

Table of Written Submissions and Determination in relation to the List of Issues

Issue	Summary of Proposed Change(s)	Summary of Reason(s) Provided	Determination
A. Adoption and Design			
Q.2	To include reference to both “internal and external” factors.	The decision to adopt Horizon was (reportedly) taken in the face of opposition from the NFSP. It is necessary to examine what pressure was applied by the government (and those associated with it) for Horizon to be adopted.	I am not persuaded that this proposed amendment is either necessary or appropriate. Referring to “external” factors would appear to suggest that the relevant decisions were taken solely by Post Office Limited. The purpose of posing Q.1 is to establish by whom the relevant decisions were taken and the extent of any direct or indirect government involvement in those decisions.
Q.3	To include reference to the role which pressure from the government played in decision making.		I believe that Q1 – Q3 are sufficiently broad to allow for a proper examination of any pressure exerted by the government. However, for the avoidance of doubt, the List of Issues shall be amended to make it expressly clear that the Inquiry intends to investigate the involvement of government in these decisions.
After Q.3	Insert additional question, as follows: “What risks were known or anticipated at the commencement of Horizon development and how these were manifest in negotiation and contracting between POL, Fujitsu and the sponsoring departments?”	Understanding risk and its reflection in contractual arrangements is an important element in understanding how arrangements between Fujitsu and Post Office Limited came to be as they were and the state of knowledge at the inception of the project. It might also explain penalty and charging arrangements.	Whether and, if so, what type of risks were known or anticipated at the commencement of Horizon can, in my view, be investigated within the ambit of Qs 2 – 3 of the Provisional List of Issues and may be an appropriate line of questioning for those identified by Q. 1. Insofar as it is relevant to the Inquiry’s Terms of Reference, I consider that issues regarding the contractual allocation of risk are adequately addressed at Qs. 154 and 160 of the Provisional List of Issues. The relevance and effect of charging arrangements on conduct are also

			addressed elsewhere in the Provisional List of Issues, for example at Q.135 – 136.
After Q. 3	Include further question to address: “What were the financing arrangements and parameters for the Horizon project and what effect did they have on the development and launch?”	N/A	I am not persuaded that this proposed amendment is necessary. By reason of Q.3 of the Provisional List of Issues, the Inquiry will be examining the financial arrangements in place at the commencement of Horizon. I accept that financial arrangements might have been a factor in the timing of the roll out of Horizon and propose that this issue be examined within the theme of Horizon’s fitness for purpose at the time of its roll out.
	Add further questions to address: (a) whether decision makers considered the adverse reports into the ICL Pathway project; (b) the issues identified in those reports and the measures necessary to remedy them; (c) whether effective remedial action was taken; (d) whether Horizon was assessed to be fit for purpose.	N/A	I accept that these are relevant issues but I consider that they have been adequately addressed (in certain instances within the scope of broader issues) identified within sections A. Adoption and Design and B. Pilot and Roll Out
B. Pilot and Roll Out			
Q. 9	Insert further question, as follows: “What checks were made to ensure remedial actions were adequately carried out?”	N/A	I accept that this is a relevant consideration. The List of Issues shall be amended to include it.
Q. 11	Include further question to address: “What steps were taken to inform and instruct in house employees / agents of such issues and how to	N/A	I am not persuaded that it is necessary to include this as an additional issue. I consider that the point can be examined within the ambit of other issues identified in the Provisional List of Issues, for example Q.28, and Q.34.

	interact with SPMs reporting such matters?”		
Q. 11 (and elsewhere)	Amend issues to include reference to Crown Office staff.	The issues ought to cover individuals in the employ of Post Office Limited as 45% of those prosecuted were not SPMs.	I am not persuaded that this amendment is appropriate. The Inquiry’s Terms of Reference are expressly directed at the experiences of postmasters.
Before Q.12	Insert additional question as follows: “When Postmasters involved specifically in the pilot identified issues relating to the operation of Horizon what processes were in place to bring these matters to those in Post Office Limited and Fujitsu in order that they could be resolved?”	Contributor cites personal experience of predecessor in Post Office Branch who suffered a shortfall of £6,000 during pilot of Horizon and was subsequently dismissed from post.	Qs.4 – 5 of the Provisional List of Issues address the identification of problems during the pilot of Horizon. However, I agree that the adequacy of procedures for reporting issues of concern is a relevant consideration. The List of Issues shall be amended to reflect this.
After Q.12	Include further question to address: “What information was obtained through any pilot programme? Were there confidentiality clauses or provisions in place to prohibit discussion?”	N/A	I am not persuaded that these proposed amendments are necessary. The identification of issues during the pilot of Horizon has been addressed within the Provisional List of Issues and the adequacy of reporting procedures (including any constraints on such reporting) will be investigated by virtue of the amendment to the List of Issues.
After Q. 13	Insert additional question to address: “What arrangements were put in place in POL and Fujitsu from the outset for monitoring the operation of Horizon, including the identification, resolution and escalation of problems and fixes, as well as the archiving /	It is important to know how reporting and monitoring was conceived of and implemented from the beginning of the pilot, at the end of it and on an ongoing basis.	Issues of monitoring and reporting on the operation of Horizon are addressed at Qs. 153 - 154 and 159 – 160 of the Provisional List of Issues. These issues span the entirety of “the relevant period” as defined at footnote no. 2 and thereby include the first pilot of the Horizon IT System. I, therefore consider that this proposed amendment is unnecessary.

	consolidation of evidence and learning in this area?”		
	Include additional questions to address: “What form did the pilot take and what feedback was received? How did the pilot operate on the ground and how was feedback acted on?”	N/A	I accept that it is relevant for the Inquiry to consider how and by whom the Horizon IT System was piloted. The List of Issues shall be amended accordingly. However, I consider that issues of feedback are adequately addressed by the Provisional List of Issues.
	Insert additional question as follows: What role did the Audit and Risk Committee of the Board play at this stage of Horizon being adopted as an operating system?	N/A	I do not consider this proposed amendment to be necessary. Q1 of the Provisional List of Issues requires the Inquiry to establish who was responsible for decision-making at the time of Horizon’s adoption as an operating system.
After Q.13	Insert additional questions to address: the influence of budgetary constraints on the timing of the roll out; the lack of transparency; and the thoroughness of testing by Fujitsu.	N/A	I accept that questions of transparency and the thoroughness of testing during the pilot scheme are relevant considerations. However I consider that they have been adequately addressed within the Provisional List of Issues. As for the influence of budgetary constraints, I accept that the List of Issues should be amended to include an enquiry into <u>why</u> Horizon was rolled out if it was known at the time not to be fit for purpose.
	Add further questions to address whether: (a) Royal Mail accepted risks in the knowledge that they were being transferred to SPMs; (b) SPMs were properly informed of those risks.	N/A	I do not consider the second of these proposed amendments to be necessary. The Provisional List of Issues already addresses what (if any) steps were taken to bring known problems with Horizon to the attention of SPMs, managers and assistants (see Q. 11). However, I accept that the List of Issues should be amended to include an enquiry into <u>why</u> Horizon was rolled out if it was known at the time not to be fit for purpose.

C. Modifications			
Q. 14	Include additional question, as follows: “How often and in what detail were the effects of these changes evaluated and by whom?”	N/A	I agree that the List of Issues should be amended to include an examination of the steps (if any) which were taken to review the effect of changes made to the operation and functionality of the Horizon IT System, by whom were they taken and whether they were adequate.
After Q.14	Insert further question: “How were modifications overseen? By whom? Was such oversight adequate?”	N/A	As above.
After Q.14	Add additional question: “What system of feedback and consideration of operator views was there, how was this conducted and to what effect?”	N/A	I consider that these points have already been captured within the Provisional List of Issues by Qs. 16 and 169 – 171.
Q. 20	Amend Q.20 to include: “How were the effects of these changes evaluated and reviewed?”	N/A	As indicated above, the List of Issues shall be amended to include an examination of the steps taken to review the effect of changes made to the operation and functionality of the Horizon IT System.
Q. 14 – 21	Questions 14 – 21 be confined to software fixes and maintenance carried out by Fujitsu.	To distinguish between continuous improvements managed by Post Office Limited and maintenance or bug fixes managed by Fujitsu.	I consider that Fujitsu’s contractual obligations in relation to maintenance and the rectification of bugs and other defects are adequately addressed at Q. 153 – 164 of the Provisional List of Issues. I do not therefore think this proposed amendment is necessary.
After Q.15	Insert additional question: “What modifications to the contracting and reporting mechanisms between Fujitsu and POL occurred and for what reasons?”	The reasons provided are somewhat unclear but appear to include:	I do not consider this proposed amendment to be necessary. Q.154 of the Provisional List of Issues addresses Fujitsu’s contractual obligations in relation to reporting throughout the relevant period and would accordingly capture any changes

		(a) obtaining documented evidence of changes in approach and the reasons behind such changes;	made to those arrangements. Where the evidence supports it, an enquiry into the reasons for any significant changes can be made.
After Q.15	Insert additional question to address: “the extent to which such concerns, modifications and/or changes were disclosed in civil or criminal litigation and if they were not, why not?”	(b) the extent of engagement between legal and Horizon on the ground and at a strategic level;	Insofar as this proposal is directed at the adequacy of disclosure in criminal proceedings, I consider that the judgment of the Court of Appeal Criminal Division in <u>Hamilton and others</u> provides a definitive answer to that question: see §121. As for the conduct of civil proceedings, I consider that there is scope to examine this issue within the ambit of section D. Debt Recovery.
After Q.15	Insert: “How modifications were overseen and by whom?”	(c) an explanation of Post Office Limited’s conduct during litigation and whilst engaging in reputation management.	I agree that the List of Issues should be amended to include an enquiry as to who was responsible for decision-making in relation to significant changes to the Horizon System.
	Include additional questions to address: (a) changes made to branch accounting procedures; (b) changes affecting the ability of SPMs to identify the root causes of discrepancies; (c) the reasons for the failure to update the SPM contract.	N/A	I consider that the first of these proposed amendments is already reflected in the Provisional List of Issues. Moreover, I consider that issues of contractual liability are addressed adequately elsewhere in the List. I am, however, content to amend the List to include reference to changes which affected the ability of SPMs to identify the causes of shortfalls and discrepancies.
D. Training			
	Insert: “Would Horizon users have sufficient training to access the required information?”	It is necessary to understand how many problems encountered were due to SPMs not knowing how to use the system due to a possible lack of training.	The adequacy of training is addressed at Q.25 of the Provisional List of Issues. However, I consider this point to be somewhat academic in light of Fraser J’s findings that SPMs were unable (irrespective of their training) to access transaction recorded on Horizon or properly to identify the causes of shortfalls.

	Insert: “Would potential transaction correction errors be returned in sufficient time to access information in branch?”	N/A	The practices and procedures relating to transaction corrections (TCs) are already addressed at Q.34 of the Provisional List of Issues.
	Insert: “Did PO have sufficiently trained individuals monitoring Fujitsu?”	N/A	I consider that Qs. 157 and 162 of the Provisional List of Issues adequately cover this point albeit the List of Issues shall be amended to include an enquiry into the adequacy of the measures.
	Include further question to address whether it was appropriate for Post Office Limited to rely upon SPMs to identify their own training needs.	N/A	In my view, this issue is capable of being explored within the ambit of Q.25 of the Provisional List of Issues.
E. Advice and Assistance			
	Insert question to address the impact of cost cutting on the level of support provided to the network by Post Office Limited.	The contributor wishes to know if the level of support from Post Office Limited to the network dropped as income, footfall and the number of employees declined.	I do not consider this issue to be of direct relevance to the Inquiry’s Term of Reference.
	Insert additional question as follows: “Was the replacement helpline able to cope and did this provide an inconsistency in the quality of advice provided to the network?”		I consider this proposed amendment to be unnecessary. Q.31 of the Provisional List of Issues addresses the adequacy of the advice and assistance which was provided to SPMs, managers and assistants (including via the helpline).
Q.31	Insert further question: “How was feedback collated, evaluated and reviewed? How frequently and by whom?”	N/A	I consider that these points have been adequately addressed at Qs. 169 – 171 of the Provisional List of Issues and that this proposed amendment is therefore unnecessary.
F. Resolving Disputes			
After Q.39	Include additional questions to address: What became of the payments made by SPMs in respect of alleged accounting errors caused by the Horizon IT System?	N/A	I consider it very doubtful that an enquiry of this nature would be possible. I understand that records of the type necessary to conduct the analysis proposed have not been kept by Post Office Limited. Even if it were possible, I consider

	How were these sums accounted for? Were these payments ever returned to the SPMs? What actions if any have POL taken in relation to the sums paid by SPMs? Where are those monies now?"		that it would be disproportionate to conduct the detailed forensic analysis which answering these questions would require. Precisely how Post Office Limited accounted for any gains and losses is not in my view of central relevance to this Inquiry. The real question is whether affected SPMs, managers and assistants have been adequately compensated for the wrongs which they suffered. This is addressed elsewhere within the Provisional List of Issues.
After Q.39	Include further issue as follows: "The Horizon system displayed fictional losses and gains. How was this accounted for in a complex system?"	N/A	It is unclear precisely what is being sought by this proposed amendment (no reason having been provided). We know that shortfalls shown by Horizon were treated by Post Office Limited as actual losses – therein lies the problem. The investigation of shortfalls is already addressed within the Provisional List of Issues at Q.34. However, I consider that an amendment should be made to the List of Issues to address the adequacy of these practices and procedures.
	Insert additional questions to address whether: (a) POL had a guilty until proven innocent approach; (b) POL's primary objective was to recover money; (c) POL withheld evidence; (d) Fujitsu played a role in providing evidence; (e) there were unnecessary delays in the process; (f) POL was unwilling to ask for evidence due to cost; (g) investigations by POL were sufficient; (h) POL placed their	These are somewhat unclear but the reasons given relate to: whether checks and balances within the criminal justice system failed; the knowledge of Post Office Limited's Board; the need to explore the culture and formal policies within POL; POL's oversight of Fujitsu; the need to explore the extent to which hardware and telecoms may have caused or exacerbated problems with Horizon.	I am not persuaded that these proposed amendments are necessary for the following reasons: (a) the formulation of policies and guidelines in relation to the recovery of shortfalls and the bringing of private prosecutions are already addressed at Qs. 54 and 93 of the Provisional List of Issues; (b) answers to a number of these questions have been provided by the judgments of Mr Justice Fraser and the Court of Appeal Criminal Division (for example, Fujitsu's possession of relevant evidence; the withholding of evidence by Post Office Limited; the insufficiency of criminal investigations); (c) the

	public perception before those using Horizon; (i) POL provided evidence to representative bodies and colleagues; (j) hardware and telecommunications were part of the problem; (k) POL pursued the SPMs despite others in branch potentially being responsible; (l) POL relied on false accounting to prosecute rather than investigate the reasons for the shortfall.		<p>provision of relevant information by Post Office Limited to representative bodies and SPMs is already addressed under the section entitled Knowledge – see for example Qs. 44 and 52 of the Provisional List of Issues; (d) factors influencing the scope of the enquiries which were undertaken and the conclusions which were reached are addressed at Q.35.</p> <p>I am not persuaded that it would be proportionate to make further enquiry into the extent of problems in hardware and telecommunications. The Horizon Issues judgment addressed hardware defects. Moreover, telecommunications are not an integral part of the Horizon system. The extent to which failings in telecommunications were recognised as being a potential cause of shortfalls can be explored under Q.37 of the Provisional List of Issues.</p>
	Include further questions to address: (a) the training provided on Horizon to branch auditors and investigators; (b) instructions given to investigators regarding appropriate lines of enquiry; (c) the reasons for removing from SPMs the ability to hold disputed items in their branch suspense accounts.	N/A	I consider that all of these points are adequately addressed within the Provisional List of Issues: for training, see Qs. 36, 66 and 106; for instructions and guidance given to investigators, see Q. 108; for changes to branch suspense accounts, see Q.19.
Knowledge			
Q.42	Amend to include “and the auditors of those companies or bodies”.	To scrutinise the role of the external auditors of Post Office Limited, Fujitsu and Royal Mail Group.	I consider that it would be disproportionate to expand the scope of the Inquiry so as to encompass the knowledge of the external auditors

			of Post Office Limited, Fujitsu and Royal Mail Group.
Q. 42	Amend to include reference to government ministers.	There has been inadequate scrutiny of government ministers and their knowledge of issues with Horizon.	In my view, this amendment is not necessary as Q.43 of the Provisional List of Issues addresses the level at which these matters were known (including at individual ministerial level).
Qs.42, 43, 52, 171, 173, 175, 176, 177, 179, 180, 184	Refer to UKGI and BEIS separately rather than “government departments”.	It is incorrect to refer to UKGI as a government department.	I agree that the List of Issues should be amended to clarify the status of UKGI.
Q.42 a) Bugs, errors and defects in Horizon	Amend Q.42 to include: “How widely known within Government, Royal Mail etc was the impact of Known Error Logs (KELs) on branch accounts?”	It is important for the Inquiry to determine the distribution of information regarding KELs between all stakeholders. If the information was shared, was there appropriate insight in place to ensure proper checks and balances?	I consider that this point is adequately addressed at Q.43 of the Provisional List of Issues.
Q.42 c) Access to information	Amend to include: “Is there any evidence that Post Office tried to prevent investigations where costs would be incurred by requesting data from Fujitsu?”	The availability of Horizon data has always been an issue.	I consider that this point has been adequately addressed by Qs. 37 - 38, 80 - 81, 109 – 110 of the Provisional List of Issues.
Q.42 c) Access to information	Amend to include: “Would colleagues have sufficient training to access the required information and would potential T/C errors be returned in sufficient time to access information in branch.”		These points have already been addressed under the heading D. Training.
Q.42 d) Remote access	Insert further questions to address: the sufficiency of training for those responsible for monitoring Fujitsu;	SPMs have recently expressed concerns about the need for increased transparency.	These proposals are duplicative of points raised elsewhere and have, in my view, be adequately

	Post Office Limited's priorities in terms of reputation management; the adequacy of audits; the sharing of information with representative bodies and colleagues.		addressed in the Provisional List of Issues: see for example Qs. 44, 52, 149, 157, 162.
Q. 42 e) Robustness	Insert further question: "How comparable is the current Horizon system (HNG-A) with other similar industry IT systems?"	No computer system can be 100% infallible, 100% of the time but how do the three iterations compare with other such systems for example in the banking industry.	I am not persuaded that this issue is of direct relevance to the Inquiry's Terms of Reference. Nor do I consider it to be a necessary or proportionate line of enquiry.
After Q.42 e)	Insert further section entitled "fairness" to address knowledge of: conduct of SPM interviews; resistance of disclosure to SPMs and their lawyers; POL's failures of disclosure in criminal proceedings; concerns about reliability of witness testimony in civil and criminal cases; concerns raised about conduct of investigations and charging decisions (e.g. by Second Sight); concerns about the negotiation of pleas.	Knowledge of actual or potential problems with the investigation and prosecution of shortfall cases is a critical omission. The CACD indicated in <u>Hamilton and others</u> that the failings in investigation and disclosure were deliberate. What (if any) reassurances were given by professional advisers and others is critical to understanding corporate decision-making on Horizon.	I accept that the List of Issues should be amended to include a further sub-section addressing knowledge of the failures of investigation and disclosure in criminal proceedings as found by the Court of Appeal Criminal Division.
Q.43	Amend to include: "and, specifically, were they known to the internal auditors?"	It is the responsibility of internal auditors to review and monitor the managerial and operational controls within an organisation and to assess the risks posed by poor controls so that they can provide informed advice to the executive and the board of directors.	I am not persuaded that this amendment is necessary.

Q.46	Amend Q. 46 to read "... in respect of these problems with the Horizon system, disciplinary or legal action against sub-postmasters, or related matters?"	It is necessary to clarify the scope of these issues. If they are intended to refer not only to informal enquiries but also to independent investigations by third parties (e.g. Second Sight) the List of Issues should say so.	I do not consider this proposed amendment to be necessary. However, I have received further written and oral submissions concerning the events surrounding Second Sight and I consider that the List of Issues ought to be amended to include an enquiry into these events.
After Q.47	Insert additional questions to address: (a) the structure of Post Office Limited's system of investigation; (b) the information supplied to the Security Group leadership as to faults etc in Horizon; (c) the extent to which the systems differ within the devolved union; (d) whether alleged criminal offences were reported to the MoJ, Procurator Fiscal / PSS in NI.	N/A	I have received further written and oral submissions concerning possible divergences in practice and procedure within the United Kingdom and I consider that this issue ought to be examined by the Inquiry. The remaining points identified by these proposed amendments have, in my opinion, been addressed elsewhere in the Provisional List of Issues.
After Q.47	Include further question as follows: "What qualifications and / or experience did those individuals have? What oversight was exercised in relation to those enquiries and / or investigations?"	N/A	I do not consider these proposed amendments to be necessary. Qs. 46 - 47 of the Provisional List of Issues are directed at any informal enquiries or investigations which were undertaken when information about faults in Horizon were brought to the attention of those in positions of responsibility.
After Q.47	Insert additional question to address: "To what extent were POL investigators trained to comply with the legislative requirements (such as PACE etc)? What (if any) codes of practice, guidance etc were issued? To what extent was this legislation etc followed?"	N/A	I am not persuaded that these proposed amendments are appropriate. Qs. 46 - 47 of the Provisional List of Issues are not directed at the conduct of criminal investigations. These matters are addressed elsewhere under the heading Private Prosecutions.

After Q.47	Include additional questions to address: (a) the training, systems and record keeping in relation to searches of SPM premises; (b) the extent to which consent for searches was obtained from SPMs; (c) the extent to which the scope of searches was appropriately limited.	N/A	I am not persuaded that it would be proportionate to carry out a detailed enquiry into the conduct of searches of SPM premises.
After Q.47	Add: “What systems of guidance or protocols were in place to advise SPMs of their rights when under investigation?”	N/A	I am not persuaded that it is either necessary or proportionate to conduct a detailed enquiry into the conduct of criminal investigations in light of the Court of Appeal’s findings as to the “pervasive failures of investigation” by Post Office Limited.
After Q.47	Include: “What guidance and protocols existed to govern the involvement of the NFSP within the investigations during the relevant period?”	N/A	The adequacy of the support and representation provided to SPMs, managers and assistants is addressed elsewhere within the Provisional List of Issues. I, therefore, do not consider this proposed amendment to be necessary.
Q.48	Add two further questions as follows: (a) was the scope of the enquiries / investigations appropriate, and should it have been amended or expanded? (b) were those carrying out these enquiries / investigations provided with adequate information?	These additional questions have been proposed to address issues relevant to independent investigations by third parties (e.g. Second Sight).	I do not consider these proposed amendments to be necessary. However, I have received further written and oral submissions concerning the events surrounding Second Sight and I consider that the List of Issues ought to be amended to include an enquiry into these events.
Contractual Liability for Shortfalls			
A. Policies and guidelines	After Q.54 insert additional questions, as follows:	N/A	I consider that these issues can be explored within the ambit of Q. 57 of the Provisional List of Issues if there is evidence to support them.

	<p>Did any race and / or gender bias (and any other protected characteristics) exist towards SPMs?</p> <p>To what extent (if any) did such bias affect attitudes towards SPMs and their treatment by POL?</p>		
A. Policies and guidelines	<p>Include additional question: “To what extent were POL’s internal or external legal teams involved in advising or supporting investigations?”</p>	N/A	<p>The question of internal and external oversight (including by lawyers) of criminal investigations is already addressed within the Provisional of List.</p>
A. Policies and guidelines	<p>After Q.58 insert: Who was responsible for advising, writing to, and negotiating with SPMs when suggesting or beginning litigation? How did they conduct that work?</p>	<p>The giving of legal advice on individual cases and the management of strategy and conduct of litigation is important.</p>	<p>I consider that individual responsibility for threatening and conducting civil proceedings against SPMs has been adequately addressed at section D. Debt Recovery.</p>
A. Policies and guidelines	<p>Insert: “Did the PO focus on certain aspects of the SPMs contract to the exclusion of other clauses as a way of forcing SPMs to pay for shortfalls?”</p>	<p>The Post Office of the past too often hid behind Clause 12:12 [...] rather than taking account of 12:17, 18 and 19 in relation to relief from losses.</p>	<p>In my view, this point is adequately covered by Q.54 of the Provisional List of Issues.</p>
B. Audits	<p>After Q.67 insert: When conducting an investigation (a) what information did auditors rely upon and was it sufficient; (b) how did they follow up or respond to concerns raised by SPMs or others about Horizon; (c) were there any limitations on their ability to access necessary information.</p>	<p>The conduct of audits ought to be addressed.</p>	<p>I agree that it is necessary to amend the List of Issues to include an enquiry as to: (a) the source(s) of information on which auditors relied in reaching their findings; and (b) the extent to which they carried out any enquiries into concerns raised by SPMs who were the subject of audits.</p>

B. Audits	After Q. 67 include additional questions to address: (a) the conduct of audits; (b) the application of internal guidelines; (c) the exercise of oversight.	N/A	I agree that the List of Issues should be amended to include an investigation of individual responsibility for oversight of branch audits.
B. Audits	After Q.70 include additional questions to address (a) the records kept of amendments made to branch accounts; (b) guidance and policies on the recording and monitoring of amendments to branch accounts; (c) whether SPMs were informed of POL's ability to amend branch accounts.	N/A	I do not consider these proposed amendments to be necessary. These points have already been addressed by Q.52 and Qs. 71- 73 of the Provisional List of Issues.
B. Audits	Insert additional questions to address: POL's audit policy; the adequacy of audits of Horizon; the scope of the enquiries undertaken by branch auditors, investigators and prosecutors; knowledge about impact on branch accounts; the training of those responsible for monitoring Fujitsu.	The rationale provided for these proposed amendments is unclear. It appears to concern issues relating to the governance and auditing of Horizon.	I consider that these points have been adequately addressed elsewhere within the Provisional List of Issues, save for the scope of the enquiries undertaken by branch account auditors which I agree should be examined.
B. Audits	Request to clarify the type of "audit" to which reference is made.	The word is used in the Provisional List of Issues with several distinct meanings.	For the sake of clarity, I am content to amend this heading to read: "B. Branch Audits".
B. Audits	Insert additional question as follows: "Was the success of POL's Fraud Analysis Security Team measured by the number of failed audits in comparison to the number of audits carried out?"	N/A	I am not persuaded that this is an issue of direct relevance to the Inquiry's Terms of Reference.

C. Suspension and Termination	After Q. 77 insert: “to what extent were initial decisions appropriate and within the contracts with SPMs”	The quality of the initial decisions is of greater practical significance than the appeals process.	I agree that the List of Issues should be amended so as to include a further issue addressing the appropriateness of the decisions which were taken.
C. Suspension and Termination	Include further question: “What role, if any, did the National Federation for SPM’s play in the process?”	N/A	The nature of the support and representation which was provided to SPMs is already addressed at Q. 142 of the Provisional List of Issues.
C. Suspension and Termination	After Q.84, add further question to address: whether changes have been made to SPM contracts since Fraser J’s judgment and whether Post Office Limited has ceased “unjustly taking contractual action” against SPMs (including termination) since Common Issues judgment.	Post Office Limited has failed to amend contracts and/or to act upon criticisms made by Fraser J in Common Issues judgement.	I am not persuaded that these proposed changes are necessary. Qs 64, 76, 85 and 92 of the Provisional List of Issues already address whether the current arrangements in relation to SPM liability for shortfalls are fit for purpose and Q.151 addresses the extent to which Post Office Limited has made improvements in its relationships with SPMs.
D. Debt Recovery	After Q. 86 insert: “Who was responsible for decisions to litigate or threaten litigation for shortfalls and for the manner and content of communicating those decisions?”	Conducting civil proceedings is too narrow; intimating or threatening such proceedings is also important.	I agree that the List of Issues should be amended to make clear that it covers both threatened and actual civil claims.
D. Debt Recovery	After Q. 86 insert: “What was the frequency, and what were the outcomes, of threatened and actual litigation on Horizon related matters?”	The Inquiry should collect information on the frequency and outcomes of threatened and actual litigation on Horizon related matters to establish a sense of the scale of behaviour.	I do not consider that this proposed amendment is necessary. I believe that the Group Litigation, the Historic Shortfall Group Scheme and the evidence of human impact will give a good indication of the scale of the behaviour. It will be necessary to examine a number of individual cases in greater detail.
D. Debt Recovery	After Q.86 insert: “How was the litigation conducted? How were firms and advocates selected and deselected for litigation and	The instructions for and conduct of litigation against Lee Castleton and others would provide critical insights into the	I am not persuaded that the method of selection of solicitors and advocates is of direct relevance to the Inquiry’s Terms of Reference. I am, otherwise, content that the issues raised by these proposed

	advocacy work (civil and criminal) by POL? How and by whom was the conduct of outsourced work reviewed?”	culture, evidence gathering, litigation and communications strategies deployed by Post Office Limited in relation to Horizon.	amendments are adequately addressed under the heading “A. Policies and guidelines” and “D. Debt Recovery”.
D. Debt Recovery	Insert additional questions to address: POL’s attitude to those held responsible for shortfalls; POL’s policy of pursuing SPMs irrespective of blame; POL’s failure to investigate the reasons for shortfalls.	Was the manner in which POL utilised the SPM contract and the criminal justice system wrong? Did POL put the recovery of funds before a proper investigation to determine how or why there was a shortfall with the branch account?	Issues relating to the corporate policies and strategies of Post Office Limited are addressed at Qs. 54 and 93 of the Provisional List of Issues. I do not, therefore, consider these proposed amendments to be necessary.
D. Debt Recovery	Include further questions to establish whether: POL’s misrepresentation of SPMs’ contractual liability was (a) identified by in-house or external lawyers; and (b) reported to senior management; any oversight was exercised in relation to decisions to threaten and issue proceedings.	N/A	I agree that the List of Issues should be amended to include some enquiry into the oversight of decisions to threaten and bring civil claims against SPMs to recover alleged shortfalls shown by Horizon.
D. Debt Recovery	Include additional question: “Was any compensation ever asked of, or paid by, Fujitsu for costs associated with identified bugs or defects? If not, why not?”	N/A	I agree that the List of Issues should amended to include an enquiry into (a) Fujitsu’s contractual obligations regarding the performance of the Horizon IT system; and (b) whether Fujitsu incurred any financial penalties for non-compliance with such obligations. These issues are potentially relevant to Fujitsu’s conduct in relation to the recording and reporting of bugs, errors and defects and warrant further enquiry.

Private Prosecutions			
A. Policies and guidelines	After Q.98 insert: “What was the nature of that advice?”	The nature of the advice is important in assessing how the organisation behaved.	I have received further written and oral submissions on these issues and I consider that the List of Issues ought to be amended to include an investigation of both the nature of the advice received and the action taken on receipt of that advice.
A. Policies and guidelines	Include after Q.98: “How was that legal advice acted on?”	N/A	
A. Policies and guidelines	After Q.101 insert: “How did the handling of prosecutions meet or deviate from those policies, guidance to Crown Prosecutors, and Attorney General’s Guidelines?”	The set of issues looked at in the provisional list of issues on private prosecutions is rather limited, even though this is perhaps the critical issue of concern arising from the Horizon saga to date.	The Provisional List of Issues provides for an examination of the policies, guidelines and principles applied by those who were responsible for conducting private prosecutions. I agree that the Attorney General’s Guidelines and Guidance to Crown Prosecutors is likely to be a useful reference point when assessing the suitability of those policies etc. but I am not persuaded that any deviation from the Attorney General’s Guidelines would necessarily be inappropriate (which appears to be the premise upon which this question is based).
A. Policies and guidelines	After Q.101 insert: “What prior engagement with POL litigation did advisers, litigators and advocates who participated in the <i>Bates</i> , <i>Hamilton</i> have? In what ways may this have influenced the conduct of the Hamilton and Bates litigation.”		I have received further written and oral submissions on the question of the conduct of the Group Litigation and I consider that the List of Issues should be amended to include an enquiry into individual responsibility for Post Office Limited’s conduct of the Group Litigation including the extent to which decision-makers acted upon legal advice.
A. Policies and guidelines	After Q.101 insert: “How were advisers, litigators and advocates selected and deselected for litigation and advocacy work (civil and criminal) by POL? How and by		The Provisional List of Issues addresses the question of individual responsibility for the conduct and supervision of private prosecutions under Section D. Prosecutions. I am not persuaded that the methods by which external

	whom was the conduct of outsourced work reviewed?”		lawyers were recruited is of direct relevance to the Inquiry’s Terms of Reference.
A. Policies and Guidelines	Insert additional questions to address: the current shortfall total; the change in the value of shortfalls since the Group Litigation; the number of branches being monitored; the impact of SPEAR visits on shortfalls.	The reasons provided for these proposals are somewhat unclear. The contributor invites a comparison of the GLO years (2000 – 2017) and current guidelines to see if the implementation of policies today are fundamentally different to how POL acted in the past.	The Provisional List of Issues provides for an examination of policies and guidelines during the relevant period and therefore will permit an analysis of any material changes. Moreover, I consider that changes in Post Office Limited’s practices since the Group Litigation are adequately addressed elsewhere in the Provisional List.
B. Investigations	At Q108, add further sub-paragraph, as follows: “(d) their duty not to mislead.”	This proposal is said to be self-explanatory.	I am not persuaded that this proposed amendment is appropriate. Criminal investigators do not have a free-standing duty “not to mislead”. In my view, the duty is one of disclosure which necessarily entails within it a duty not to withhold relevant information or evidence. This is quite distinct from the duty of an advocate not to mislead the court.
B. Investigations	After Q.108 insert additional question to address: the adequacy of the conduct of investigations including, for example, pre-interview disclosure, permitting legal representation, use of internal audit findings, handling of interview transcripts.	The actual conduct of investigations should be addressed.	I am not persuaded that this proposed amendment is necessary. Post Office Limited conceded (and the Court of Appeal found) in <u>Hamilton and others</u> that there were “pervasive failures of investigation” in relation to the causes of shortfalls shown by Horizon. In these circumstances, issues relating to the scope of pre-interview disclosure and the use of internal audit findings are academic.
B. Investigations	Include further question to address why SPMs were denied investigative support by the police.	N/A	I consider that this issue is capable of being addressed within the ambit of Qs.142 - 144 of the Provisional List of Issues if there is sufficient evidence to support it.

B. Investigations	After Q.113 add: “How many SPMs and other suspects were told that they were the only persons in relation to whom shortfalls or discrepancies had been found?”	N/A	In substance, this proposal concerns Post Office Limited’s duty of disclosure which I consider is adequately addressed elsewhere within the Provisional List of Issues.
C. Charging Decisions	After Q. 114 insert: “What (if any) advice or guidance did they receive regarding the choice and appropriateness of individual charges”.	This reflects what is asked at Q.133 (in respect of disclosure).	I have received further written and oral submissions on the theme of reliance on legal advice and I consider that the List of Issues should include an enquiry into whether legal advice was obtained concerning the appropriateness of bringing charges in individual cases and what action was taken upon receipt of that advice.
C. Charging Decisions	In relation to Q.117, the sufficiency and suitability of the policies, guidance and principles should be examined.	N/A	I agree that the List of Issues should be amended to include an investigation into the suitability of the policies, guidance and principles which were applied.
C. Charging Decisions	Delete reference to “theft” in Q.118. Insert further bullet point to address: “did the approach accord with the guidance of the DPP to Crown Prosecutors and AG Guidelines?”	There may be issues of concern around other charges given the general absence of evidence of dishonesty.	I am not persuaded that this proposed amendment is appropriate for the following reasons: (a) it is the theft charges which are said to have placed improper pressure on SPMs and others to plead guilty to lesser charges such as false accounting; (b) there plainly were issues of concern around other charges given the number of quashed convictions; (c) there is no legal requirement for private prosecutors to satisfy the Code for Crown Prosecutions.
C. Charging Decisions	In relation to Q. 121, include an examination of the experience / qualifications of those who exercised independent oversight of charging decisions and their state of knowledge.	N/A	I agree that Q.121 of the Provisional List of Issues should be amended to include the words: “By whom was it exercised and was it adequate?” I am satisfied that their state of knowledge can be addressed appropriately within the ambit of Qs. 42 – 43 of the Provisional List.

C. Charging Decisions	Insert: “What reports, if any, were available internally, or policies reviewed for appropriateness, in light of the number of prosecutions that were taking place?”	The increase in the number of prosecutions after the introduction of Horizon should have prompted POL’s legal team to scrutinise or question the reliability of the information derived from Horizon.	I agree that it is relevant to consider whether there was any consideration given to the number of private prosecutions being brought after the introduction of Horizon. However, I consider that this issue can properly be examined within the scope of Q.96 of the Provisional List of Issues.
C. Charging Decisions	Include additional question as follows: “Was a request ever made of Fujitsu for information or advice relevant to, and prior to, a charging decision?”	N/A	I am not persuaded that it would have been appropriate for Post Office Limited to obtain advice from Fujitsu in relation to charging decisions. The provision of evidence by employees of Fujitsu in support of private prosecutions is addressed at Q. 125 of the Provisional List of Issues.
D. Prosecutions	Amend Q.122 to insert “advising on, instructing and / or” after “who was responsible for”	There is a need to consider separately the responsibility for instructing, advising on and conducting proceedings given the role of Post Office Limited’s in-house teams, external solicitors firms and barristers.	I am not persuaded that this amendment is necessary. Q.122 of the Provisional List of Issues addresses responsibility for the conduct of prosecutions. In my view, this is sufficiently broad to encompass conduct by both internal and external lawyers.
D. Prosecutions	After Q.122 insert further questions to address the selection and deselection of external experts and lawyers and the conduct of performance review.	The way in which Post Office Limited instructed and managed outside experts and lawyers may be important.	I do not consider that these are issues of direct relevance to the Inquiry’s Terms of Reference. The exercise of quality control in relation to the appointment of external lawyers is, in my view, fairly academic given the pervasive failures of investigation and disclosure found by the Court of Appeal in <u>Hamilton and others</u> . Reliance upon evidence from employees of Fujitsu is already addressed at Q.125 of the Provisional List of Issues.
D. Prosecutions	After Q.129 insert further questions to address what (if any) lessons	Good prosecution practice.	I am not persuaded that this is likely to be a fruitful line of enquiry given that the failures of

	were learned from acquittals and whether further disclosure was provided in other cases.		investigation and disclosure spanned more than a decade.
D. Prosecutions	Insert further questions to address: the effect of external legal advice given to SPMs; the provision of evidence by Fujitsu; the role of the Criminal Justice System; lessons to be learned.	The Inquiry is urged to consider the role of the Criminal Justice System.	I do not consider these proposed amendments to be necessary. The availability and adequacy of the support and representation provided to SPMs and others are addressed at Q.142 – 144 of the Provisional List of Issues. The provision of evidence by employees of Fujitsu and the potential withholding of relevant information are also addressed at Qs. 125 and 149. As for failings in the Criminal Justice System, I consider that these are likely to be revealed by other more targeted issues included within the Provisional List, for example Qs. 142 – 145.
D. Prosecutions	Include further question to address whether Royal Mail or Post Office Limited’s General Counsel was responsible for overseeing the conduct of prosecutions and, if so, what training and qualifications they had.	N/A	I am satisfied that these issues are addressed by Qs. 126 – 127 of the Provisional List of Issues.
E: Disclosure	Add further questions to address “operational processes” for “legal hold”, document management, data integrity and security.	To cover the operational process of running the eDisclosure workflows.	If I have understood them correctly, these proposals relate to the adequacy of Post Office Limited’s internal document management and the effect (if any) this had upon the disclosure which was provided to SPMs and others. I consider that this substantive issue has been addressed by Q. 135 of the Provisional List of Issues.
E: Disclosure	Insert further questions to address the knowledge and role of government representatives and the	The contributor would like to understand the processes followed.	I agree that there should be some examination of the knowledge of the failures of investigation and disclosure in the criminal proceedings. The List of Issues will be amended to include this.

	Board of Royal Mail and Post Office Limited.		
E: Disclosure	Insert further questions to address: (a) why POL was able to resist disclosure of records of errors and failures in Horizon for circa 20 years; (b) why POL's disclosure failures went unnoticed for so long by those involved in legal proceedings; (c) why it was not recognised for circa 20 years that the failure to disclose KELs denied defendants the right to a fair trial.	Those engaged in the civil and criminal justice system have historically placed unwarranted faith in the reliability of computer systems and that there are insufficient procedural safeguards in place relating to the use of computer-generated data in legal proceedings.	I consider that these issues are capable of being addressed, where appropriate, within the ambit of Qs. 142 – 145 of the Provisional List of Issues, as well as those issues directed at the conduct and oversight of private prosecutions.
E. Disclosure	Include additional question as follows: "What role (if any) did Fujitsu play in assisting or influencing disclosure decisions?"	N/A	I am not persuaded that this amendment is appropriate. In the context of these private prosecutions, the duty of disclosure rested with Royal Mail Group and/or Post Office Limited not Fujitsu. The factors affecting the scope of disclosure provided to defendants are addressed at Q. 135 of the Provisional List of Issues.
E. Disclosure	In relation to Q. 139, include an examination of the adequacy of the policies, guidance etc.	N/A	I agree that Q.139 of the Provisional List of Issues should be amended to read: "Were they <u>suitable and applied</u> appropriately?"
F. Negotiation and acceptance of pleas	After Q.141 insert: "What part did financial considerations and issues of confiscation play in prosecuting decisions and acceptance of pleas?"	These are important matters which may explain or contextualise Post Office Limited's approach to SPM prosecution and shortfall recovery.	I am satisfied that these issues have been adequately addressed within the Provisional List of Issues both at a policy level (see Q. 96 – 97) and in relation to the appropriateness of the conditions upon which charges were not pursued (see Q.141).
F. Negotiation and acceptance of pleas	After Q.141 insert: "When was confiscation sought? What compensation orders were sought and on what evidence?"		I am not persuaded that these issues require further examination beyond the findings of the Court of Appeal (in <u>Hamilton and others</u> and <u>Ambrose and others</u>) and other judgments in which similar convictions have been quashed.

Support, representation and redress for SPMs			
Heading	Inquiry to amend and to clarify heading to provide reassurance to SPM victims that the Inquiry will be examining the suitability of the financial and other redress provided to date.	Many CPs continue to suffer injustice as they have not received adequate financial compensation for the losses which they suffered.	I consider that it is necessary for this Inquiry to examine the adequacy of the financial redress which affected SPMs and others have obtained. The use of the term “redress” in the Provisional List of Issues was intended to encompass financial redress. However, to ensure that there is no uncertainty on this point, the List of Issues shall be amended to make express reference to financial redress.
Post Q.148	Add further questions to address the following: (a) in relation to the conduct of litigation brought against Post Office Limited, who was involved in formulating and / or agreeing Post Office Limited’s litigation strategy? (b) How was the litigation strategy formulated and agreed? (c) What information was requested by or provided to those involved in formulating and agreeing that litigation strategy? (d) Why did they formulate and / or agree to the litigation strategy which Post Office Limited adopted?	To address directly the question of Post Office Limited’s strategy in respect of the Group Litigation and individual responsibility for formulating that strategy.	I have received further written and oral submissions on the question of the conduct of the Group Litigation and I consider that the List of Issues should be amended to include an enquiry into individual responsibility for Post Office Limited’s conduct of the Group Litigation including the extent to which decision-makers acted upon legal advice.
Post Q.152	Add further questions to address: (a) what more could be done to compensate for the devastating impact not just on finances but on lives, liberty, wellbeing and family?	The approach by government and Post Office Limited has focused upon repaying shortfalls claimed from SPMs and has failed to take account of wider	The Provisional List of Issues already addresses the adequacy of the support and representation provided to SPMs and others, as well as the adequacy of the financial and other redress obtained by those affected by the failings of

	(b) what more could or should the government do to ensure all victims receive fair compensation? (c) what could be done to ensure that SPMs have strong, reliable, independent representation in future?	impact on victim's lives. It is unclear whether the Inquiry will investigate the adequacy of compensation paid to the claimants in the Group Litigation. It should do so. The lack of collective bargaining by an independent union sits at the heart of the Horizon scandal.	Horizon. These additional questions do not propose fresh lines of enquiry but rather identify potential topics which may be the subject of recommendations.
	Insert further question addressing the findings of the BEIS Select Committee Inquiry in 2015 and the publication of its report.	There are unanswered questions concerning the Select Committee's Report.	I am not persuaded that these matters are of direct relevance to the Inquiry's Terms of Reference.
	Include additional questions relating to (a) the number of SPMs who have sought to appeal against conviction; (b) the reasons why some SPMs have not sought to do so; (c) the role of defence representation in this process.	N/A	I am satisfied that issues concerning access to justice have been adequately addressed at Qs. 142 – 146 of the Provisional List of Issues.
Governance and whistleblowing			
A. Monitoring performance of Horizon	Amend Q. 153 to include reference to "auditing" the performance of the Horizon IT System.	Large and complex systems require specialist IT auditors to examine the system to establish whether the controls are sufficient to ensure the integrity of the processing and the integrity of data. The Post Office should have had IT auditors, or access to IT auditors, with appropriate expertise to audit the system.	I accept that there should be some enquiry into whether any systems were in place to audit the Horizon IT System and that the List of Issues ought to be amended accordingly.

A. Monitoring performance of Horizon	Add further questions at Q.153 to address what (if any) contractual arrangements or duties existed regarding: (a) the integrity of Horizon processing and Horizon data; (b) Fujitsu's liability for failures in processing and data integrity; (c) security, access controls, configuration and management.	The integrity of the Horizon system processing and data is affected not only by the systems controls but also by the managerial, installation-level controls. Weaknesses in these controls undermine the system-level controls.	I am not persuaded that these proposals in fact add any new issues of substance to those already identified at Qs. 154 and 160 of the Provisional List of Issues.
A. Monitoring performance of Horizon	After Q. 157 insert question addressing responsibility for recruitment and management of external auditors and other experts (e.g E&Y, Second Sight).	"The management of, and response to Second Sight's investigation is an element of critical importance which should be included."	I have received further written and oral submissions concerning the events surrounding Second Sight and I consider that the List of Issues ought to be amended to include an enquiry into these events. I am, however, satisfied that Qs.157 and 162 of the Provisional List of Issues adequately address the use of external auditors.
A. Monitoring performance of Horizon	After Q. 157 insert further questions to address individual responsibility for overseeing departure of legal and audit staff and the conduct of exit interviews.	The departure and replacement of staff in legal (and audit) functions is a matter to which the Inquiry should pay some regard. The departure of Post Office Limited's General Counsel in 2013 appears to be of particular potential significance, given its timing.	I am not persuaded that these matters are of direct relevance to the Inquiry's Terms of Reference. Where relevant, the Provisional List of Issues addresses individual responsibility for decision-making throughout the relevant period.
A. Monitoring performance of Horizon	After Q. 157 insert further question to address the imposition of NDAs on those engaging with and / or leaving Post Office Limited or Fujitsu.		I am satisfied that this issue is capable of being addressed (where appropriate) within the ambit of Q.179 of the Provisional List of Issues.
A. Monitoring performance of Horizon	After Q. 157 insert additional question to address whether reporting lines existed between key, non-Board level staff and non-executives	The existence and operation of formal and informal reporting lines between key, non-Board level staff and non-executives is very important.	I am satisfied that this issue is capable of being addressed (where appropriate) within the ambit of Q.157 of the Provisional List of Issues.

A. Monitoring performance of Horizon	After Q. 157 insert further question to address training and support for ethics and independence in audit, compliance and legal teams.	Training, development and support for ethics and independence in compliance and legal teams is another issue of some significance.	I consider that issues of training, oversight and independence have been adequately addressed in the Provisional List of Issues.
A. Monitoring performance of Horizon	After Q. 157 insert additional question addressing the impact of appraisal, performance management and bonus on behaviour.	The minutes of the Board remuneration committee should be reviewed. Was there for instance any executive bonus allocation to successful prosecutions?	I am satisfied that the Provisional List of Issues has (where appropriate) addressed the role of financial considerations in decision-making and policy formation.
A. Monitoring performance of Horizon	Insert questions addressing the adequacy and publication of external audits, as well as the conduct of branch audits, investigations and prosecutions.		I agree that there should be some enquiry into the adequacy of measures in place for monitoring compliance and that the List of Issues should be amended accordingly.
B. Managing bugs, errors and defects	Add further questions to address: (a) what technical problems remain within Horizon, including in relation to bugs and other defects (b) what needs to be done to resolve these problems.	There is evidence that technical errors are still occurring within Horizon. Participants should be given the opportunity to say what ought to be done to address these.	I consider that proposal (a) is adequately addressed by Q.163 – 164 of the Provisional List of Issues. By contrast, proposal (b) is not an issue for investigation but rather a potential topic for a recommendation.
B. Managing bugs, errors and defects	Add further questions to address: the knowledge of Post Office Limited and Fujitsu in relation to the impact of bugs and defects on branch accounts and the sharing of this information with auditors and contract managers.	SPMs need to understand just how widespread the internal knowledge was of bugs, errors and defects within both Post Office and Fujitsu.	I am satisfied that these points are addressed within the section of the Provisional List of Issues entitled “Knowledge” – see in particular Q.43 addressing at what level these facts and matters were known.
B. Managing bugs, errors and defects	Include further questions to address: (a) POL’s investigation and management of funds held in its suspense accounts; (b) POL’s	N/A	In light of Fraser J’s findings, it is very doubtful that the records necessary to conduct an enquiry into POL’s management of funds held in its suspense accounts exist. In any event, I am not

	response to reports about the inadequacy of advice supplied to SPMs by its staff.		persuaded that this would be a proportionate line of enquiry. As for proposal (b), I am satisfied that the Provisional List of Issues adequately addresses Post Office Limited's response to the concerns of SPMs, in particular at Qs. 169 - 171.
C. Technical Competence	Amend Q.165 to insert after "matters" the following words: "including within the Board and Non-Executive Directors"	There should be some investigation of Board level knowledge and experience.	I am not persuaded that this proposed amendment is necessary. Q.165 of the Provisional List of Issues encompasses expertise both within Post Office Limited's workforce and at Board level.
C. Technical Competence	Insert additional questions addressing the role Angela van den Bogerd in Post Office Limited's defence of the Group Litigation.	It appears to have been inappropriate for Post Office Limited to rely upon Ms van den Bogerd as she lacked the requisite expertise.	I have received further written and oral submissions on the question of the conduct of the Group Litigation and I consider that the List of Issues should be amended to include an enquiry into individual responsibility for Post Office Limited's conduct of the Group Litigation.
C. Technical Competence	Amend Q. 165 to include after "IT matters": "including, in particular, (but not exclusively): (a) testing; (b) IT audit; (c) information security; (d) service management; (e) system design and development.	The judgments of Fraser J and the CACD call into question the competence of Post Office Limited in these areas.	I am not persuaded that Q.165 of the Provisional List of Issues ought to be amended to include a non-exhaustive list of potential areas of IT competence as has been proposed.
D. Engagement with SPMs	After Q. 172 add further questions addressing: the role of Post Office Limited's Board; the Audit and Risk Committee; its oversight of both internal and external audits and investigations (e.g. Second Sight); factors affecting litigation strategy.	The absence of a specific focus on Board oversight of Horizon, and all associated litigation is striking. There also needs to be a specific focus on the Audit and Risk Committee to establish what it did and what it ought to have done. It is important to distinguish between internal auditors and external auditors. The performance of both is the	I have received further written and oral submissions on the conduct of the Group Litigation and the events surrounding Second Sight. I consider that the List of Issues should be amended to include an enquiry into individual responsibility for Post Office Limited's litigation strategy, as well as the factors affecting that strategy. I also consider that responsibility for decision-making regarding Second Sight should be examined. However, I am satisfied that the role of internal and external auditors is adequately addressed within the Provisional List of Issues.

		responsibility of the audit committee and the full board.	
D. Engagement with SPMs	Insert additional question: Are Post Office providing sufficient support to enable the reporting of shortfalls easier for all those who operate Horizon?	There is concern about the level of knowledge amongst SPMs as to the sources of support available.	I agree that there should be some examination of the steps taken by Post Office Limited to communicate recent changes in its practices to SPMs. However, I am satisfied that this issue can be examined within the ambit of questions directed at the adequacy of Post Office Limited's current arrangements.
D. Engagement with SPMs	Include further question at Q. 171: "How was this information collated and reviewed?"	N/A	I am satisfied that these points are already addressed at Q.171 of the Provisional List of Issues by the terms "recorded and monitored".
E. Government Oversight	Add below Q.173: To what extent was privilege or any claim to confidentiality employed to protect the Post Office and / or Fujitsu (or BEIS) from disclosures that would indicate issues and concerns regarding the operation of the Horizon system during the relevant period?	N/A	The adequacy of Post Office Limited's reporting to government has, in my view, been sufficiently addressed at Qs. 171, 173 – 174 of the Provisional List of Issues. If there is evidence that privilege or commercial confidentiality was deployed to obstruct proper reporting, this can be examined. As for any lack of transparency on the part of Fujitsu or BEIS, I consider that this issue is addressed at Q. 149 and Q. 179 of the Provisional List of Issues.
E. Government Oversight	Include further bullet point at Q.175 to address government oversight of: "independent investigation of the reliability of Horizon".	N/A	I have received further written and oral submissions addressing the events surrounding Second Sight and I am satisfied that there should be an enquiry into these matters, including the extent of government involvement in decision-making.
E. Government Oversight	Add below Q. 175: To what extent, if any, was legal privilege or confidential corporate issues used to prevent disclosure of any	N/A	The adequacy of Post Office Limited's reporting to government has, in my view, been sufficiently addressed at Qs. 171, 173 – 174 of the Provisional List of Issues. If there is evidence that privilege or

	relevant issues such as problems with Horizon and concerns expressed by SPMs.		commercial confidentiality was deployed to obstruct proper reporting, this can be examined.
E. Government Oversight	Add further question to address: what changes should be made by government to improve oversight, support and involvement with Post Office Limited to help prevent such a scandal happening in future.	The government has blamed Post Office Limited for misleading it in relation to Horizon but has admitted being too passive in overseeing it. Reductions in funding for Post Office Limited are responsible for punitive treatment of SPMs.	I agree that there should be some enquiry into the adequacy of the current arrangements by which the government exercises oversight of Post Office Limited and that the List of Issues should be amended accordingly.
E. Government Oversight	Include additional question: “When did government know there may be problems with the Horizon system and what measures did they take?”	These are amongst the most important questions to be asked.	I am satisfied that these points have been addressed in the Provisional List of Issues within the sections entitled “Knowledge”, “Engagement with SPMs” and “Human Impact”.
F. Whistleblowing	Insert further questions to address: (a) the publication of audits; (b) the current shortfall total; (c) the role of Ms van den Bogerd in the Group Litigation.	The Inquiry should explore Post Office Limited and Fujitsu’s knowledge of individual cases and wider problems with Horizon, as well as the recording of these problems.	I am satisfied that questions of knowledge and the reporting of SPMs concerns and problems with Horizon have been adequately addressed within the Provisional List of Issues. For the reasons which I have given, I consider that the Inquiry should examine individual responsibility for Post Office Limited’s conduct of the Group Litigation.
F. Whistleblowing	Amend Q. 178 to include “and applied effectively”.	Effective application of procedures is equally important.	I agree that this proposed amendment should be made to the List of Issues.
F. Whistleblowing	Insert a further question addressing the absence of any evidence of concerns being raised within Post Office Limited in response to internal advice to shred minutes of meetings.	N/A	I do not consider that the absence of evidence is itself an issue or theme for investigation. It might support an inference that Post Office Limited’s employees did not have adequate training and experience or that there was a culture of covering up wrongdoing. These are all appropriate lines of enquiry which have addressed in the Provisional List of Issues.

Human Impact			
Q.181 & 183	Include: “and continue to have”.	N/A	I am content to make this proposed change.
Q. 182 & 183	Include reference to “psychological / psychiatric impact”	N/A	For the avoidance of doubt, I am content to include the term “psychological” in order to cover any psychological harm or recognised psychiatric injury suffered by an affected SPM, manager or assistant.
Q.182	Include further bullet point at Q.182 to address the consequences of being subjected to multiple sets of legal proceedings, including mediation, to secure any form of redress (financial and / or otherwise) and the adequacy of the same.	N/A	I am satisfied that Q.145 and 149 of the Provisional List of Issues will permit an enquiry into the challenges which SPMs faced when seeking to obtain redress. Moreover, I consider that it is necessary to enquire into why the Post Office Complaint Review and Mediation Scheme failed. I am, therefore, not persuaded to make this proposed amendment.
Q.184	Amend to include the following at the end of Q.184: “this includes approach of Government, POL, and others, in relation to dealing with complaints, mediations, and offers of compensation (including its level), as well as the processes deployed in dealing with SPMs and their families.”	Responses to the human impact should include the approach in relation to dealing with complaints, mediations, and offers of compensation, as well as the processes deployed in dealing with SPMs and their families. Substantive outcomes and procedural justice are both key elements.	I am satisfied that these points have been adequately addressed elsewhere in the Provisional List of Issues, in particular under the heading “Support, Representation and Redress for SPMs”.
	Insert questions addressing the extent to which POL advised potential applicants of their eligibility for the Historic Shortfall Group Scheme; whether POL would permit new applicants to claim.	There are concerns about the manner in which the HSGS has been implemented.	I am satisfied that these points can be adequately addressed within the ambit of Q.152 of the Provisional List of Issues.

Additional Topics Proposed			
“Continuous Improvement”	Software releases introduced and managed by POL.	To distinguish between “continuous improvements” managed by POL and maintenance and bug fixes managed by Fujitsu.	I am not persuaded that it would be proportionate for this Inquiry to examine in any detail the introduction and management of software releases by Post Office Limited.
“Accountability for wrongful blame and punishment of postmasters”	What needs to be done to ensure past, present and future accountability for Post Office Limited / other stakeholder organisations responsible for wrongful blame, prosecution and punishment of SPMs?	Post Office Limited (including its senior figures) need to be held accountable for their failings, in particular the decision to continue private prosecutions in the knowledge that there were technical problems with Horizon and the failure to investigate defects in Horizon.	I am satisfied that the Provisional List of Issues adequately addresses the question of individual accountability for the wrongful treatment of SPMs, managers and assistants.
“Evidence of Transactions”	Include further issues relating to the use and disclosure of transaction data in civil / criminal proceedings with a view to: (a) ascertaining why it was not thought necessary for POL to provide direct evidence of the transaction(s) on Horizon which was alleged to have caused the shortfall; and (b) establishing whether a similar miscarriage of justice can be avoided in future by the provision of such data.	There is no section of the Provisional List of Issues which deals with evidence of transactions in court proceedings. It was wrong of Post Office Limited not to have produced and of the courts not to have required direct evidence of the transaction on Horizon that was alleged to have caused the shortfall for which the SPM was held liable.	In light of the findings of Mr Justice Fraser and the Court of Appeal Criminal Division, I consider that it is uncontroversial that the audit / ARQ data relating to the relevant Horizon transaction(s) should have been disclosed by Post Office Limited in the civil and criminal proceedings which it brought against SPMs, managers and assistants. I am also satisfied that the Provisional List of Issues will permit an appropriate enquiry into the reasons why that data was not disclosed and that these proposed amendments are therefore unnecessary.
“Second Sight”	Include further questions relating to: (a) the timing of POL’s decision to terminate Second Sight’s	The role of Second Sight appears to be wholly absent from the PLoI. [...] Given that	I have received further written and oral submissions addressing the events surrounding Second Sight and I am satisfied that there should

	engagement; (b) the role of government in that decision; (c) the reasons provided to government by POL for that decision; (d) the true reasons for the decision to terminate Second Sight's engagement.	Second Sight had expressed concerns that a source of problems experienced by postmasters might be Horizon itself, rather than dishonesty of postmasters, and the Post Office from 2015 denied Second Sight access to prosecution files that had been requested, the circumstances in which Second Sight's engagement was terminated, and the reasons for that termination, appear to merit the most careful scrutiny.	be an enquiry into these matters, including the extent of government involvement in decision-making.
“Qualification and Competence”	Insert further questions to address the experience and qualifications necessary to (a) understand a system such as Horizon; (b) enable expert opinion to be given in relation to a system such as Horizon; (c) enable digital evidence to be correctly analysed and interpreted.	The experience and qualifications of stakeholders is not adequately addressed in the Provisional List of Issues.	I am satisfied that issues of training and qualification have been adequately addressed within the Provisional List of Issues.
“Initial Complaint Review and Mediation Scheme”	Add further questions to address: (a) Post Office Limited's attitude to the Scheme; (b) the reasons for its failure: (c) the reasons why documents were withheld; (d) Project Sparrow; (e) record keeping.	The conduct of Post Office during this mediation scheme justifies detailed examination.	I am satisfied that the reasons for the failure of the Complaint Review and Mediation Scheme are addressed at Q.150 of the Provisional List of Issues.

<p>“The relationship between Post Office and Government”</p>	<p>Include further questions to address: (a) the frequency of contact between Post Office Limited and government; (b) retention of records of meetings; (c) whether ministers acted as shadow directors of Post Office Limited; (d) the role of government nominated non-executive directors on POL’s Board.</p>	<p>There was an element of control and influence of Post Office Limited by the government which was not readily visible.</p>	<p>I consider that these issues have been adequately addressed at Q.173 – 175 of the Provisional List of Issues.</p>
<p>The relationship between Post Office and SPMs</p>	<p>Insert further questions to address: (a) why POL did not recommend that applicants to be SPMs take independent legal advice; (b) why the contract between POL and SPMs was not updated; (c) whether POL obtained independent advice in relation to its contract with SPMs; (d) whether the policy of mutualisation influenced the removal of the suspense account facility.</p>	<p>This relationship was governed by an unfair, oppressive contract that was not updated to reflect the introduction of Horizon.</p>	<p>I consider that the nature of the contractual relationship between Post Office Limited and SPMs has been comprehensively addressed by Mr Justice Fraser in his “Common Issues” judgment. I am satisfied that the Provisional List of Issues adequately covers policy and decision-making in relation to the contractual liability of SPMs for shortfalls shown by Horizon. Changes to branch accounting procedures and the reasons for such changes are also addressed at Qs. 18 – 19 of the Provisional List of Issues.</p>
<p>The training of developers / technical competence of Fujitsu</p>	<p>Make amendments to examine (a) the nature and adequacy of the training given to Fujitsu’s software developers; (b) the level of technical competence within Fujitsu.</p>	<p>The capacity and expertise of Fujitsu should be raised and explored due to its involvement in other government contracts.</p>	<p>I am satisfied that the experience and qualifications of Fujitsu employees will be examined under the headings “E. Advice and assistance” and “F. Resolving Disputes” given that Fujitsu staff played a role in both of these areas.</p>

<p>“The conduct of the civil group litigation by POL”</p>	<p>The Inquiry should address: (a) POL’s failure to comply with its disclosure obligations during the group litigation; (b) POL’s repeated breaches of the CPR; (c) the legal advice provided to POL during the group litigation; and (d) the extent to which POL’s lawyers were aware of the failures in disclosure.</p>	<p>POL’s conduct of the group litigation was as oppressive and egregious as its conduct of criminal proceedings and civil recovery proceedings. Appropriate findings and recommendations should be made by the Inquiry to ensure that public bodies or quasi-public bodies are regulated in the way that they conduct themselves in bringing civil claims at public expense.</p>	<p>I have received further written and oral submissions on the question of the conduct of the Group Litigation and I consider that the List of Issues should be amended to include an enquiry into individual responsibility for Post Office Limited’s conduct of the Group Litigation including the extent to which decision-makers acted upon legal advice.</p>
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