

Witness Name: Catherine Elizabeth Macdonald

Statement No.: WITN09100100

Dated: 11 May 2023

POST OFFICE HORIZON IT INQUIRY

FIRST WITNESS STATEMENT OF CATHERINE ELIZABETH MACDONALD

I, Catherine Elizabeth Macdonald, will say as follows:

INTRODUCTION

1. This witness statement is made to assist the Post Office Horizon IT Inquiry with the matters set out in the Rule 9 Request dated 12th April 2023.
2. I have been retired from the Post Office since October 2016 and this statement is written in my own words from memory and with the help of the documents provided by the Inquiry.

BACKGROUND

3. I joined the Post Office in April 1983 as a Data Processing Officer progressing to a Senior Data Processing Officer in 1986. This involved the keying of data from the weekly cash account and supporting documents and transfer of data to magnetic tape and mainframe. In 1996 I became an Input Postal Officer in the Data Preparation Team which was responsible for the receipt and

preparation for keying of the weekly cash account and supporting documents, becoming team leader of this area in 1998 until 2001. I was the Document Filing and Retrieval team leader before moving in 2002 to a project environment which included the Payments Processing Outsource Project - the transfer of cheque processing to an external company EDS (Electronic data systems I believe) where I remained until October 2005.

4. I held the position of Branch Control Manager from October 2005 until March 2012. This was initially a team of 5 Postal Officers and me. The role was to manage and produce probity reports for several POLFS (Post Office Limited Financial System) General Ledger (GL) Accounts and Write Off Accounts including various Suspense Accounts, Discrepancies and Crown Office accounts, and to provide monthly reports which included Crown Office Loss, Gains and Crown Transaction Correction Accounts, Local Suspense reports (also known as Rolling loss reporting), Missing Green Giro enquiry processing and PIVOT (Correcting transaction volumes). Around 2006/7 following some large losses involving 'Cheques at Site' found at audits I was asked to develop a process for monitoring values held in this GL Account and to report branches consistently holding high or increasing values for a special audit. Shortly afterwards I was asked to do the same for 'Declared Cash Holdings' and worked with the Leeds Cash team to identify branches holding excess cash and for them to arrange its return to the relevant Cash Centre. I worked with colleagues from around the business – Network Support, Crown Office CAMS, Security, Cash teams and Audit /Training teams. This led to identifying new areas of the accounts to monitor including reversals, cash in pouches,

spoil/rejected labels and Lottery scratch card holdings. I was also asked to develop a 'branch view' which would enable a user to see e.g. debt, transaction corrections, cash holdings – declared and generated, and cheques in one place. This was developed in Excel using the expertise I had available on the team and became known as a 'rota check.' From approximately 2009 -2011 'Multiple partner accounting' and 'Multiple partner debt recovery responsibility was passed to me along with the branch control duties. Subsequently the number of team members increased to 12. The team went through a few name changes including Branch Control and Conformance, however I cannot remember the dates of these changes and for ease I have consistently referred to the team as 'Branch Control' throughout this witness statement.

5. I left Product and Branch Accounting ("P&BA") in March 2012 to join the Network Transformation Team and had no further involvement with Branch Trading, Horizon or the analysis of POLFS and Credence. I have no formal professional qualifications but have attended numerous Post Office training courses including Horizon classroom training to enable me to work on the Crown office counter as strike cover. I left the business in October 2016.

CONTRACTUAL LIABILITY OF SUBPOSTMASTERS FOR SHORTFALLS

6. I have been referred to a number of policy documents relating to the contractual liability of subpostmasters for shortfalls (POL00083939, POL00088904, POL00086845, POL00088867, POL00030562,

POL00113670, POL00086868, POL00090357 and POL00088312) and I have been asked about my knowledge of these policies.

7. In respect of my understanding when I worked in P&BA of the contractual position as to the responsibility of the SPMs for shortfalls or 'losses' identified, it was that the SPM was ultimately liable for any transactional accounting losses and might have been found culpable for any robbery losses. The SPM was required to sign the weekly cash account and later the monthly Branch Trading Statement to confirm that it was an accurate picture of their balance at the said date.

8. I have been referred to Crown Office Network policies POL00084075 and POL00088124. In respect of how the Post Office policy on the responsibility of Post Office employees in Crown Offices for shortfalls and losses differs from the policy of SPMs, Crown office staff were to be subject to various step checks to identify potential losses, and loss reporting, and escalation processes were to be in place. My understanding was that the SPM was responsible for the processes and procedures they put in place in their respective branch.

P&BA AND CROWN OFFICE BRANCHES

9. As a First line manager my role was primarily to implement policies agreed by senior managers. On occasions I was asked for input when new policies were being developed. I remember attending a meeting/ workshop with senior managers but not the date. The purpose of this meeting was to identify ways that we could work with Crown Offices to try to reduce their losses. It was agreed that I would be a P&BA contact for Crown Area Managers and their Branch Managers, should they be waiting for specific transaction corrections

("TCs"). A report which was produced monthly for Crown Finance Analysts was to be shared with the Crown Area Managers detailing the top 20 highest value losses and gains written off to profit and loss along with a new report detailing the top 10 highest value loss and gain TCs. The change this policy brought was improved and closer working relationships and losses were reduced.

P&BA TEAM AND ERROR NOTICES, TRANSACTION CORRECTIONS,
TRANSACTION ACKNOWLEDGEMENTS, BRANCH DISCREPANCIES AND
RECOVERY OF DEBT

10. I have been referred to a number of policy documents relating to error notices, transaction corrections, transaction acknowledgements and branch discrepancies (POL00083939, POL00088904, NFSP00000169, NFSP00000043, POL00085794, POL00030562, POL00083951, POL00083952, POL00003060, POL00084012, POL00083982, POL00084075, POL00084076, POL00105417, POL00039089, POL00001474, POL00113432, POL00086560, POL00088124, POL00088897, POL00002259, POL00086868, POL00090357, POL00088312, POL00003060, and POL00039065) and I have been asked about my knowledge of these policies.

11. In respect of Error Notices I was not involved with the creation or issue of these as I had never worked on an Error Resolution team. My only involvement from 1983 to 2002 was the preparation (batching into 50s),

keying and transmitting and filing the documents. I knew that they were issued to correct misbalances on the cash account lines in CBDB – Counters Business Data Base. I knew that they were brought to account on the cash account but had no knowledge of any dispute processes.

12. In respect of TCs, my team rarely had cause to issue these so, my knowledge is limited. My understanding is that they were issued where there was a mismatch between Horizon data and e.g. Client, Cash, and Stock Centre data in the 'Open Item' managed GL Accounts. These TCs were issued by Postal Officers on the relevant Error Resolution team. The exceptions I am aware of were PIVOT volumes where the correct volume was agreed with the SPM and a TC issued, and in the case of robberies whereby a few days after the robbery my team member would contact the branch to advise that a TC would be issued to remove the amount from their 'Robbery Suspense account' and put into a 'Pending Culpability account.' It was always concerning if a branch was receiving a high volume of TCs and any high value TCs over £25k. This was an indicator of non-conformance, an SPM who may be struggling and need support in a particular area, or possible suspicious activity. Processes were put in place around 2009 within P&BA so that the Branch Control Team could establish if there were any other concerns at the branch, e.g. training issues, high or increasing debt, and then take any necessary steps, e.g. training requests or special audits, notifying Contract Advisors, Multiple Partners, or Crown Office Area Managers. A 'Large Value Transaction Correction' process was put in place in 2009.

13. The options available to Crown Offices when accepting a TC or completing Branch Trading were 'Make Good Cash' or 'Write Off to P&L (profit & loss). The options available to SPMs when accepting a TC or completing Branch Trading were 'Make Good Cash,' 'Make Good Cheque' or 'Settle Centrally' if the value was £150 or more. If less than £150 the options were 'Make Good Cash' or 'Make Good Cheque.'
14. If Crown Office staff found a loss or shortage when balancing their branch from 2009 they would follow the Crown Office Mandatory Losses and Gains procedure. If SPMs found a loss or shortage when balancing they would investigate and action as they had been trained to do.
15. In respect of Transaction Acknowledgements I was not involved with this process. I was aware of these being issued on the Lottery Team but am unsure of the date these were introduced or the impact of these on branches balancing.
16. In respect of Branch Discrepancies I can confirm that prior to Oct 2005 on the weekly cash account there was a box on the document that had to contain an entry. If it didn't, the cash account was returned to the SPM for completion. If the value of the discrepancy was above a certain amount, (I cannot remember what it was) then the indicator code on the cash account was changed. The indicator code was captured as part of the keying procedure, but the value of the discrepancy was not. From October 2005 I was the owner of the General Ledger Account Branch Discrepancies. This was an 'Open Item' managed account, which means that any items visible represent uncleared transactions/postings. In other words, an opposite entry is required to clear

the open item. Debit and Credit (loss and gain) entries appeared in this account when the branch had committed/confirmed a discrepancy on Horizon. Some branches did this daily, some weekly and some branches didn't create any entries. As part of the Branch Trading process once the branch discrepancy had been accepted and transferred to Local Suspense a compensating entry would appear in the Branch Discrepancy Account GL and the open items would clear. The entry would then appear in the Local Suspense Account also, an 'Open Item' account. The opposite entry would appear once the SPM had completed the Branch Trading process.

17. In respect of Debt Recovery my experience and knowledge are limited to the processes in place for Multiple Partners. These branches had the option to 'Assign to Nominee' when accepting TCs and at Branch Trading which gave visibility of all losses and gains in the respective branch customer account. If a Partner wished to dispute a TC or Branch Trading discrepancy this was blocked pending resolution.

18. I have been referred to the Witness Statement of Susan Harding (WITN03980100). In respect of the Local Suspense being removed as part of the IMPACT Programme, my understanding is that prior to October 2005 there were Suspense Accounts available on the weekly Cash Account where both Crowns and other branches could record values (losses and gains) when they were authorised by the NBSC Helpline. My understanding is that these values would have caused high value discrepancies and the amount could be held in these suspense accounts pending resolution

19. I have been referred to the guidance document "Debt Recovery Processes under Branch Trading (POL00085794). In respect of the only option open to an SPM who received a TC from October 2005 being to contact NBSC Helpline if they did not understand it or wished to challenge it, I cannot confirm as I cannot remember if this was their only option. Prior to October 2005 I believe the issuing persons contact details were on the paper Error Notice.
20. In respect of a SPM not able to provide information at the time of the call to the helpline to show that a TC was issued incorrectly, I can confirm that my understanding was that if the value was more than £150, they should 'Accept and Settle Centrally'. If the amount of the TC was less than £150 the options would be to Make Good Cash or Cheque.
21. In respect that from October 2005 a SPM identifying a discrepancy which they considered to have been caused by a system error, the options available to a SPM would be to call NBSC helpline and seek agreement from P&BA to 'settle centrally' whilst the matter was investigated if the value of the discrepancy was £150 or more. If the discrepancy was a loss or gain of less than £150 the options available would be to Make Good Cash or Make Good Cheque whilst the matter was investigated.
22. In respect of the TC/Debt recovery review document dated 14 November 2008 provided by the Inquiry (POL00001404), I did not know whether 'settle centrally' signifies acceptance of debt liability, as this was not something I was involved with. This is the first time I have seen this document.

23. In respect of anything to distinguish a 'blocked debt' from an 'undisputed settle centrally debt' I remember seeing the word 'blocked' in the narrative section of a TC or Branch discrepancy on the Customer Line on occasions.
24. In respect of whether I considered it satisfactory that SPMs were required to settle centrally even when they disputed a TC/TA/Discrepancy I can confirm that I accepted that this process had been agreed by the impacted teams/ parties. Given the knowledge I had at the time I had no reason to doubt the integrity of Horizon. My understanding was that to 'Settle Centrally' meant that the amount was transferred to the SPM Customer Account pending investigation and was a mechanism which allowed the branch to rollover into the next Branch Trading Period.
25. In respect of whether the process for challenging TC's/TA's/Discrepancies meant that a loss was assumed to have been caused by an error or wrongdoing on the part of the SPM, my view would be that errors could have been made by e.g. Cash and Stock Centres or Clients as well as SPMs.
26. In respect of the role played by the P&BA team when a SPM challenged a TC/TA/ Discrepancy, the document (POL00088897) provided to me by the Inquiry was updated and produced after I left the team so I cannot comment.
27. In respect of the loss escalation process when a shortfall/ discrepancy was identified in a Crown Office my recollection is as follows. The Crown Office manager would follow their guidelines and procedures in identifying the cause of the shortfall/loss. Once they had identified that a TC was required to resolve this they would email the Branch Control team inbox with details

including the dates of the error, stock unit if possible, the product involved and value. A Branch Control team member would immediately approach the relevant P&BA team by email, or if high value (over £25k) in person, to request an investigation. A response would be provided to the Crown Office and appropriate Crown Area Manager (“CAM”) as soon as possible with the outcome.

28. In respect of the relationship between the S&E Team , the P&BA Team and Security team when addressing shortfalls in a Crown Office branch, I cannot recall what the S&E team refers to. The relationship between P&BA and Security was such that if there were any concerns, I could have contacted the Security team and the Crown Office CAMS to discuss any action necessary. The Crown Office Loss and Gain report was provided to the Security team. Should I have felt that training issues needed to be addressed I would have addressed these with the respective CAM.

RECOVERY OF CURRENT AND FORMER AGENTS DEBT

29. I have been asked to consider documents regarding the Recovery of Current and Former Agents Debt (POL00083939, POL00088656, POL00084977, POL00086338, POL00088897, POL00085769, POL00002086, POL00087471, POL00113670, POL00086868, POL00090357, and POL00088312). Several of the documents provided by the Inquiry were written after I had left P&BA. These are the Fraud & Conformance Team Handover document revised July 2012 (POL00002086), Former Agents Debt Management (POL00087471) and Operators' in Service Debt (POL00113670 , POL00086868, POL00090357 and

POL00088312). I was not involved with the recovery of Current or Former Agents Debt. There were Current Agents and Former Agents Debt teams within P&BA. I do not know if anyone within P&BA was involved in the recovery of debt from current or former Crown Office employees.

30. The Branch Control team would raise concerns with other teams around POL including the Current Agent Debt team via the Local Suspense Report which detailed the top 20 losses and gains at Branch Trading. This report was compiled weekly. Checks would be made on 'Remedy' to see if the NBSC helpline had been contacted and if there was information regarding the discrepancy. A check would be made to see how the discrepancy had been settled – 'Made Good' or 'Settled Centrally,' and was this a compensating discrepancy. This information was included on the report along with details of any TCs which may have accounted for the discrepancy. Where no information was available to us the branch would be called and we would have a discussion regarding the cause of the discrepancy if the SPM was available. A summary of the discussion would be included on the report. The Local Suspense report was also shared with the Contract Advisor team and Security team. The Branch Control team would also share concerns on an ad hoc basis with the Retail Cash team in Leeds and vice versa. Requests for training were requested where it was clear that a SPM was struggling in a particular area. This could be as a result of a discussion with them or the volume and value of a particular TC. Special audits were also requested on occasions, at the request of a Contract Advisor or significant concerns in the Cash ledgers, Cheques at Site ledgers or increasing debt. The Branch Control

team also worked closely with the Branch Support team to address non-conformance.

RELIEF FROM ACCOUNTING LOSSES / WRITE-OFF PROCESS

31. I have been asked to consider documents relating to Relief from accounting losses / Write-off process (POL00088904, POL00086845, POL00088867, POL00030562, POL00030562, POL00087409, POL00113670, POL00086868, POL00090357 and POL00088312). In respect of relief that could be granted from accounting losses or debt, I was aware that a SPM could obtain that if they were 'new SPMS'. When analysing a branch as part of the Branch Control processes the length of the time the SPM had been in post was checked and the Contract Advisor informed if a new SPM was found to be incurring a high level of TCs or high or increasing debt.

CIVIL CLAIMS AND OTHER DEBT RECOVERY PROCEEDINGS

32. I have been referred to POL00085008 and asked to describe my involvement in any analysis or review of the debt recovery process. In respect of Civil claims and debt recovery proceedings I did not work in this area and cannot answer the questions listed.

33. In respect of my recollection of the criminal and civil cases listed I was not involved in any prosecutions or civil actions. The names listed do not mean anything to me. There are three names where the Inquiry has provided documents and I will comment on these in turn.

34. Hughie Thomas (POL00069056_001 to POL00069056_0023). From the documents provided by the Inquiry I can see that this SPM was suspended in October 2005 shortly after the Branch Control Team was formed. I do not recollect any involvement in any investigation into this branch at the time of his suspension.

35. Seema Misra (POL 00049519). The document provided by the Inquiry shows an email that I have been copied into by a Security team investigator detailing a recovery amount. This was normal practice. The branch name is familiar to me and may have been included in a Local Suspense report but I cannot remember any details.

36. Rachel Williams (POL00091599). The document provided by the Inquiry shows an audit report and states that the auditor spoke to me prior to his visit to the branch. This was standard practice. The auditor would call the Branch Control team prior to an audit to find out whether any TCs had been issued and needed to be accepted, and whether there was any outstanding debt at the branch. I am not familiar with the SPM or Branch Name.

KNOWLEDGE OF BUGS, ERRORS OR DEFECTS IN THE HORIZON SYSTEM

37. In respect of POL00006837, I have read through the document and the name of the SPM does not mean anything to me. I would assume that the auditor has stated that he is going to call me to check to see if I have any concerns regarding debt or transaction corrections.

38. In respect of concerns I may have had regarding the robustness of the Horizon IT system whilst I was employed by the Post Office, I can confirm that I had no knowledge or any concerns regarding the integrity of Horizon data. I had no knowledge that the deficiencies in the Horizon system could cause discrepancies or shortfalls in branch accounts. My understanding was that Horizon worked correctly and reliably.

39. I have no other matters that I wish to bring to the attention of the Chair.

Statement of truth

I believe the content of this statement to be true.

Signed:

GRO

Dated:

11. MAY 2023

Index to First Witness Statement of Catherine Elizabeth Macdonald

| No. | URN | Document Description | Control Number |
|------------|--------------|---|-----------------------|
| 1 | POL00083939 | Post Office Ltd Guidance on Losses at SPSO's: Guidelines on Responsibilities and Recovery Arrangements | POL-0080997 |
| 2 | POL00088904 | Post Office Ltd Policy on Losses and Gains within the POCL Agency Network | POL-0085962 |
| 3 | POL00086845 | Post Office Ltd Security Policy: Accounting Losses Policy for Agency Branches | POL-0083903 |
| 4 | POL00088867 | Post Office Ltd: Liability for Losses Policy for agency branches v2.0 January 2004 | POL-0085925 |
| 5 | POL00030562 | PO Overarching Losses Policy | POL-0027044 |
| 6 | POL00113670 | Operators' In Service Debt | POL-0112554 |
| 7 | POL00086868 | POLICY DOCUMENT– Operators' In Service Debt v1.1 | POL-0083926 |
| 8 | POL00090357 | Policy document - postmasters' lifecycle issue, policy issue 8, version 2.0 | POL-0087326 |
| 9 | POL00088312 | POLICY DOCUMENT– Postmasters' In Service Debt v0.3 | POL-0085370 |
| 10 | POL00084075 | Post Office Ltd Mandatory Losses & Gains Policy in the Crown Office Network | POL-0081133 |
| 11 | POL00088124 | Mandatory Losses & Gains Policy - Crown Office Network v1.0 | POL-0085182 |
| 12 | NFSP00000169 | Letter circulated to the National Executive Council enclosing correspondence regarding debt recovery process dated 17 December 2004 | VIS00007617 |
| 13 | NFSP00000043 | Negotiating Committee for Horizon debt recovery | VIS00007491 |
| 14 | POL00085794 | Debt Recovery Process under Branch Trading | POL-0082852 |
| 15 | POL00083951 | Process for Awaiting TC (Transaction Correction) - Multiples - v1 | POL-0081009 |
| 16 | POL00083952 | Process for awaiting TC (Transaction Correction) - singletons - v1 | POL-0081010 |

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|----|--------------|--|--------------|
| 17 | POL00003060 | Post Office Limited Process Documentation - Branch Correction Process. Version 2.0. Doc is not dated. | VIS00004074 |
| 18 | POL00084012 | Transaction Correction / Debt Recovery Process (undated) Date estimated from content | POL-0081070 |
| 19 | POL00083982 | Losses in the Crown Network (undated) Date estimated from content | POL-0081040 |
| 20 | POL00084076 | Losses & Gains Quick Guide for Crown Managers Version 1 | POL-0081134 |
| 21 | POL00105417 | Note re Post Office Ltd 2008/2009 Objectives and supporting papers re compliance, conformance, losses and debt | POL-0104525 |
| 22 | POL00039089 | Operating Level Agreement on Product and Branch Network Accounting, Network and Service Delivery v1.0 | POL-0035571 |
| 23 | POL00001474 | Product and Branch Accounting - Large Value Transaction Correction Process | VIS00002488 |
| 24 | POL00113432 | Rota Check Procedure | POL-0112538 |
| 25 | POL00086560 | Briefing Note: Crown Loss Programme Briefing to Roger Gale | POL-0083618 |
| 26 | POL00088897 | Working Agreement - "Final" - Finance Service Centre and Network v2.12 | POL-0085955 |
| 27 | POL00002259 | Post & Go - Balancing & Accounting Report | VIS00003273 |
| 28 | POL00039065 | Email from Andrew Winn to Cathy X Macdonald cc Eleanor Kimberley re FW: Rolling Loss Report | POL-0035547 |
| 29 | WITN03980100 | WITN03980100 - Susan Harding | WITN03980100 |
| 30 | POL00001404 | TC/Debt Recovery review - Key Feedback Issues | VIS00002418 |
| 31 | POL00088656 | Debt & Losses Reduction: FSC Process Flows (Undated, date estimated) | POL-0085714 |
| 32 | POL00084977 | Post Office, Former SPM End to End Debt Review v.0.5 | POL-0082035 |
| 33 | POL00086338 | POL Former Agents Debt: Alison Bolsover (undated, date inferred from chart) | POL-0083396 |
| 34 | POL00085769 | Business Loss Programme Board ONCH – Cash Loss deficiencies | POL-0082827 |

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| 35 | POL00002086 | Fraud & Conformance Team Handover Report | VIS00003100 |
| 36 | POL00087471 | POL Process Former Agent Debt created by Michelle Stevens | POL-0084529 |
| 37 | POL00087409 | Product and Branch Accounting - Write off process - Revised July 2009 | POL-0084467 |
| 38 | POL00085008 | Back Office Efficiency Programme Debt Review, Work Management Tools Terms of Reference | POL-0082066 |
| 39 | POL00069056_001 | Hughie Noel Thomas - file note | POL-0065535_001 |
| 40 | POL00069056_002 | Letter from Angela Van Den Bogerd to H N Thomas Re Post Office complaint review and mediation Scheme | POL-0065535_002 |
| 41 | POL00069056_003 | Former Subpostmasters Accounts Authority for Write Off re: Hughie Noel Thomas (Gaerwen branch) - no further action in pursuit of debt. | POL-0065535_003 |
| 42 | POL00069056_004 | Hughie Noel Thomas case study: Letter from D E L Storey to Post Office Limited, Clive Burton re: Hughie Noel Thomas | POL-0065535_004 |
| 43 | POL00069056_005 | Letter from Clive Burton to Miss D Lydiate RE: Hughie Noel Thomas Retired, of 15 Rhos Elen, Gaerwen Ynys Mon, LL60 6HH Insolvency of the former Postmaster @ Gaerwen Branch Llangefri County Court No.1 of 2008 | POL-0065535_005 |
| 44 | POL00069056_006 | Bankruptcy Report for Thomas Hughie Noel (2008) | POL-0065535_006 |
| 45 | POL00069056_007 | Email trail from Ged Harbinson to Clive Burton - attached Letter from Insolvency Service to POL re bankruptcy order Hughie N Thomas 06/02/2008 | POL-0065535_007 |
| 46 | POL00069056_008 | Hughie Thomas case study- Email from Dave Posnett to Clive Burton, Paul Dann and others re: Investigation Team Recovery- Office Name- Branch Code | POL-0065535_008 |
| 47 | POL00069056_009 | Email - from Mick F Matthews to Ged Harbinson re. Hughie Noel Thomas - Suspended Postmaster Gaerwen Post Office - Branch Code: 160/604. | POL-0065535_009 |
| 48 | POL00069056_010 | Email from C Burton to M Matthews re: Hughie Noel Thomas - Suspend Postmaster Gaerwen Post Office | POL-0065535_010 |

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| 49 | POL00069056_011 | Letter from Alan Brown to Mrs Denise Fletcher, Re: Cheque enclose. | POL-0065535_011 |
| 50 | POL00069056_012 | Email to Clive Burton from Diane Matthews RE Hughie Thomas - Suspended Postmaster Gaerwen Post Office (160/604) | POL-0065535_012 |
| 51 | POL00069056_013 | Letter from Clive Burton to Hughie Thomas RE: Former Supostmasters Account- Gaerwen Post Office | POL-0065535_013 |
| 52 | POL00069056_014 | Letter from Clive Burton to Hughie Noel Thomas re: Former Subpostmasters Account Gaerwen Post Office | POL-0065535_014 |
| 53 | POL00069056_015 | Hughie Thomas Case Study - Email chain from People Contact Services to Clive Burton re: Hughie Noel Thomas - Former Subpostmaster Gaerw | POL-0065535_015 |
| 54 | POL00069056_016 | Former Subpostmasters Statement of Exception Office Name: Gaerwen Cash entry | POL-0065535_016 |
| 55 | POL00069056_017 | Final Cash Account of Postmaster of Gaerwen Branch - Branch Accounts | POL-0065535_017 |
| 56 | POL00069056_018 | Email from Emlyn Hughes to SG TS Agent Recruitment Support re: Gaerwen 160604 Mr H N Thomas | POL-0065535_018 |
| 57 | POL00069056_019 | Transfer Report Cessation from Mr Noel Thomas to James Evans | POL-0065535_019 |
| 58 | POL00069056_020 | Transfer report - Cessation from Hughie Noel Thomas | POL-0065535_020 |
| 59 | POL00069056_021 | Letter from Warehouse Errors Investigation Team to Gaerwen SPSO (Hughie Thomas) enclosing Stock Discrepancy Returns Form | POL-0065535_021 |
| 60 | POL00069056_022 | Handwritten note FAO Clive Burton re Gaerwen PO | POL-0065535_022 |
| 61 | POL00069056_023 | P596 Advice of cheques or returned items, to the manager of Gaerwen PO. | POL-0065535_023 |
| 62 | POL00049519 | Email from Dave Posnett to Clive Burton, Paul Dann, Marie Crocket and others re Investigation Team Recovery - West Byfleet SPSO 126023. | POL-0045998 |
| 63 | POL00091599 | An Audit report of the Allerton Post Office branch. | POL-0091176 |
| 64 | POL00006837 | Note of audit by POL employee at the end of TP 1 | POL-0000029 |