133.95	
214.60	1	214.60	
Total	NI gp 11	49	3270.78

NI gp 13

PRICE	VOLUME	VALUE
24.05	3	72.15
24.65	2	49.30
37.00	6	222.00
41.75	11	459.25
43.95	1	43.95
44.11	2	88.22
46.78	1	46.78
54.34	1	54.34
55.30	7	357.10
61.05	1	61.05
66.65	5	369.55

61

85



43.73	1	43.73
44.11	1	44.11
46.78	1	46.78
54.34	1	54.34
55.30	7	387.10
61.05	1	61.05
61.90	5	309.50
61.91	1	61.91
62.65	1	62.65
64.47	1	64.47
72.65	1	72.65
72.68	1	72.68
73.11	1	73.11
73.13	1	73.13
73.64	1	73.64
74.31	1	74.31
74.88	1	74.88
75.36	1	75.36
75.54	1	75.54
75.65	1	75.65
76.43	1	76.43
79.67	1	79.67
80.36	1	80.36
80.79	1	80.79
81.80	1	81.80
82.56	1	82.56
84.00	1	84.00
85.56	1	85.56
87.90	1	87.90
88.10	1	88.10
88.94	1	88.94
90.66	1	90.66
92.15	1	92.15
94.84	1	94.84
95.28	1	95.28
96.07	1	96.07
97.61	1	97.61
100.94	1	100.94
101.92	1	101.92
115.87	1	115.87
125.84	1	125.84
133.70	1	133.70

Total NI gp 13 75 4784.81

NI gp 14			
PRICE	VOLUME	VALUE	
20.95	2	41.10	
51.45	1	51.45	
56.80	1	56.80	
76.45	1	76.45	
84.40	6	506.40	
94.60	1	94.60	
139.50	1	139.50	
154.20	1	154.20	
168.60	1	168.60	

Total NI gp 14 15 1289.30

P&A milk (NI)			
PRICE	VOLUME	VALUE	
	5	0.00	

Total P&A milk (NI) 5 0.00

TOTALS:			
Allowances			
Grp 05 - C	17	439.25	
Grp 07 - D	2	185.00	
Sub Total:	19	624.25	
Pensions			
Grp 11 - I	49	3270.78	
Grp 13 - R	75	4784.81	
Grp 14 - I	15	1289.30	
Sub Total:	139	8344.89	
Milk Tokens P & A			
P&A Milk	5	0.00	
Sub Total:	5	0.00	
SUMMARY TOTAL:	158	9909.14	

*** END OF REPORT ***

62

486



APPENDIX H

TRANSACTION LOG

11 JULY 2001



Brookfield
11:03 27/07/2001 QAP:19 BP:01 SU: AA
Transaction Log - Office Copy

USER	TRANSACTION REF	SU	CAP	BP
DATE	TIME	VOLUME	VALUE	
MODE	PRODUCT			
AMC001	2-534889-2	AA	16	01
11/07/2001	08:02	1	302.60	
	SC NI gp 07			
CKE001	3-539002-3	AA	16	01
11/07/2001	08:09	1	302.60	
	SC NI gp 07			
CKE001	3-539035-3	AA	16	01
11/07/2001	08:15	1	302.60	
	SC NI gp 07			
MWD001	4-388779-2	AA	16	01
11/07/2001	08:26	1	302.60	
	SC NI gp 07			
AMC001	2-535001-2	AA	16	01
11/07/2001	08:26	1	302.60	
	SC NI gp 07			
AMC001	2-535003-2	AA	16	01
11/07/2001	08:27	1	302.60	
	SC NI gp 07			
CKE001	3-539086-2	AA	16	01
11/07/2001	08:33	1	302.60	
	SC NI gp 07			
MWD001	4-388830-2	AA	16	01
11/07/2001	08:45	1	302.60	
	SC NI gp 07			
AMC001	2-535111-2	AA	16	01
11/07/2001	08:55	1	302.60	
	SC NI gp 07			
CKE001	3-539191-2	AA	16	01
11/07/2001	09:03	1	302.60	
	SC NI gp 07			
CKE001	3-539251-2	AA	16	01
11/07/2001	09:20	1	302.60	
	SC NI gp 07			
MWD001	4-388946-2	AA	16	01
11/07/2001	09:22	1	302.60	
	SC NI gp 07			
CKE001	3-539328-3	AA	16	01
11/07/2001	09:35	1	302.60	
	SC NI gp 07			
CKE001	3-539345-2	AA	16	01
11/07/2001	09:42	1	302.60	
	SC NI gp 07			
CKE001	3-539387-4	AA	16	01
11/07/2001	09:55	1	302.60	
	SC NI gp 07			
AMC001	2-535288-2	AA	16	01



MWD001 4-389394-6 AA 16 01
11/07/2001 11:15
SC NI gp 07 1 302.60

MWD001 4-389468-2 AA 16 01
11/07/2001 11:27
SC NI gp 07 1 302.60

MWD001 4-389474-2 AA 16 01
11/07/2001 11:30
SC NI gp 07 1 302.60

MWD001 4-389505-2 AA 16 01
11/07/2001 11:42
SC NI gp 11 2 302.60

MWD001 1-361018-2 AA 16 01
11/07/2001 12:52
SC NI gp 07 1 302.60 *

*** END OF REPORT ***



APPENDIX I
TRANSACTION LOG AVAILABILITY





Graham C Ward
22/09/2004 15:12

To: Suzanne Winter/e/POSTOFFICE@POSTOFFICE
cc:
Subject: Re: Transaction Logs Brookfield 181/704

Suzanne

Logs for July 99 - Feb 02 have been destroyed (Feb 02 would have been lost approx Aug 04). We have all data from May 02 available for 7 years. The long winded technical explanation is below

Old format transaction data prior to 18 May 2002 is not available due to the data retention policy in operation under the Service Contract operating up to and including December 2002 which only required 18 months of transaction data to be available to the system. The transaction data was allowed to age until it become 18 months old and was then automatically deleted by processes operating on the audit servers. With effect from January 2003 all new transaction data generated by the system has been retained in a seven year archive, however, the old format data remained outside of that archive and was therefore being deleted when it reached 18 months. This situation remained until November 2003 when Post Office requested that all remaining old format transaction data be incorporated into the seven-year archive.

[Redacted]

[Redacted]



cc:

[Redacted]

[Redacted]

[Redacted]

[Redacted]

[Redacted]



APPENDIX J

SAMPLE TRANSACTION LOGS



Alan McLaughlin

Per Alleged Loss

Date	03-Jul-01	04-Jul-01	06-Jul-01	09-Jul-01	11-Jul-01	19-Jul-01	24-Jul-01	25-Jul-01
Week ending	04-Jul-01	04-Jul-01	11-Jul-01	11-Jul-01	11-Jul-01	25-Jul-01	25-Jul-01	25-Jul-01
Transaction Group	11	14	13	5	7	13	11	7
No of Missing Transactions per Alleged Loss	1	1	1	1	1	1	1	1
Alleged Loss	£81.71	£154.20	£55.30	£103.40	£302.60	£92.15	£82.85	£206.60

No of Transactions Processed per:

Transaction Log	03-Jul-01	04-Jul-01	06-Jul-01	09-Jul-01	11-Jul-01	19-Jul-01	24-Jul-01	25-Jul-01
Alan McLaughlin	1	1			6		1	7
Mary Woods	1	1	1	2	7	4	3	
Ruth Lavery			2	1		2		
Carol Kerr		4	7	3	8			6
Lorraine Archer			1					5
Total	2	6	11	6	21	6	4	18
Adlist								
Morning	0	4	10	3	19	3	3	17
Afternoon	0	0	3	2	0	2	0	0
	0	4	13	5	19	5	3	17
Difference	2	2	-2	1	2	1	1	1

Stamps on Counterfoil

Stamp	03-Jul-01	04-Jul-01	06-Jul-01	09-Jul-01	11-Jul-01	19-Jul-01	24-Jul-01	25-Jul-01
Morning								
A			4		5		1	5
96			1		5	3	2	4
80		3	5		8			6
*				2				1
Unreadable		1		1	1			1
Total	0	4	10	3	19	3	3	17
Afternoon								
A			1			1		
96			1			1		
80			1	1				
*				1				
Total	0	0	3	2	0	2	0	0

Normal Stamp Usage - per Alan McLaughlin

- A - Alan McLaughlin (less likely on a Friday as only opened and closed up)
- 96 - Mary Woods
- 80 - Carol Kerr
- * - Ruth Lavery

Note - Lorraine Archer worked on a Friday and would use any stamp that was free
- If Alan McLaughlin was not working someone else would have used the A stamp as it was the clearest



Brookfield FAD: 1817043
09:46 26/07/2001 CAP:19 BP:01 SU: AA
Transaction Log - Office Copy

USER	TRANSACTION REF	SU	CAP	BP
DATE	TIME			
MODE	PRODUCT	VOLUME	VALUE	
AMC001	2-526601-1	AA	15	01
03/07/2001	08:01			
	SC NI gp 13	1	133.70	
CKE001	3-530294-2	AA	15	01
03/07/2001	08:02			
	SC NI gp 11	1	134.21	
MW0001	4-383570-2	AA	15	01
03/07/2001	08:03			
	SC NI gp 11	1	109.50	
CKE001	3-530305-1	AA	15	01
03/07/2001	08:03			
	SC NI gp 11	1	100.61	
AMC001	2-526610-3	AA	15	01
03/07/2001	08:03			
	SC NI gp 13	1	81.10	
MW0001	4-383590-4	AA	15	01
03/07/2001	08:06			
	SC NI gp 13	1	85.97	
CKE001	3-530349-2	AA	15	01
03/07/2001	08:06			
	SC NI gp 11	1	92.15	
MW0001	4-383594-2	AA	15	01
03/07/2001	08:07			
	SC NI gp 14	1	139.50	
CKE001	3-530364-2	AA	15	01
03/07/2001	08:08			
	SC NI gp 11	1	82.57	
AMC001	2-526640-2	AA	15	01
03/07/2001	08:09			
	SC NI gp 11	1	106.03	
CKE001	3-530374-2	AA	15	01
03/07/2001	08:10			
	SC NI gp 11	1	131.27	
MW0001	4-383607-3	AA	15	01
03/07/2001	08:10			
	SC NI gp 11	1	109.30	
CKE001	3-530379-2	AA	15	01
03/07/2001	08:11			
	SC NI gp 14	1	84.40	
CKE001	3-530383-2	AA	15	01
03/07/2001	08:12			
	SC NI gp 11	1	95.64	
CKE001	3-530426-3	AA	15	01
03/07/2001	08:15			
	SC NI gp 13	1	92.08	
MW0001	4-383642-2	AA	15	01
03/07/2001	08:16			
	SC NI gp 13	1	105.32	
CKE001	3-530435-2	AA	15	01
03/07/2001	08:18			
	SC NI gp 11			



MW0001	4-383674-2	AA 15 01
03/07/2001 08:20		
SC NI gp 14	1	124.40
CKE001	3-530441-2	AA 15 01
03/07/2001 08:21		
SC NI gp 13	1	95.44
AMC001	2-526690-3	AA 15 01
03/07/2001 08:22		
SC NI gp 11	1	84.90
CKE001	3-530447-4	AA 15 01
03/07/2001 08:22		
SC Cash	1	120.00
MW0001	4-383692-3	AA 15 01
03/07/2001 08:24		
SC NI gp 13	1	106.82
CKE001	3-530453-2	AA 15 01
03/07/2001 08:25		
SC NI gp 11	2	115.02
CKE001	3-530456-3	AA 15 01
03/07/2001 08:27		
SC NI gp 13	1	103.80
MW0001	4-383699-2	AA 15 01
03/07/2001 08:28		
SC NI gp 13	1	150.32
MW0001	4-383702-2	AA 15 01
03/07/2001 08:29		
SC NI gp 14	1	104.81
AMC001	2-526693-2	AA 15 01
03/07/2001 08:30		
SC NI gp 14	1	96.74
CKE001	3-530503-1	AA 15 01
03/07/2001 08:32		
SC V/let giro cshed	1	90.44
AMC001	2-526709-2	AA 15 01
03/07/2001 08:33		
SC Family TC - NI	1	108.97
MW0001	4-383741-3	AA 15 01
03/07/2001 08:33		
SC NI gp 13	1	101.18
MW0001	4-383748-2	AA 15 01
03/07/2001 08:34		
SC NI gp 13	1	113.84
MW0001	4-383758-3	AA 15 01
03/07/2001 08:36		
SC NI gp 11	1	139.16
AMC001	2-526715-2	AA 15 01
03/07/2001 08:36		
SC Family TC - NI	1	138.87
MW0001	4-383765-2	AA 15 01
03/07/2001 08:40		
SC NI gp 11	1	90.30
CKE001	3-530517-3	AA 15 01
03/07/2001 08:41		
SC NI gp 14	1	105.38



MWD001	4-383767-3	AA 15 01
03/07/2001 08:46		
SC NI gp 11	1	109.93
CKE001	3-530526-2	AA 15 01
03/07/2001 08:46		
SC NI gp 11	1	114.10
CKE001	3-530528-3	AA 15 01
03/07/2001 08:47		
SC NI gp 11	1	87.90
MWD001	4-383770-3	AA 15 01
03/07/2001 08:48		
SC NI gp 11	1	82.85
CKE001	3-530556-3	AA 15 01
03/07/2001 08:52		
SC NI gp 14	1	139.50
CKE001	3-530558-2	AA 15 01
03/07/2001 08:55		
SC NI gp 11	1	85.35
AMC001	2-526767-3	AA 15 01
03/07/2001 08:58		
SC NI gp 11	1	84.90
AMC001	2-526770-3	AA 15 01
03/07/2001 08:59		
SC NI gp 13	1	97.64
CKE001	3-530569-3	AA 15 01
03/07/2001 09:02		
SC NI gp 11	1	105.69
CKE001	3-530606-1	AA 15 01
03/07/2001 09:04		
SC Cash	1	100.00
CKE001	3-530609-2	AA 15 01
03/07/2001 09:05		
SC NI gp 11	2	101.52
AMC001	2-526803-2	AA 15 01
03/07/2001 09:05		
SC NI gp 13	1	104.69
AMC001	2-526830-2	AA 15 01
03/07/2001 09:07		
SC NI gp 14	1	116.05
CKE001	3-530613-2	AA 15 01
03/07/2001 09:08		
SC NI gp 11	1	128.96
CKE001	3-530615-2	AA 15 01
03/07/2001 09:09		
SC NI gp 11	1	91.82
MWD001	4-383781-2	AA 15 01
03/07/2001 09:10		
SC NI gp 11	1	148.45
CKE001	3-530620-2	AA 15 01
03/07/2001 09:10		
SC NI gp 13	1	103.91
AMC001	2-526849-3	AA 15 01
03/07/2001 09:12		
SC NI gp 14	1	108.95
AMC001	2-526852-5	AA 15 01
03/07/2001 09:13		
SC NI gp 11	1	84.45



CKE001 3-530628-3 AA 15 01
03/07/2001 09:17
SC NI gp 05 1 111.60

MW0001 4-383809-2 AA 15 01
03/07/2001 09:19
SC NI gp 11 1 121.62

CKE001 3-530668-1 AA 15 01
03/07/2001 09:20
SC NI gp 13 1 81.88

MW0001 4-383812-2 AA 15 01
03/07/2001 09:20
SC NI gp 11 1 116.72

CKE001 3-530684-2 AA 15 01
03/07/2001 09:22
SC NI gp 13 1 93.35

CKE001 3-530686-3 AA 15 01
03/07/2001 09:24
SC TV stamp rdw 1 100.00

MW0001 4-383844-2 AA 15 01
03/07/2001 09:28
SC NI gp 11 1 108.91

AMC001 2-526880-3 AA 15 01
03/07/2001 09:28
SC NI gp 11 1 82.85

MW0001 4-383871-3 AA 15 01
03/07/2001 09:31
SC NI gp 14 1 86.48

MW0001 4-383886-2 AA 15 01
03/07/2001 09:34
SC NI gp 11 1 92.15

MW0001 4-383917-2 AA 15 01
03/07/2001 09:36
SC NI gp 11 1 97.98

AMC001 2-526885-2 AA 15 01
03/07/2001 09:36
SC NI gp 13 1 90.05

MW0001 4-383923-3 AA 15 01
03/07/2001 09:37
SC V/let giro cshed 1 91.16

MW0001 4-383933-1 AA 15 01
03/07/2001 09:38
SC Family TC - NI 1 104.35

AMC001 2-526906-4 AA 15 01
03/07/2001 09:39
SC NI gp 13 1 82.52

MW0001 4-383956-2 AA 15 01
03/07/2001 09:41
SC NI gp 14 1 84.40

MW0001 4-383961-3 AA 15 01
03/07/2001 09:44
SC Cash 1 91.05

MW0001 4-383964-2 AA 15 01
03/07/2001 09:44
SC NI gp 13 1 81.75

MW0001 4-383984-2 AA 15 01
03/07/2001 09:46



AMC001	2-526912-3	AA 15 01
03/07/2001 09:47		
SC NI gp 11	1	117.45
MW0001	4-383996-1	AA 15 01
03/07/2001 09:48		
SC Cash	1	90.00
AMC001	2-526925-5	AA 15 01
03/07/2001 09:51		
SC NI gp 13	1	82.99
AMC001	2-526930-2	AA 15 01
03/07/2001 09:52		
SC NI gp 11	1	103.65
AMC001	2-526942-1	AA 15 01
03/07/2001 09:54		
SC NI gp 11	1	91.76
CKE001	3-530742-2	AA 15 01
03/07/2001 09:54		
SC NI gp 14	1	105.45
CKE001	3-530744-2	AA 15 01
03/07/2001 09:57		
SC NI gp 13	1	84.00
MW0001	4-384030-2	AA 15 01
03/07/2001 09:58		
SC NI gp 14	1	85.56
MW0001	4-384040-3	AA 15 01
03/07/2001 10:01		
SC Family TC - NI	1	126.33
MW0001	4-384040-4	AA 15 01
03/07/2001 10:01		
SC NI gp 05	1	103.40
MW0001	4-384046-2	AA 15 01
03/07/2001 10:03		
SC NI gp 11	1	106.74
MW0001	4-384048-2	AA 15 01
03/07/2001 10:07		
SC NI gp 13	1	133.70
CKE001	3-530782-3	AA 15 01
03/07/2001 10:08		
SC NI gp 13	1	83.40
CKE001	3-530785-2	AA 15 01
03/07/2001 10:09		
SC NI gp 13	1	133.50
CKE001	3-530787-4	AA 15 01
03/07/2001 10:10		
SC Cash	1	84.00
AMC001	2-526968-3	AA 15 01
03/07/2001 10:12		
SC NI gp 11	1	129.66
CKE001	3-530796-4	AA 15 01
03/07/2001 10:13		
SC NI gp 11	1	134.65
MW0001	4-384107-3	AA 15 01
03/07/2001 10:13		
SC NI gp 11	1	92.93
AMC001	2-526983-2	AA 15 01
03/07/2001 10:16		
	1	133.70



CKE001 3-530804-3 AA 15 01
03/07/2001 10:17
SC NI gp 13 1 83.60

MWD001 4-384129-3 AA 15 01
03/07/2001 10:18
SC Cash 1 108.00

MWD001 4-384140-2 AA 15 01
03/07/2001 10:19
SC NI gp 11 1 106.00

CKE001 3-530818-2 AA 15 01
03/07/2001 10:19
SC NI gp 13 1 83.64

MWD001 4-384152-1 AA 15 01
03/07/2001 10:20
SC NI gp 14 1 139.50

AHC001 2-527016-2 AA 15 01
03/07/2001 10:20
SC Family TC - NI 1 104.35

MWD001 4-384157-2 AA 15 01
03/07/2001 10:22
SC NI gp 13 1 136.27

AHC001 2-527035-2 AA 15 01
03/07/2001 10:22
SC NI gp 13 1 108.46

MWD001 4-384157-4 AA 15 01
03/07/2001 10:22
SC NI gp 11 1 101.73

CKE001 3-530827-2 AA 15 01
03/07/2001 10:23
SC NI gp 11 1 128.25

MWD001 4-384192-2 AA 15 01
03/07/2001 10:24
SC NI gp 13 1 131.46

AHC001 2-527083-2 AA 15 01
03/07/2001 10:25
SC NI gp 07 2 103.30

CKE001 3-530835-2 AA 15 01
03/07/2001 10:26
SC NI gp 13 1 92.15

MWD001 4-384217-2 AA 15 01
03/07/2001 10:30
SC NI gp 14 1 84.40

AHC001 2-527100-2 AA 15 01
03/07/2001 10:31
SC NI gp 14 1 84.40

MWD001 4-384219-2 AA 15 01
03/07/2001 10:31
SC NI gp 11 1 91.06

CKE001 3-530843-2 AA 15 01
03/07/2001 10:32
SC V/let giro cshed 1 106.10

MWD001 4-384231-2 AA 15 01
03/07/2001 10:32
SC NI gp 11 1 92.15

MWD001 4-384248-4 AA 15 01
03/07/2001 10:36



CKE001	3-530855-2	AA 15 01	
03/07/2001 10:36			
SC NI gp 11	1	106.60	
ARC001	2-527126-3	AA 15 01	
03/07/2001 10:36			
SC NI gp 13	1	94.84	
MW0001	4-384255-3	AA 15 01	
03/07/2001 10:39			
SC NI gp 14	1	84.40	
MW0001	4-384260-3	AA 15 01	
03/07/2001 10:41			
SC Cash	1	100.00	
MW0001	4-384262-2	AA 15 01	
03/07/2001 10:42			
SC NI gp 11	1	153.21	
CKE001	3-530889-3	AA 15 01	
03/07/2001 10:45			
SC NI gp 11	2	135.94	
CKE001	3-530902-1	AA 15 01	
03/07/2001 10:47			
SC NI gp 11	1	83.50	
MW0001	4-384279-2	AA 15 01	
03/07/2001 10:48			
SC NI gp 11	1	115.40	
MW0001	4-384291-1	AA 15 01	
03/07/2001 10:50			
SC Cash	1	98.92	
ARC001	2-527159-3	AA 15 01	
03/07/2001 10:51			
SC NI gp 13	1	133.70	
CKE001	3-530909-2	AA 15 01	
03/07/2001 10:52			
SC NI gp 14	1	151.18	
MW0001	4-384304-4	AA 15 01	
03/07/2001 10:52			
SC NI gp 11	1	108.82	
CKE001	3-530925-2	AA 15 01	
03/07/2001 10:55			
SC NI gp 13	1	115.87	
MW0001	4-384319-3	AA 15 01	
03/07/2001 10:56			
SC NI gp 11	1	102.55	
CKE001	3-530928-3	AA 15 01	
03/07/2001 10:57			
SC NI gp 13	1	110.89	
ARC001	2-527191-3	AA 15 01	
03/07/2001 10:57			
SC NI gp 13	1	87.90	
MW0001	4-384325-3	AA 15 01	
03/07/2001 10:58			
SC NI gp 11	1	91.79	
MW0001	4-384361-2	AA 15 01	
03/07/2001 11:05			
SC NI gp 14	1	124.40	



APPENDIX L

AUDIT REPORT
11 JANAURY 2002



IN CONFIDENCE

To: Mrs L Archer
Agent

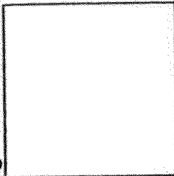
copy:

V O'Hare
RLM

From: Linda McLaughlin
Security & Network Audit


Date: 03 September 2004

Audit of Brookfield Branch code 181704

An audit of the above branch was undertaken on 11th Jan 02  by Linda McLaughlin. This audit is a review of the product/process controls in place at the branch and not a comment on the performance of individuals.

The following page contains a brief summary of the areas that could be routinely tested at audit and the tests carried out are selected on a basis of risk assessment from branch performance data. The products/processes with a cross indicate items that have been tested by the auditors on this occasion and the findings revealed at audit.

Appendix A contains a more comprehensive report detailing our findings and recommendations for your information and attention. Any control gaps in bold were noted on a previous audit and had not been actioned at the time of our most recent visit. Please note the reference numbers preceding the control gaps are for our internal use only.

At the audit, you were given a questionnaire to provide feedback on the audit process. If there is anything else you wish to bring to our attention please feel free to write your comments on the reverse of this report or contact Ina Crawford, Network Auditor Manager on telephone number  **GRO**

Please retain one of these reports for your information and return the other one, signing it to confirm that you understand all the points made.

I would also like to thank you and your staff for your help and hospitality throughout the audit.

Network Auditor signature Date

Auditee signature Date



AUDIT OF Brookfield

Products/Processes	Controls in Place	Control Gap Low Risk	Control Gap High Risk
Procedural Security	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Physical Security	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Horizon System Controls	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash Account	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Stock Management	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Cash Management	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Royal Mail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Franking Machines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Vending Machines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alliance & Leicester Girobank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal Banking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Savings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Lottery On Line	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Lottery Instants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Littlewoods Scratchcards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bureau De Change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign Exchange Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Moneygram	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Travel Insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Benefits Agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Motor Vehicle Licences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rod Fishing Licences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UK Passport Agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Utility Schemes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local Transport Scheme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Network auditors can only comment on the areas examined during their visit. It should not be assumed that untested processes have satisfactory controls in place.



Appendix A

Audit of Brookfield**Asset Verification**

A full check of cash, stock and vouchers revealed a shortage of £-1031.93 which is broken down as follows:

Net shortage declared week no 42	£290.38
Difference at audit	£741.55

The details of this report have been given to your RLM who will contact you about arrangements to make good the shortage.

Comments: Mrs Archer was appointed temporary spmr on 12th September 2001. Discussion established that no training was received and this may have been a contributing factor to the volume of weaknesses highlighted during the audit.

Of the £741.55 difference established at audit, £663.50 could be identified. £400.00 related to an error in scratchcards (brought to account incorrectly and were being counted as stock on hand when they were not physically held) and £263.50 was due to stock items being overstated.

There were also two personal cheques on hand drawn on the account of the spmr £250.00 and £3090.47. Consultation with spmr established that these cheques were payment to the agency that is responsible for the office and that crediting their giro account was their preferred method of payment.

I advised Mrs Archer that deposits to giro accounts were either by cash or a cheque in a sealed envelope. I also expressed concern that the cheques were undated and the giro receipt was datestamped the 5th January 2002, this was reported to the RLM during the audit.

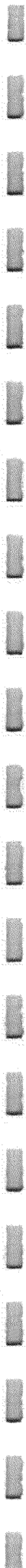
It was further noted that a personal cheque drawn on the account of the previous spmr for £350.00 was on hand. This had also been accepted for a giro deposit. Cheques proper to spmr were remitted during the audit.

Procedural Security

Your security procedures were examined in line with the Counter Attack Reference Manual and our findings were as follows:-

Control Gaps

- SP02 • outlet opening procedure was unsatisfactory
- SP05 • there was excess working cash held on counter
- SP08 • cash and stock was not adequately safeguarded
- SP12 • inadequate key management processes were in place
- SP17 • the alarms are not operational or adequately tested
- SP18 • a copy of the 'Counter Attack' book was not on hand
- SP19 • the agent and/or staff were unaware of the hostage policy
- SP25 • there was no documentation of alarm tests



Appendix A

- SP27 • the hostage reporting procedure not known by the office staff
- SP28 • there was no money laundering pack available and/or staff were unaware of the regulations or helpline details
- SP31 • a copy of the personal guide to security was not on hand

Comments: While many issues were discussed during the audit, namely cash/stock being held in filing cabinets, spmr was advised to ensure that both she and her staff become conversant with security procedures as laid down in the counter attack booklet with immediate effect.

Cash Account

Counters Operations Manual - Cash Account, Balancing & Preparation refers.

The daily documentation for week 42 and weekly cash account documentation for weeks 36 to 42 was examined and the following was found:

Control Gaps - High Risk

- CA02 • procedures for adjusting losses and gains were not adhered to

Comments: All mandatory reports were produced and retained.
All cash accounts were dated and signed.
However it was noted that losses/gains were not being adjusted as they occurred and that cumulative balances were being shown in the discrepancy table.
Spmr was advised that losses/gains should be adjusted on a weekly basis.

Stock Management (modified)

Guidelines from National Secure Stock Centre

Control Gaps - High Risk

- SM01 • items over or under stocked by more than 25%

Comments: *It was highlighted during the asset verification that the level of stock in the office was excessive. Postage £20949.81 and postal orders £20017.70. Spmr was advised to ensure that optimum stock levels are maintained.*



Appendix A

Cash Management

Cash counted at the audit was compared to the declared figure and it was found that the cash was not accurately declared at the close of business. A discrepancy of £5985.00 was discovered.

Control Gaps - High Risk

- CM01 • ONCH not listed accurately > £500
- CM02 • cash declarations are not retained
- CM03 • cash denominations are incorrectly listed

Comments: Cash to be declared accurately at the close of business.

There should be an entry against each denomination and all cash declarations should be retained.

The level of cash on hand was also excessive, against a target of £27000 the office was holding £196000.

It was also a cause for concern that only £13000 of notes was secured in the main safe, all other cash was held in two key access only safes and a filing cabinet.



APPENDIX M

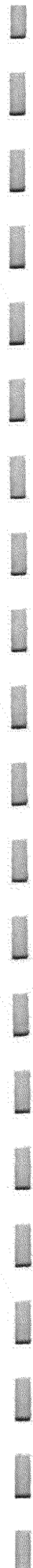
WEEKLY CASH ACCOUNT SUMMARY



Appendix M

Alan McLaughlin - Claim AnalysisSummary of Weekly Cash Account (Final)

Week No	Date	Discrepancy Surplus/(Shortage)	Surplus	(Shortage)
1	29-Mar-01	30.94	30.94	-
2	05-Apr-01	(29.55)	-	(29.55)
3	12-Apr-01	10.66	10.66	-
4	19-Apr-01	2.02	2.02	-
5	26-Apr-01	(9.12)	-	(9.12)
6	03-May-01	42.29	42.29	-
7	10-May-01	(10.59)	-	(10.59)
8	17-May-01	(6.32)	-	(6.32)
9	24-May-01	(25.93)	-	(25.93)
10	31-May-01	9.92	9.92	-
11	07-Jun-01	13.79	13.79	-
12	14-Jun-01	42.34	42.34	-
13	21-Jun-01	1.20	1.20	-
14	28-Jun-01	(32.84)	-	(32.84)
15	05-Jul-01	(70.43)	-	(70.43)
16	Not Available	0.00	-	-
17	19-Jul-01	(18.01)	-	(18.01)
18	Not Available	0.00	-	-
19	10-Aug-01	(610.31)	-	(610.31)
20	11-Aug-01	(620.70)	-	(620.70)
21	16-Aug-01	78.39	233.68	(155.29)
22	22-Aug-01	(56.42)	74.84	(131.26)
23	29-Aug-01	76.92	86.50	(9.58)
24	05-Sep-01	21.43	39.16	(17.73)
25	12-Sep-01	26.64	26.64	-
26	19-Sep-01	45.14	45.85	(0.71)
27	26-Sep-01	0.00	-	-
28	03-Oct-01	(316.36)	8.06	(324.42)
29	10-Oct-01	(225.14)	8.06	(233.20)
30	17-Oct-01	8.29	8.29	-
31	24-Oct-01	12.95	28.32	(15.37)
32	31-Oct-01	(6.99)	8.11	(15.10)
33	08-Nov-01	(15.13)	8.11	(23.24)
34	16-Nov-01	(3.76)	8.06	(11.82)
35	21-Nov-01	(161.29)	8.06	(169.35)
36	28-Nov-01	(105.03)	7.16	(112.19)
37	06-Dec-01	(120.06)	9.73	(129.79)
38	13-Dec-01	(504.67)	9.10	(513.77)
39	20-Dec-01	7,870.42	8,022.76	(152.34)
40	29-Dec-01	(507.83)	13.55	(521.38)
41	04-Jan-02	(276.19)	249.08	(525.27)
42	10-Jan-02	(290.38)	255.09	(545.47)
43	17-Jan-02	(627.93)	252.16	(880.09)
44	24-Jan-02	(350.59)	251.43	(602.02)
45	06-Feb-02	(24,616.46)	1.53	(24,617.99)
46	07-Feb-02	(1,214.43)	10.26	(1,224.69)
Final Account	15-Feb-02	(2,044.24)	-	(2,044.24)



IN CONFIDENCE

To: Mr Alan McLaughlin
Agent

copy: Mr Aidan McNeill
RNM

From: Ina Crawford
Network Audit Team

Date: 03 September 2004

Audit of Brookfield Office code

An audit of the above office was undertaken on 31.05.01 by Ina Crawford. This audit is a review of the product/process controls in place at the outlet and not a comment on the performance of individuals.

The following page contains a brief summary of the areas that could be routinely tested at audit and the tests carried out are selected on a basis of risk assessment from outlet performance data. The products/processes with a cross indicate items that have been tested by the auditors on this occasion and the findings revealed at audit.

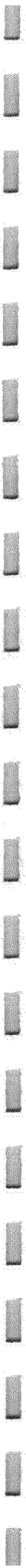
Appendix A contains a more comprehensive report detailing our findings and recommendations for your information and attention. Any control gaps in bold were noted on a previous audit and had not been actioned at the time of our most recent visit.

At the audit, you were given a questionnaire to provide feedback on the audit process. If there is anything else you wish to bring to our attention please feel free to write your comments on the reverse of this report or contact Paul Large, Network Audit Manager on telephone number GRO

Please retain one of these reports for your information and return the other one, signing it to confirm that you understand all the points made.

Network Auditor signature Date

Subpostmaster/ Outlet Manager signature Date



AUDIT OF

Products/Processes	Controls in Place	Control Gap Low Risk	Control Gap High Risk
Procedural Security	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Horizon System Controls	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Cash Account	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Stock Management	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Cash Management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Royal Mail	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Franking Machines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Stamp Vending Machines	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Alliance & Leicester Girobank	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Personal Banking	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Savings	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Lottery On Line	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
National Lottery Instants	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Littlewoods Scratchcards	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Bureau De Change	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Foreign Exchange Service	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Moneygram	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Travel Insurance	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Benefits Agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Motor Vehicle Licences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Rod Fishing Licences	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
UK Passport Agency	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Utility Schemes	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Local Transport Scheme	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Network auditors can only comment on the areas examined during their visit. It should not be assumed that untested processes have satisfactory controls in place.



Appendix A

Audit of Brookfield**Asset Verification**

A full check of cash, stock and vouchers revealed a shortage of £166.45 which is broken down as follows:

Net surplus declared week no. 10 £9.92 (adjusted)

Audit Shortage £166.45

The shortage was made good at the time of the audit.

Comments:

The office showed a surplus of £9.92 the previous night's balance. The audit revealed 10 x £7 Postal Orders overstated, 10p's were overstated by £50 and 100 x 50p Postage Stamps overstated and the remaining discrepancy of £10.05 was a difference in Postage.

Security Procedures

Your security procedures were examined in line with the Counter Attack Reference Manual and our findings were as follows:-

Control Gaps - High Risk

- stock was not adequately safeguarded
- the alarms are not operational or adequately tested

Comments:

ID passes were examined prior to admittance of auditors to the secure area. It was noted that all stock was secured in the working safe which is not time lock protected. In the event of a robbery before 9.00 am. POCL loss could be unnecessarily large. Sub Postmaster was advised that bulk stock should be secured in the main safe.

Alarms are tested on control panel only and bells do not physically ring. Sub Postmaster advised to test alarms on a weekly basis and document results on cash account calendar.



Appendix A

Horizon System Controls

Controls relating to the use of the Horizon system were examined, in line with the Horizon System User Guide (HSUG). The following control gaps were found:-

Control gaps High Risk

- passwords were not confidential to the individual operator

Control gaps - Low risk

- obsolete users had not been deleted from system
- user accounts for staff on leave had not been disabled

Comments:

The Postmaster Memory Card and PIN were held separately and securely within the office.

The Sub Postmaster was using a former staff member's ID at time of audit. This was to enable reports to be printed under the Sub Postmaster's own ID and at the same time allow him to serve on the counter. The Sub Postmaster was advised that passwords should remain personal and all users should use their own ID.

Two former employees were still on the system and a member of staff on maternity leave was not disabled.

Cash Account

Counters Operations Manual - Cash Account, Balancing & Preparation refers.

The daily documentation for week (10) and weekly cash account documentation for weeks (05) to (10) was examined and the following was found:

Control Gaps - Low Risk

- the suspense account summary was not printed and held at the office

Comments:

Cash accounts were final, dated and signed.

The Suspense Account was previewed but was not printed. The Sub Postmaster was advised that a Suspense Account should be printed and held with the Cash Account documentation.

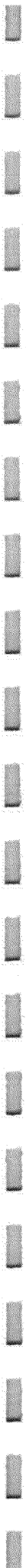
Cash Management

Cash holdings were examined for the period week (05) to (10) and were found to be adequately controlled.

Comments:

Cash produced to auditors reconciled to cash declared by Sub Postmaster (£39.28) variance.

Remittances are adjusted as business dictates and no cross-remitting occurs.



Appendix A

National Savings

Counter Operations Manual - National Savings Accounts - Ordinary & Investment Account Withdrawals refers.

National Savings warrants and advices on hand at the outlet were examined. The process was adequately controlled.

Comments:

Sub Postmaster is aware of the correct system of retention and disposal of National Savings warrants and advices.



CKE001 3-532224-2 AA 15 01
04/07/2001 09:54
SC NI gp 14 1 154.20

CKE001 3-532236-2 AA 15 01
04/07/2001 09:56
SC NI gp 13 1 118.65

MWD001 4-385136-2 AA 15 01
04/07/2001 09:57
SC NI gp 13 1 84.61

MWD001 4-385138-2 AA 15 01
04/07/2001 09:57
SC NI gp 11 1 102.82

MWD001 4-385146-2 AA 15 01
04/07/2001 10:02
SC NI gp 11 1 128.96

CKE001 3-532272-2 AA 15 01
04/07/2001 10:03
SC NI gp 07 1 154.60

MWD001 4-385150-2 AA 15 01
04/07/2001 10:03
SC NI gp 13 1 98.98

LAR001 2-528240-2 AA 15 01
04/07/2001 10:05
SC NI gp 11 1 98.15

MWD001 4-385158-2 AA 15 01
04/07/2001 10:05
SC V/let giro cshed 1 82.18

CKE001 3-532278-2 AA 15 01
04/07/2001 10:07
SC NI gp 11 1 112.50

CKE001 3-532281-2 AA 15 01
04/07/2001 10:08
SC NI gp 07 1 148.00

CKE001 3-532289-2 AA 15 01
04/07/2001 10:11
SC NI gp 12 4 90.32

LAR001 2-528266-2 AA 15 01
04/07/2001 10:15
SC NI gp 14 1 84.40

MWD001 4-385175-2 AA 15 01
04/07/2001 10:18
SC NI gp 11 1 104.60

CKE001 3-532314-2 AA 15 01
04/07/2001 10:21
SC NI gp 07 1 93.95

MWD001 4-385179-2 AA 15 01
04/07/2001 10:21
SC Family TC - NI 1 90.30

CKE001 3-532318-3 AA 15 01
04/07/2001 10:22
SC Cash 1 109.00

LAR001 2-528314-3 AA 15 01
04/07/2001 10:24
SC NI gp 14 1 115.70

MWD001 4-385194-2 AA 15 01
04/07/2001 10:24
SC NI gp 05 4 103.40



MW0001	4-385196-2	AA 15 01	
04/07/2001	10:26		
SC NI gp 13		1	84.22
CKE001	3-532326-3	AA 15 01	
04/07/2001	10:26		
SC TV stamp rdm		1	120.00
LAR001	2-528327-2	AA 15 01	
04/07/2001	10:31		
SC V/let giro cshed		1	81.42
MW0001	4-385221-2	AA 15 01	
04/07/2001	10:32		
SC NI gp 12		2	90.32
MW0001	4-385221-3	AA 15 01	
04/07/2001	10:32		
SC NI gp 13		1	97.90
LAR001	2-528332-3	AA 15 01	
04/07/2001	10:33		
SC NI gp 14		1	84.40
CKE001	3-532390-3	AA 15 01	
04/07/2001	10:36		
SC NI gp 11		1	94.05
LAR001	2-528352-3	AA 15 01	
04/07/2001	10:38		
SC NI gp 14		1	84.40
CKE001	3-532412-3	AA 15 01	
04/07/2001	10:41		
SC NI gp 14		1	120.27
MW0001	4-385239-2	AA 15 01	
04/07/2001	10:42		
SC V/let giro cshed		1	109.00
MW0001	4-385251-1	AA 15 01	
04/07/2001	10:45		
SC NI gp 11		1	108.84
MW0001	4-385259-2	AA 15 01	
04/07/2001	10:48		
SC NI gp 07		1	148.00
CKE001	3-532425-4	AA 15 01	
04/07/2001	10:51		
SC NI gp 11		1	137.29
CKE001	3-532456-2	AA 15 01	
04/07/2001	10:54		
SC NI gp 07		1	154.60
CKE001	3-532465-2	AA 15 01	
04/07/2001	10:58		
SC NI gp 07		1	117.20
MW0001	4-385270-2	AA 15 01	
04/07/2001	10:58		
SC V/let giro cshed		1	154.20
CKE001	3-532472-6	AA 15 01	
04/07/2001	11:02		
SC NI gp 13		1	81.32
MW0001	4-385281-2	AA 15 01	
04/07/2001	11:02		
SC NI gp 14		1	98.81
LAR001	2-528416-3	AA 15 01	
04/07/2001	11:04		
SC NI gp 11		1	124.88



MW0001	4-385286-3	AA 15 01
04/07/2001 11:04		
SC NI gp 07	1	148.00
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LAR001	2-528419-2	AA 15 01
04/07/2001 11:04		
SC NI gp 11	1	99.39
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MW0001	4-385288-2	AA 15 01
04/07/2001 11:05		
SC V/let giro cshed	1	106.10
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MW0001	4-385290-2	AA 15 01
04/07/2001 11:06		
SC NI gp 13	1	95.28
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MW0001	4-385296-2	AA 15 01
04/07/2001 11:09		
SC NI gp 07	1	148.00
<hr/>		
CKE001	3-532495-2	AA 15 01
04/07/2001 11:10		
SC V/let giro cshed	1	90.44
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MW0001	4-385307-2	AA 15 01
04/07/2001 11:11		
SC NI gp 13	1	92.83
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LAR001	2-528421-3	AA 15 01
04/07/2001 11:11		
SC NI gp 11	1	142.06
<hr/>		
LAR001	2-528424-2	AA 15 01
04/07/2001 11:12		
SC NI gp 07	1	148.00
<hr/>		
MW0001	4-385328-1	AA 15 01
04/07/2001 11:13		
SC V/let giro cshed	1	106.10
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MW0001	4-385331-2	AA 15 01
04/07/2001 11:14		
SC NI gp 13	1	92.15
<hr/>		
MW0001	4-385331-3	AA 15 01
04/07/2001 11:14		
SC NI gp 07	1	154.60
<hr/>		
CKE001	3-532520-1	AA 15 01
04/07/2001 11:16		
SC NI gp 07	1	93.95
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LAR001	2-528426-4	AA 15 01
04/07/2001 11:19		
SC NI gp 11	1	145.95
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CKE001	3-532528-2	AA 15 01
04/07/2001 11:20		
SC NI gp 13	1	96.19
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LAR001	2-528430-2	AA 15 01
04/07/2001 11:20		
SC NI gp 12	1	84.40
<hr/>		
MW0001	4-385352-2	AA 15 01
04/07/2001 11:21		
SC NI gp 14	1	139.50
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CKE001	3-532536-3	AA 15 01
04/07/2001 11:23		
SC NI gp 11	1	117.20
<hr/>		
LAR001	2-528434-2	AA 15 01
04/07/2001 11:24		
SC V/let giro cshed	1	89.60



MWD001	4-385379-2	AA 15 01	
04/07/2001 11:24			
SC NI gp 13	1	112.67	
LAR001	2-528436-2	AA 15 01	
04/07/2001 11:25			
SC V/let giro cshed	1	154.20	
CKE001	3-532548-1	AA 15 01	
04/07/2001 11:25			
SC NI gp 14	1	94.50	
LAR001	2-528436-4	AA 15 01	
04/07/2001 11:25			
SC NI gp 11	1	108.40	
MWD001	4-385384-2	AA 15 01	
04/07/2001 11:28			
SC NI gp 14	1	84.40	
MWD001	4-385388-2	AA 15 01	
04/07/2001 11:30			
SC NI gp 14	1	84.40	
CKE001	3-532555-2	AA 15 01	
04/07/2001 11:34			
SC NI gp 07	1	148.00	
CKE001	3-532555-3	AA 15 01	
04/07/2001 11:34			
SC NI gp 13	1	141.00	
MWD001	4-385401-2	AA 15 01	
04/07/2001 11:35			
SC NI gp 13	1	106.14	
CKE001	3-532558-3	AA 15 01	
04/07/2001 11:36			
SC NI gp 11	1	95.45	
MWD001	4-385418-2	AA 15 01	
04/07/2001 11:40			
SC NI gp 11	1	83.05	
MWD001	4-385441-1	AA 15 01	
04/07/2001 11:44			
SC NI gp 14	1	113.60	
MWD001	4-385441-2	AA 15 01	
04/07/2001 11:44			
SC NI gp 11	1	91.28	
CKE001	3-532577-2	AA 15 01	
04/07/2001 11:47			
SC NI gp 11	1	82.85	
MWD001	4-385467-1	AA 15 01	
04/07/2001 11:47			
SC NI gp 14	1	84.40	
MWD001	4-385474-2	AA 15 01	
04/07/2001 11:49			
SC NI gp 11	1	99.75	
CKE001	3-532601-2	AA 15 01	
04/07/2001 11:50			
SC NI gp 11	1	97.15	
LAR001	2-528460-2	AA 15 01	
04/07/2001 12:26			
SC NI gp 14	1	84.40	
AMC001	1-358196-2	AA 15 01	
04/07/2001 12:28			



AMC001 1-358196-2 AA 15 01
04/07/2001 12:38
SC NI pp 14 1 154.20



*** END OF REPORT ***



Brookfield FAD: 1817043
10:57 27/07/2001 CAP:19 BP:01 SU: AA
Transaction Log - Office Copy

USER	TRANSACTION REF	SU	CAP	BP
DATE	TIME			
MODE	PRODUCT	VOLUME	VALUE	

CKE001	2-529845-3	AA	16	01
06/07/2001	09:09			
SC NI	gp 13	1	55.30	

RLA001	3-534050-2	AA	16	01
06/07/2001	09:12			
SC NI	gp 13	1	55.30	

CKE001	2-529930-2	AA	16	01
06/07/2001	10:04			
SC NI	gp 07	1	55.30	

CKE001	2-530031-3	AA	16	01
06/07/2001	10:32			
SC NI	gp 13	1	55.30	

RLA001	3-534267-2	AA	16	01
06/07/2001	10:36			
SC NI	gp 13	1	55.30	

CKE001	2-530132-3	AA	16	01
06/07/2001	12:18			
SC NI	gp 13	1	55.30	

CKE001	2-530168-3	AA	16	01
06/07/2001	12:35			
SC NI	gp 13	1	55.30	

MW0001	3-534465-2	AA	16	01
06/07/2001	13:22			
SC NI	gp 13	1	55.30	

CKE001	2-530296-8	AA	16	01
06/07/2001	13:22			
SC NI	gp 13	1	55.30	

CKE001	2-530296-9	AA	16	01
06/07/2001	13:22			
SC NI	gp 13	1	55.30	

MW0001	3-534641-6	AA	16	01
06/07/2001	14:41			
SC NI	gp 05	2	55.80	

CKE001	2-530496-3	AA	16	01
06/07/2001	15:47			
SC NI	gp 13	1	55.30	

LAR001	2-530619-2	AA	16	01
06/07/2001	17:00			
SC NI	gp 13	1	55.30 *	

*** END OF REPORT ***



Brookfield
11:00 27/07/2001 FAD: 1817043
Transaction Log - Office Copy CAP:19 BP:01 SU: AA

USER	TRANSACTION REF	SU	CAP	BP
DATE	TIME			
ACODE	PRODUCT	VOLUME		VALUE
MW0001	4-386495-2	AA	16	01
09/07/2001	08:03			
SC NI	gp 11	1		103.95
CKE001	3-535337-2	AA	16	01
09/07/2001	08:38			
SC NI	gp 05	1		103.40
CKE001	3-535897-4	AA	16	01
09/07/2001	10:20			
SC NI	gp 05	1		103.40
MW0001	4-387522-1	AA	16	01
09/07/2001	11:17			
SC NI	gp 13	1		103.95
MW0001	4-387522-2	AA	16	01
09/07/2001	11:17			
SC NI	gp 13	1		103.95
CKE001	3-536238-3	AA	16	01
09/07/2001	11:38			
SC NI	gp 13	1		103.87
CKE001	3-536292-3	AA	16	01
09/07/2001	11:48			
SC V/let	giro cshed	1		103.77
RLA001	2-532247-2	AA	16	01
09/07/2001	11:53			
SC NI	gp 05	1		103.40
RLA001	2-532499-1	AA	16	01
09/07/2001	13:01			
SC Cash		1		104.00
CKE001	3-536562-2	AA	16	01
09/07/2001	13:24			
SC NI	gp 05	1		103.40
MW0001	2-533108-1	AA	16	01
09/07/2001	15:27			
SC NI	gp 11	1		103.95
MW0001	2-533196-2	AA	16	01
09/07/2001	16:04			
SC NI	gp 05	1		103.40
MW0001	2-533283-2	AA	16	01
09/07/2001	16:59			
SC NI	gp 05	1		103.40



Brookfield
11:03 27/07/2001 QAP:19 RP:01 SU: AA
Transaction Log - Office Copy

USER	TRANSACTION REF	SU	CAP	RP
DATE	TIME			
MODE	PRODUCT	VOLUME	VALUE	
AMC001	2-534889-2	AA	16	01
11/07/2001	08:02	1	302.60	
	SC NI gp 07			
CKE001	3-539002-3	AA	16	01
11/07/2001	08:09	1	302.60	
	SC NI gp 07			
CKE001	3-539035-3	AA	16	01
11/07/2001	08:15	1	302.60	
	SC NI gp 07			
MWD001	4-388779-2	AA	16	01
11/07/2001	08:26	1	302.60	
	SC NI gp 07			
AMC001	2-535001-2	AA	16	01
11/07/2001	08:26	1	302.60	
	SC NI gp 07			
AMC001	2-535003-2	AA	16	01
11/07/2001	08:27	1	302.60	
	SC NI gp 07			
CKE001	3-539086-2	AA	16	01
11/07/2001	08:33	1	302.60	
	SC NI gp 07			
MWD001	4-388830-2	AA	16	01
11/07/2001	08:45	1	302.60	
	SC NI gp 07			
AMC001	2-535111-2	AA	16	01
11/07/2001	08:55	1	302.60	
	SC NI gp 07			
CKE001	3-539191-2	AA	16	01
11/07/2001	09:03	1	302.60	
	SC NI gp 07			
CKE001	3-539251-2	AA	16	01
11/07/2001	09:20	1	302.60	
	SC NI gp 07			
MWD001	4-388946-2	AA	16	01
11/07/2001	09:22	1	302.60	
	SC NI gp 07			
CKE001	3-539328-3	AA	16	01
11/07/2001	09:35	1	302.60	
	SC NI gp 07			
CKE001	3-539345-2	AA	16	01
11/07/2001	09:42	1	302.60	
	SC NI gp 07			
CKE001	3-539387-4	AA	16	01
11/07/2001	09:55	1	302.60	
	SC NI gp 07			
AMC001	2-535288-2	AA	16	01



MWD001	4-389394-6	AA 16 01
11/07/2001 11:15		
SC NI gp 07	1	302.60

MWD001	4-389468-2	AA 16 01
11/07/2001 11:27		
SC NI gp 07	1	302.60

MWD001	4-389474-2	AA 16 01
11/07/2001 11:30		
SC NI gp 07	1	302.60

MWD001	4-389505-2	AA 16 01
11/07/2001 11:42		
SC NI gp 11	2	302.60

MWD001	1-361018-2	AA 16 01
11/07/2001 12:52		
SC NI gp 07	1	302.60

*

*** END OF REPORT ***



Brookfield FAD: 1817043
10:27 26/07/2001 CAP:19 BP:01 SU: AA
Transaction Log - Office Copy

USER	TRANSACTION REF	SU	CAP	BP
DATE	TIME			
MODE	PRODUCT	VOLUME		VALUE
MW0001	4-393394-1	AA	18	01
19/07/2001	08:20			
SC NI	gp 13	1		92.15
LAR001	3-545078-2	AA	18	01
19/07/2001	09:40			
SC NI	gp 11	1		92.15
MW0001	4-393703-3	AA	18	01
19/07/2001	09:41			
SC NI	gp 13	1		92.15
CKE001	2-539980-2	AA	18	01
19/07/2001	09:54			
SC NI	gp 13	1		92.35
MW0001	4-393884-3	AA	18	01
19/07/2001	10:30			
SC NI	gp 13	1		92.15
MW0001	4-393982-4	AA	18	01
19/07/2001	11:03			
SC NI	gp 11	1		92.22
LAR001	3-545366-2	AA	18	01
19/07/2001	11:41			
SC NI	gp 11	1		92.15
MW0001	3-545787-2	AA	18	01
19/07/2001	14:34			
SC NI	gp 13	1		92.15
MW0001	3-545896-3	AA	18	01
19/07/2001	15:32			
SC NI	gp 13	1		92.90
RLA001	2-540835-2	AA	18	01
19/07/2001	16:42			
SC NI	gp 13	1		92.15
RLA001	2-540842-2	AA	18	01
19/07/2001	16:43			
SC NI	gp 13	1		92.15

*** END OF REPORT ***



AMCL 32

EW 18

Brookfield FAD: 1617043
10:43 26/07/2001 CAP:19 BP:01 SU: AA
Transaction Log - Office Copy

USER	TRANSACTION REF	SU	CAP	BP
DATE	TIME			
MODE	PRODUCT	VOLUME		VALUE
AMC001	2-544151-2	AA	18	01
24/07/2001	08:03			
SC NI	gp 11	1		82.57
AMC001	2-544189-3	AA	18	01
24/07/2001	08:34			
SC NI	gp 13	1		82.33
AMC001	2-544233-3	AA	18	01
24/07/2001	08:41			
SC NI	gp 11	1		82.85
AMC001	4-396602-2	AA	18	01
24/07/2001	10:21			
SC NI	gp 11	1		82.85
AMC001	4-396672-3	AA	18	01
24/07/2001	10:41			
SC NI	gp 11	1		82.85
AMC001	3-549916-2	AA	18	01
24/07/2001	11:25			
SC NI	gp 13	1		82.84
AMC001	4-396905-2	AA	18	01
24/07/2001	12:40			
SC NI	gp 11	1		82.85

*** END OF REPORT ***



EXHIBIT M 30

Brockfield FAX: 1817943
10:21 26/07/2001 CAP:19 BP:01 SU: AA
Transaction Log - Office Copy

USER	TRANSACTION REF	SU	CAP	BP
DATE	TIME			
MODE	PRODUCT	VOLUME		VALUE

LAR001	4-396993-2	AA	18	01
25/07/2001	08:04			
SC NI	gp 07	1		206.60

LAR001	4-397027-2	AA	18	01
25/07/2001	08:23			
SC NI	gp 07	1		206.60

LAR001	4-397033-2	AA	18	01
25/07/2001	08:26			
SC NI	gp 07	1		206.60

ARC001	2-545537-2	AA	18	01
25/07/2001	08:44			
SC NI	gp 07	1		206.60

LAR001	4-397176-2	AA	18	01
25/07/2001	09:17			
SC NI	gp 07	1		206.60

CXE001	3-550821-2	AA	18	01
25/07/2001	09:20			
SC NI	gp 07	1		206.60

CXE001	3-550826-2	AA	18	01
25/07/2001	09:23			
SC NI	gp 07	1		206.60

LXE001	3-550907-2	AA	18	01
25/07/2001	09:37			
SC NI	gp 07	1		206.60

ARC001	2-545688-2	AA	18	01
25/07/2001	09:38			
SC NI	gp 07	1		206.60

CXE001	3-550942-3	AA	18	01
25/07/2001	10:05			
SC NI	gp 07	1		206.60

ARC001	2-545789-3	AA	18	01
25/07/2001	10:13			
SC NI	gp 07	1		206.60

LAR001	4-397319-3	AA	18	01
25/07/2001	10:21			
SC NI	gp 07	1		206.60

CXE001	3-551046-2	AA	18	01
25/07/2001	10:23			
SC NI	gp 07	1		206.60

ARC001	2-545840-2	AA	18	01
25/07/2001	10:25			
SC NI	gp 07	1		206.60

ARC001	2-545873-2	AA	18	01
25/07/2001	10:25			
SC NI	gp 07	1		206.60

CXE001	3-551122-2	AA	18	01
25/07/2001	10:54			
SC NI	gp 07	1		206.60

ARC001	2-545983-2	AA	18	01
25/07/2001	11:25			



AMC001	2-545789-3	AA 18 01
25/07/2001 10:13		
SC NI gp 07	1	206.60
LAR001	4-397319-3	AA 18 01
25/07/2001 10:21		
SC NI gp 07	1	206.60
CKE001	3-551046-2	AA 18 01
25/07/2001 10:23		
SC NI gp 07	1	206.60
AMC001	2-545843-2	AA 18 01
25/07/2001 10:26		
SC NI gp 07	1	206.60
AMC001	2-545876-2	AA 18 01
25/07/2001 10:32		
SC NI gp 07	1	206.60
LAR001	3-551122-2	AA 18 01
25/07/2001 10:54		
SC NI gp 07	1	206.60
AMC001	2-545983-2	AA 18 01
25/07/2001 11:26		
SC NI gp 07	1	206.60
AMC001	1-368137-2	AA 18 01
25/07/2001 13:22		
SC NI gp 07	1	206.60

*** END OF REPORT ***

414



APPENDIX K

AUDIT REPORT

31 MAY 2001



CKE001 3-530949-3 AA 15 01
03/07/2001 11:07
SC NI gp 13 1 92.15

AMC001 2-527219-3 AA 15 01
03/07/2001 11:08
SC NI gp 11 1 106.86

MWD001 4-384368-2 AA 15 01
03/07/2001 11:11
SC NI gp 11 1 108.26

AMC001 2-527234-2 AA 15 01
03/07/2001 11:12
SC NI gp 13 1 87.43

MWD001 4-384382-4 AA 15 01
03/07/2001 11:14
SC NI gp 13 1 133.70

CKE001 3-530993-2 AA 15 01
03/07/2001 11:16
SC NI gp 13 1 92.40

CKE001 3-531005-1 AA 15 01
03/07/2001 11:18
SC NI gp 13 1 82.84

CKE001 3-531009-2 AA 15 01
03/07/2001 11:19
SC NI gp 13 1 96.45

MWD001 4-384393-2 AA 15 01
03/07/2001 11:21
SC NI gp 13 1 96.95

AMC001 2-527252-2 AA 15 01
03/07/2001 11:23
SC NI gp 11 1 114.92

CKE001 3-531049-3 AA 15 01
03/07/2001 11:25
SC NI gp 13 1 85.49

AMC001 2-527256-3 AA 15 01
03/07/2001 11:26
SC NI gp 11 1 118.25

AMC001 2-527262-3 AA 15 01
03/07/2001 11:28
SC Cash 1 155.00

AMC001 2-527276-3 AA 15 01
03/07/2001 11:29
SC NI gp 13 1 95.81

MWD001 4-384438-2 AA 15 01
03/07/2001 11:33
SC NI gp 11 1 119.41

AMC001 2-527290-5 AA 15 01
03/07/2001 11:34
SC Cash 1 96.99

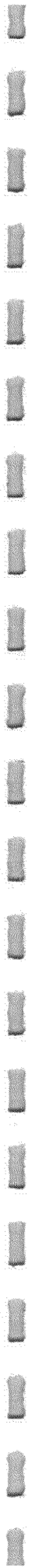
AMC001 2-527296-5 AA 15 01
03/07/2001 11:37
SC NI gp 05 3 114.75

MWD001 4-384484-2 AA 15 01
03/07/2001 11:40
SC NI gp 11 1 94.10

AMC001 2-527306-3 AA 15 01



CKE001	3-531138-3	AA 15 01
03/07/2001 11:42		
SC NI gp 14	1	100.04
AMC001	2-527309-2	AA 15 01
03/07/2001 11:42		
SC NI gp 13	1	93.52
CKE001	3-531141-2	AA 15 01
03/07/2001 11:43		
SC Family TC - NI	1	89.76
MWD001	4-384502-1	AA 15 01
03/07/2001 11:43		
SC NI gp 13	1	94.20
AMC001	2-527323-3	AA 15 01
03/07/2001 11:45		
SC V/let giro cshed	1	136.40
CKE001	3-531162-2	AA 15 01
03/07/2001 11:47		
SC NI gp 11	1	84.90
CKE001	3-531176-3	AA 15 01
03/07/2001 11:52		
SC NI gp 11	1	82.85
CKE001	3-531181-2	AA 15 01
03/07/2001 11:53		
SC NI gp 13	1	92.15
MWD001	4-384506-2	AA 15 01
03/07/2001 11:55		
SC NI gp 13	1	90.74
CKE001	3-531198-2	AA 15 01
03/07/2001 11:57		
SC NI gp 11	1	151.30
CKE001	3-531200-3	AA 15 01
03/07/2001 11:58		
SC NI gp 11	1	96.05
AMC001	2-527351-4	AA 15 01
03/07/2001 12:20		
SC Cash	1	101.05
AMC001	2-527434-1	AA 15 01
03/07/2001 12:35		
SC Family TC - NI	1	106.00
AMC001	2-527440-4	AA 15 01
03/07/2001 12:39		
SC NI gp 05	1	103.40
AMC001	2-527459-2	AA 15 01
03/07/2001 12:40		
SC NI gp 13	1	96.07
AMC001	2-527483-3	AA 15 01
03/07/2001 12:53		
SC NI gp 13	2	132.52
AMC001	2-527500-3	AA 15 01
03/07/2001 12:57		
SC NI gp 11	1	111.62
AMC001	2-527519-9	AA 15 01
03/07/2001 13:03		
SC NI gp 11	1	93.27
AMC001	2-527519-11	AA 15 01
03/07/2001 13:03		
SC NI gp 11	1	106.06



AMC001	2-527519-12	AA 15 01
03/07/2001 13:03		
SC NI gp 11	1	114.90
AMC001	2-527535-4	AA 15 01
03/07/2001 13:08		
SC NI gp 13	1	100.94
AMC001	2-527538-2	AA 15 01
03/07/2001 13:10		
SC V/let giro cshed	1	84.00
AMC001	2-527540-3	AA 15 01
03/07/2001 13:11		
SC NI gp 13	1	133.70
AMC001	2-527540-5	AA 15 01
03/07/2001 13:12		
SC NI gp 11	1	103.95
AMC001	2-527548-2	AA 15 01
03/07/2001 13:13		
SC NI gp 14	1	149.00
AMC001	2-527548-3	AA 15 01
03/07/2001 13:13		
SC V/let giro cshed	1	89.93
AMC001	2-527551-2	AA 15 01
03/07/2001 13:14		
SC NI gp 14	1	139.50
AMC001	2-527551-4	AA 15 01
03/07/2001 13:14		
SC NI gp 14	1	139.50
AMC001	2-527551-5	AA 15 01
03/07/2001 13:14		
SC NI gp 14	1	105.20
CKE001	3-531280-2	AA 15 01
03/07/2001 13:20		
SC NI gp 14	1	139.50
CKE001	3-531287-3	AA 15 01
03/07/2001 13:23		
SC NI gp 11	1	112.87
AMC001	2-527566-3	AA 15 01
03/07/2001 13:25		
SC NI gp 13	1	133.70
CKE001	3-531311-3	AA 15 01
03/07/2001 13:26		
SC NI gp 13	1	83.62
CKE001	3-531315-2	AA 15 01
03/07/2001 13:27		
SC NI gp 11	1	84.00
CKE001	3-531317-3	AA 15 01
03/07/2001 13:29		
SC NI gp 13	1	92.15
MW0001	2-527611-2	AA 15 01
03/07/2001 13:30		
SC NI gp 05	3	108.60
MW0001	2-527616-3	AA 15 01
03/07/2001 13:34		
SC NI gp 13	1	105.66
MW0001	2-527626-3	AA 15 01
03/07/2001 13:40		
SC NI gp 13	1	102.22



CKE001	3-531363-3	AA 15 01
03/07/2001 13:40		
SC NI gp 11	1	95.50
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MW0001	2-527636-1	AA 15 01
03/07/2001 13:47		
SC Cash	1	98.00
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MW0001	2-527640-2	AA 15 01
03/07/2001 13:57		
SC NI gp 13	1	96.72
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03/07/2001 13:58		
SC V/let giro cshed	1	82.36
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MW0001	2-527658-1	AA 15 01
03/07/2001 14:03		
SC NI gp 11	1	84.90
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03/07/2001 14:18		
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03/07/2001 14:21		
SC NI gp 13	1	85.56
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MW0001	2-527671-4	AA 15 01
03/07/2001 14:23		
SC NI gp 13	2	93.56
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CKE001	3-531452-3	AA 15 01
03/07/2001 14:24		
SC NI gp 13	1	88.10
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CKE001	3-531463-1	AA 15 01
03/07/2001 14:25		
SC NI gp 13	1	90.86
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CKE001	3-531463-2	AA 15 01
03/07/2001 14:25		
SC NI gp 13	1	90.86
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MW0001	2-527695-4	AA 15 01
03/07/2001 14:26		
SC NI gp 14	1	139.50
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CKE001	3-531478-2	AA 15 01
03/07/2001 14:30		
SC NI gp 11	1	150.12
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MW0001	2-527715-3	AA 15 01



TRANSACTION
LOG.

① of ①

03/07/2001 14:31	SC Cash	1	88.05
MW0001 2-527718-2	AA 15 01		
03/07/2001 14:31	SC NI gp 11	1	81.71
MW0001 2-527721-3	AA 15 01		
03/07/2001 14:33	SC NI gp 11	1	115.48
CKE001 3-531494-2	AA 15 01		
03/07/2001 14:35	SC NI gp 13	1	89.70
MW0001 2-527741-1	AA 15 01		
03/07/2001 14:38	SC NI gp 13	1	129.70
CKE001 3-531507-2	AA 15 01		
03/07/2001 14:43	SC NI gp 11	1	103.95
MW0001 2-527781-1	AA 15 01		
03/07/2001 14:52	SC NI gp 13	1	102.81
MW0001 2-527787-2	AA 15 01		
03/07/2001 14:56	SC NI gp 13	1	84.56
CKE001 3-531546-2	AA 15 01		
03/07/2001 14:58	SC V/let giro cshed	1	89.40
MW0001 2-527813-2	AA 15 01		
03/07/2001 14:59	SC NI gp 13	2	110.60
CKE001 3-531550-4	AA 15 01		
03/07/2001 15:01	SC NI gp 13	1	85.03
MW0001 2-527819-3	AA 15 01		
03/07/2001 15:05	SC NI gp 11	1	103.95
MW0001 2-527819-4	AA 15 01		
03/07/2001 15:05	SC NI gp 05	1	111.60
CKE001 3-531601-2	AA 15 01		
03/07/2001 15:17	SC NI gp 13	1	81.80
CKE001 3-531631-2	AA 15 01		
03/07/2001 15:27	SC NI gp 13	1	90.80
CKE001 3-531644-2	AA 15 01		
03/07/2001 15:31	SC NI gp 14	1	139.50
CKE001 3-531648-3	AA 15 01		
03/07/2001 15:32	SC NI gp 13	1	129.51



MWD001 2-527872-3 AA 15 01
03/07/2001 15:32
SC NI gp 11 1 84.11

MWD001 2-527875-2 AA 15 01
03/07/2001 15:33
SC NI gp 06 3 107.82

CKE001 3-531651-2 AA 15 01
03/07/2001 15:36
SC NI gp 14 1 84.40

CKE001 3-531665-5 AA 15 01
03/07/2001 15:39
SC NI gp 13 1 82.36

MWD001 2-527887-2 AA 15 01
03/07/2001 15:46
SC NI gp 11 1 90.58

MWD001 2-527894-2 AA 15 01
03/07/2001 15:59
SC NI gp 07 1 148.00

MWD001 2-527896-3 AA 15 01
03/07/2001 16:03
SC NI gp 11 1 107.28

CKE001 3-531683-1 AA 15 01
03/07/2001 16:03
SC Cash 1 147.34

CKE001 3-531685-3 AA 15 01
03/07/2001 16:04
SC NI gp 13 1 95.28

CKE001 3-531715-2 AA 15 01
03/07/2001 16:09
SC Family TC - NI 1 113.75

MWD001 2-527918-3 AA 15 01
03/07/2001 16:09
SC V/let giro cshed 1 100.00

AMC001 1-357819-2 AA 15 01
03/07/2001 17:17
SC NI gp 11 1 81.71

LAR001 2-528011-2 AA 15 01
04/07/2001 08:00
SC NI gp 07 1 93.95

LAR001 2-528013-2 AA 15 01
04/07/2001 08:01
SC NI gp 12 2 135.48

MWD001 4-384649-3 AA 15 01
04/07/2001 08:01
SC NI gp 14 1 154.20

CKE001 3-531797-2 AA 15 01
04/07/2001 08:02
SC NI gp 14 1 154.20

CKE001 3-531797-7 AA 15 01
04/07/2001 08:03
SC NI gp 14 1 154.20

LAR001 2-528017-2 AA 15 01
04/07/2001 08:03
SC NI gp 11 1 152.40

LAR001 2-528017-3 AA 15 01
04/07/2001 08:03
SC NI gp 14 1 139.50



04/07/2001 08:04			
SC NI gp 14	1	95.23	
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CKE001	3-531817-2	AA 15 01	
04/07/2001 08:05			
SC NI gp 07	1	116.80	
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CKE001	3-531817-5	AA 15 01	
04/07/2001 08:05			
SC NI gp 14	1	154.20	
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MWD001	4-384676-3	AA 15 01	
04/07/2001 08:06			
SC NI gp 14	1	84.40	
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04/07/2001 08:07			
SC NI gp 07	1	85.76	
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LAR001	2-528038-4	AA 15 01	
04/07/2001 08:08			
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CKE001	3-531826-2	AA 15 01	
04/07/2001 08:09			
SC NI gp 11	1	87.34	
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MWD001	4-384706-1	AA 15 01	
04/07/2001 08:09			
SC NI gp 07	1	93.95	
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LAR001	2-528051-2	AA 15 01	
04/07/2001 08:12			
SC NI gp 07	1	154.60	
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MWD001	4-384733-2	AA 15 01	
04/07/2001 08:13			
SC NI gp 07	1	148.00	
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MWD001	4-384735-2	AA 15 01	
04/07/2001 08:13			
SC NI gp 14	1	85.25	
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LAR001	2-528064-4	AA 15 01	
04/07/2001 08:15			
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CKE001	3-531836-4	AA 15 01	
04/07/2001 08:15			
SC NI gp 13	1	82.15	
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LAR001	2-528070-2	AA 15 01	
04/07/2001 08:16			
SC NI gp 14	1	84.40	
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CKE001	3-531842-2	AA 15 01	
04/07/2001 08:16			
SC NI gp 14	1	148.10	
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LAR001	2-528072-2	AA 15 01	
04/07/2001 08:17			
SC NI gp 11	1	116.88	
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CKE001	3-531846-2	AA 15 01	
04/07/2001 08:18			
SC NI gp 14	1	139.50	
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MWD001	4-384789-4	AA 15 01	
04/07/2001 08:19			
SC NI gp 14	1	118.64	
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CKE001	3-531850-3	AA 15 01	
04/07/2001 08:20			
SC NI gp 14	1	139.88	



LAR001	2-528076-2	AA 15 01
04/07/2001 08:22		
SC V/let giro cshed	1	105.00

CKE001	3-531874-2	AA 15 01
04/07/2001 08:23		
SC NI gp 11	1	81.45

LAR001	2-528078-2	AA 15 01
04/07/2001 08:23		
SC NI gp 07	1	148.00

CKE001	3-531877-3	AA 15 01
04/07/2001 08:24		
SC NI gp 11	1	138.55

LAR001	2-528081-3	AA 15 01
04/07/2001 08:24		
SC TV stamp rdm	1	92.00

CKE001	3-531884-2	AA 15 01
04/07/2001 08:30		
SC NI gp 13	1	91.99

MW0001	4-384813-2	AA 15 01
04/07/2001 08:32		
SC NI gp 11	1	151.30

CKE001	3-531895-3	AA 15 01
04/07/2001 08:33		
SC NI gp 07	1	154.60

CKE001	3-531895-4	AA 15 01
04/07/2001 08:33		
SC NI gp 14	1	123.60

LAR001	2-528101-2	AA 15 01
04/07/2001 08:34		
SC NI gp 13	1	100.01

CKE001	3-531899-4	AA 15 01
04/07/2001 08:35		
SC NI gp 11	1	134.99

LAR001	2-528103-2	AA 15 01
04/07/2001 08:35		
SC NI gp 06	1	111.00

LAR001	2-528103-3	AA 15 01
04/07/2001 08:35		
SC NI gp 13	1	85.41

MW0001	4-384836-1	AA 15 01
04/07/2001 08:38		
SC Cash	1	135.83

LAR001	2-528112-2	AA 15 01
04/07/2001 08:41		
SC NI gp 07	1	93.95

CKE001	3-531909-2	AA 15 01
04/07/2001 08:41		
SC NI gp 07	1	148.00

LAR001	2-528114-3	AA 15 01
04/07/2001 08:42		
SC TV stamp rdm	1	100.00

LAR001	2-528117-6	AA 15 01
04/07/2001 08:43		
SC NI gp 11	1	117.65

LAR001	2-528125-2	AA 15 01
04/07/2001 08:44		
SC V/let giro cshed	1	136.86



MWD001	4-384875-2	AA 15 01		
04/07/2001 08:45				
SC NI gp 14		1	84.40	
MWD001	4-384892-2	AA 15 01		
04/07/2001 08:48				
SC V/let giro cshed		1	106.10	
LAR001	2-528129-3	AA 15 01		
04/07/2001 08:53				
SC NI gp 11		1	83.50	
CKE001	3-531964-2	AA 15 01		
04/07/2001 08:54				
SC NI gp 13		2	110.60	
LAR001	2-528151-2	AA 15 01		
04/07/2001 08:56				
SC NI gp 07		1	154.60	
CKE001	3-531981-1	AA 15 01		
04/07/2001 08:57				
SC NI gp 07		1	148.00	
LAR001	2-528158-3	AA 15 01		
04/07/2001 08:59				
SC NI gp 07		1	154.60	
MWD001	4-384943-2	AA 15 01		
04/07/2001 09:01				
SC NI gp 14		1	139.50	
RLA001	3-532007-2	AA 15 01		
04/07/2001 09:01				
SC NI gp 11		1	133.70	
MWD001	4-384943-3	AA 15 01		
04/07/2001 09:01				
SC NI gp 11		1	94.90	
LAR001	2-528165-2	AA 15 01		
04/07/2001 09:03				
SC NI gp 07		1	148.00	
RLA001	3-532009-3	AA 15 01		
04/07/2001 09:03				
SC NI gp 11		1	127.93	
LAR001	2-528168-2	AA 15 01		
04/07/2001 09:04				
SC Family TC - NI		1	129.92	
LAR001	2-528170-2	AA 15 01		
04/07/2001 09:04				
SC NI gp 07		1	117.20	
RLA001	3-532016-4	AA 15 01		
04/07/2001 09:07				
SC NI gp 05		5	87.75	
LAR001	2-528172-2	AA 15 01		
04/07/2001 09:07				
SC NI gp 11		1	125.80	
LAR001	2-528172-3	AA 15 01		
04/07/2001 09:07				
SC NI gp 14		1	105.20	
MWD001	4-384973-2	AA 15 01		
04/07/2001 09:07				
SC NI gp 14		1	105.20	
RLA001	3-532024-2	AA 15 01		
04/07/2001 09:10				
SC NI gp 14		1	90.66	

LAR001	2-528182-2	AA 15 01
04/07/2001 09:11		
SC NI gp 11	1	116.20

LAR001	2-528182-3	AA 15 01
04/07/2001 09:11		
SC NI gp 14	1	139.50

RLA001	3-532031-2	AA 15 01
04/07/2001 09:12		
SC NI gp 07	1	117.20

LAR001	2-528194-2	AA 15 01
04/07/2001 09:12		
SC V/let giro cshed	1	106.10

MW0001	4-384991-2	AA 15 01
04/07/2001 09:13		
SC NI gp 11	1	121.09

MW0001	4-384998-2	AA 15 01
04/07/2001 09:15		
SC NI gp 11	1	127.10

MW0001	4-385000-2	AA 15 01
04/07/2001 09:16		
SC NI gp 07	1	93.95

LAR001	2-528199-4	AA 15 01
04/07/2001 09:18		
SC NI gp 11	1	91.40

CKE001	3-532092-3	AA 15 01
04/07/2001 09:22		
SC NI gp 07	1	117.20

MW0001	4-385009-2	AA 15 01
04/07/2001 09:23		
SC NI gp 07	1	148.00

CKE001	3-532144-2	AA 15 01
04/07/2001 09:38		
SC V/let giro cshed	1	146.40

MW0001	4-385050-2	AA 15 01
04/07/2001 09:38		
SC NI gp 13	1	86.64

MW0001	4-385072-2	AA 15 01
04/07/2001 09:40		
SC NI gp 11	1	110.92

CKE001	3-532166-2	AA 15 01
04/07/2001 09:43		
SC NI gp 07	1	148.00

CKE001	3-532170-3	AA 15 01
04/07/2001 09:45		
SC NI gp 07	1	117.20

CKE001	3-532192-2	AA 15 01
04/07/2001 09:47		
SC NI gp 07	1	154.60

CKE001	3-532194-2	AA 15 01
04/07/2001 09:48		
SC NI gp 07	1	148.00

CKE001	3-532198-2	AA 15 01
04/07/2001 09:49		
SC NI gp 12	1	90.32

MW0001	4-385125-3	AA 15 01
04/07/2001 09:53		
SC NI gp 11	1	82.06