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Number	Recommendation	Status	Proposal
1	Legal advice be sought from Counsel as to whether the decision to charge a SPMR with theft and false accounting could undermine the safety of any conviction for false accounting where a) the conviction was on the basis of a guilty plea, following which and/or in return for which the theft charge was dropped, and b) there had not been a sufficient evidential basis to bring the theft charge.	Partially undertaken – analogous advice was obtained from Brian Altman QC in February/ March 2015.	POL will instruct Brian Altman QC to provide legal advice on the specific questions posed, for the sake of certainty.
2	If such a conviction could be undermined in those circumstances, that Counsel review the prosecution file in such cases to establish whether, applying the facts and law applicable at the relevant time, there was a sufficient evidential basis to conclude that a conviction for theft was a realistic prospect such that the charge was properly brought.	No previous work, of a similar nature, has been undertaken	This is dependent upon the content of the advice provided by Brian Altman QC to recommendation 1.
3	POL consider instructing a suitably qualified party to carry out an analysis of the relevant transaction logs for branches within the Scheme to confirm, insofar as possible, whether any bugs in the Horizon system are revealed by the dataset which caused discrepancies in the accounting position of any of those branches.	Partially undertaken – Post Office considered selected transaction logs as part of the Complaint Review process.	POL will instruct an independent expert to determine whether such an analysis/review is feasible, and if it is, to provide an indication of the cost, time and process that would be incurred. Question: Does Jonathan consider Deloitte to be suitably independent?
4	POL instruct a suitably qualified party to carry out a full review of the use of Balancing Transactions throughout the lifetime of the Horizon system, insofar as possible, to independently confirm from Horizon system records the number and circumstance of their use.	Partially undertaken – the feasibility of such a review was considered with Fujitsu in mid-2015.	POL will instruct an independent expert to determine whether such an analysis/review is feasible, and if it is, to provide an indication of the cost, time and process that would be incurred. Question: Does Jonathan consider Deloitte to

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			be suitably independent?
5	POL instruct a suitably qualified party to carry out a full review of the controls over the use and capability of authorised Fujitsu personnel to create, amend or delete baskets within a sealed audit store throughout the lifetime of the Horizon system, insofar as possible.	Partially undertaken – considered by audits undertaken, principally the ISAE3402 Audit, which is carried out by E&Y.	POL will instruct a suitably qualified party to undertake this review, throughout the lifetime of the Horizon system, insofar as is possible. Question: Does Jonathan consider Deloitte to be suitably independent?
6	POL seek specialist legal advice from external Counsel as to whether the Deloitte reports, or the information within them concerning Balancing Transactions and Fujitsu's ability to delete and amend data in the audit store, should be disclosed to defendants of criminal prosecutions brought by POL. This advice should also address whether disclosure should be made, if it has not been, to the CCRC.	Completed: 1. Advice was obtained from Cartwright King and Brian Altman QC in mid-2015. Cartwright King identified the Balancing Transaction information as the only issue in the Deloitte reports which might require disclosure in Post Office criminal prosecutions. Brian Altman then advised that there was no current need for Post Office to give further general disclosure to prosecuted postmasters about Balancing Transactions, general complaints about "remote access" being insufficient to trigger Post Office's disclosure duties 2. The CCRC was notified of the Deloitte reports on 13 January 2016	POL will nevertheless instruct Brian Altman QC to provide legal advice on the specific questions posed, for the sake of certainty.
7	POL cross reference specific complaints about misleading advice from NBSC call-handlers with the possible employees who provided that advice and consider their personnel files, where available, for evidence as to the likelihood that the complaint may be well founded.	No previous work, of a similar nature, has been undertaken.	POL will attempt, for the time period covering complaints made, to: 1. Obtain a list of all NBSC call handlers 2. Identify any call handlers with complaints made against them in respect of 'providing misleading advice' 3. Cross reference any such identified call

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			handlers against complaints made by Scheme Applicants
8	POL commission forensic accountants to review the unmatched balances on POL's general suspense account to explain the relationship (or lack thereof) with branch discrepancies and the extent to which those balances can be attributed to and repaid to specific balances.	It is understood that E&Y audit POL's Suspense Account as part of its annual auditing of POL.	<p>POL will, in the first instance, make contact with E&Y to understand what, if any, analysis it performs on the POL Suspense Account during its annual auditing of POL. Assuming E&Y do not already hold answers to the questions posed, POL will commission forensic accountants to review any unmatched balances on POL's Suspense Account</p> <p>Questions:</p> <ul style="list-style-type: none"> - If E&Y do perform a suitable analysis of POL's Suspense Account, does Jonathan consider them independent, given they are POL's auditors? - If E&Y do not perform a suitable analysis of POL's Suspense Account, does Jonathan consider Deloitte to be suitably independent?