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Memo

Date: 18 December 2018

To: Post Office Limited

From: Deloitte LLP

CC:

Subject Project Bramble – Suspense Document Review

Private and Confidential – Subject to legal privilege.

Overview:

We have reviewed the 45 documents requested for any content which contradicts the Project Bramble report issued on 02/02/2018 and any content that could pose a risk to Post Office in the context of the ongoing legal proceedings through highlighting weaknesses in the controls in its operation of suspense accounts in line with our previous engagement letter dated 9th April 2014. We have also noted any content of the documents which is of specific note. Our high level conclusions are below, and the detailed output on a document by document basis is in the embedded Excel file. In summary, we did not identify any contradiction to the Bramble report dated 02/02/2018 in the 45 documents reviewed, however there were some areas of risk identified which could cause Sub Postmaster (SPM) detriment.

Document classification and focus:

Broadly, with exceptions, you could classify the documents reviewed as:

- Documents about suspense accounts;
- Documents about finance processes; and
- Transactional User Guides for specific scenarios.

Points of note:

Some points of note arising from the document reviews:

- A number of documents are 'in review' and have tracked changes and/or embedded comments, some documents have highlighted sections; and
- The author and purpose of a number of documents is unclear, some documents are also undated.

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Limitations

We have reviewed the document explicitly against the scope points listed in the statement of work. We have highlighted at a document level where security sensitive information is divulged, we have not highlighted every instance of security sensitive information in the document. Further where there is security sensitive information such as code, pseudocode, batch schedules and other table data, we have not reviewed these in detail and are not providing a view on the logic contained within this code.

Please see the accompanying excel for a full view of notes made during the document reviews.

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