

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, LEGAL
POLTD/1011/0186

OFFENCE (s)

1. Theft - Contrary to Section 1 (1) of the Theft Act 1968
2. False Accounting - Contrary to Section 17 (1) of the Theft Act 1968
3. Fraud by false representation (Fraud Act 2006 - Section 2)
4. Fraud by failing to disclose information (Fraud Act 2006 - Section 3)
5. Fraud by abuse of Position (Fraud Act 2006 - Section 4)

Name: Khayyam ISHAQ

Rank: sub postmaster Identification Code: 4

Office: Birkenshaw FAD Code 163 306

Age:

GRO

Date of Birth:

GRO

Service: 2 years 7 months Date Service Commenced: 5 July 2008

Personnel Printout: At Appendix: C

Nat Ins No:

GRO

Home Address:

GRO

Suspended: Suspended on 8 February 2011 on the authority of Andrew Carpenter - Contract Manager

To be prosecuted by: Royal Mail Group (including Post Office Ltd)

Designated Prosecution Authority: David Pardoe, Senior Security Manager

Discipline Manager: Paul X Williams - Contract Manager

Royal Mail Group Ltd
Criminal Law Team

Further to the report on pages five to 11 of this report and the advice of the Criminal Law Team on pages 39 to 40 and page 43 of this file a second interview was conducted with Mr Khayyam ISHAQ, the identified person in the pre amble of this report.

Mr ISHAQ was contacted on numerous occasions and eventually agreed to attend for interview at Bradford Delivery Office on 27 September 2011.

On 27th September 2011 I attended at Bradford South Delivery Office accompanied by my colleague, Kevin RYAN, Security Manager. Mr ISHAQ

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, LEGAL

attended with his solicitor Mr Musa PATEL. We introduced ourselves to both Mr ISHAQ and Mr PATEL and our identity cards were shown. The reason for the interview was explained to both Mr ISHAQ and Mr PATEL. Disclosure was given and Mr PATEL had a conference with Mr ISHAQ prior to the interview taking place.

Interview with Khayyam ISHAQ

At 11.10 Mr Khayyam ISHAQ was interviewed at Bradford South Delivery Office Ripley Street Bradford BD5 7RS. Present throughout the interview were Stephen BRADSHAW and Mr Kevin RYAN, Security Managers. Mr ISHAQ requested the presence of legal representation and Musa PATEL (Solicitor) attended on his behalf. Form GS001 (Identifying Mark **SB/16**) was completed, signed and dated by Mr ISHAQ and is associated at **Appendix B**. Mr ISHAQ declined the offer of having a friend present. Form GS003 (Identifying Mark **SB/17**) was completed, signed and dated by Mr ISHAQ and is associated in **Appendix C**.

The interview was taped recorded, covered one tape and sealed with master tape seal 071404 (**SB/18**). A typed tape summary (**SB/19**) has since been prepared, a copy of which is now at pages **49** to **56**. The working tapes are associated in Appendix B of this file. I have retained the Master Tapes. A notebook entry of the interview was made and is associated in Appendix B of this file (Identifying Mark **SB/20**).

The purpose of the interview was explained to Mr ISHAQ and that we wished to clarify some points he had made during the interview on 7 April 2011.

It was said to Mr ISHAQ that during the interview on 7 April 2011, he stated that both he and Mr LIAQUAT had performed the balance and both produced the cash declaration. Mr LIAQUAT states in his statement that his sole responsibility was to serve customers.

Mr ISHAQ re-iterated that both he and Mr LIAQUAT both counted the cash and either of them would input the figures onto the Horizon system. He also maintained that Mr LIAQUAT had assisted with the balance.

It was said to Mr ISHAQ that during the interview on 7 April 2011, he stated that Mr LIAQUAT hours of attendance were 10 am to 4 pm. Mr LIAQUAT states that he worked 9 am to 5.30 pm and he arrived at 6.30 am with Mr ISHAQ.

Mr ISHAQ said that he opened the shop at 6.30 am and on occasions he would give Mr LIAQUAT a lift to work. He said that the hours of 10 am to 4 pm were Mr LIAQUAT's core hours and he sometimes worked outside of these hours. Mr ISHAQ did not have any records either as time owed or as paid hours for these extra hours. He said that he took Mr LIAQUAT's word for it.

It was said to Mr ISHAQ that during the interview on 7 April 2011, he stated that they did not share passwords. Mr LIAQUAT states that after he was initially logged onto the system by Mr ISHAQ he changed the password when prompted and told Mr ISHAQ the new password as this is what he thought he had to do.

Mr ISHAQ stated that after setting up Mr LIAQUAT he never knew the password and denied that Mr LIAQUAT had ever come to him with his new password.

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, LEGAL

It was said to Mr ISHAQ that during the interview on 7 April 2011, he stated that Mr LIAQUAT was present but Mr LIAQUAT states that he was never present when a final figure was reached.

Mr ISHAQ stated that sometimes Mr LIAQUAT was present but sometimes he would leave a bit earlier but as he was being shown how to do a balance, it would have been in his interest to stay.

It was said to Mr ISHAQ that during the interview on 7 April 2011, he stated that for the TP 7 (SB/8) - shortage for £4211.21 and TP 8 (SB/9) - shortage for £3658.13 that Mr LIAQUAT had forgotten to count the cash. Mr LIAQUAT states that he had never been informed of any discrepancies and that he had never been told that he had forgotten to count any cash.

Mr LIAQUAT stated that one amount was left on the side and the other amount was left in the drawer. He further said that Mr LIAQUAT forgets most things and that it was a small office and Mr LIAQUAT had said to him that he had forgotten to count the cash and was told to put it back in the safe as they had already done the balance. Mr ISHAQ said that at the first interview he had forgotten to mention the money had been put back into the safe.

Mr LIAQUAT also confirmed that as the money had been in the office for TP7 and TP8, this is why he had not contacted Chesterfield to report the shortages.

It was said to Mr ISHAQ that during the interview on 7 April 2011, he stated that he did not physically count the cash and stock but used populated figures. Mr LIAQUAT states that he had seen Mr ISHAQ physically count the cash and stock.

Mr ISHAQ replied that he did not always physically count the cash, but did on occasions but they were counting the cash on a weekly basis so the cash would be counted. He further said that when in bundles it wasn't counted but if it was loose then it was counted.

Mr ISHAQ stated that they did not count the stock and stated that when a remittance was received, Mr LIAQUAT was never there and he may have been there on occasions but Mr LIAQUAT never saw what was happening so he couldn't clarify if the cash or stock had been counted.

Mr ISHAQ stated that he got the cash and stock out and replenished the cash on the counter when required, but as Mr LIAQUAT's training progressed Mr LIAQUAT took over the responsibility of replenishing the cash and stock.

Mr ISHAQ was asked when the money could be repaid and replied that the business was up for sale and repayment would be made from the proceeds of the sale.

The interview was summarised and Mr PATEL agreed that it was a fair summary.

Master tape seal 071404 as signed, the tape sealed and the tape machine was switched off at 11:33.

To summarise:

POST OFFICE LTD CONFIDENTIAL: INVESTIGATION, LEGAL

- Mr ISHAQ maintained that his version of events at the first interview were correct.
- Mr ISHAQ did have inconsistencies in his replies
- Mr ISHAQ stated that Mr LIAQUAT had a tendency to forget things.
- Mr ISHAQ co-operated throughout the interview.

In Conclusion

Mr ISHAQ stated that Mr LIAQUAT's recollection and version of events were inaccurate and that Mr LIAQUAT was mistaken. He further said that Mr LIAQUAT was forgetful and if he was behind the Post Office counter he may not have even been looking at the Horizon screen, although Mr ISHAQ states that it would have been in his interest as he was in training.

Mr ISHAQ maintains that the two large discrepancies TP7 and TP8 had both been resolved and this is why he did not contact Chesterfield. The explanation differed in that he now states that the money for one BTS was left on the counter and the other was left in the drawer. He maintains that Mr LIAQUAT was fully aware and even brought this to his attention.

Mr ISHAQ still denies that he knew Mr LIAQUAT's password.

Mr ISHAQ stated that Mr LIAQUAT was given core hours but basically worked whatever he wanted and the only record was that kept by Mr LIAQUAT. He also said that he took Mr LIAQUAT's worded to what hours he was owed.

Mr ISHAQ's version of events for checking the cash and stock also varied. He now states that he occasionally checked the cash when it was received but the cash was always checked every week. He still denies checking any stock levels.

Mr ISHAQ said he was still in the process of selling the business and now had an interested buyer, the delay has been caused by both parties instructing the same solicitors, he confirmed that the outstanding money would be repaid out of the proceeds of the sale. He said that he was using Mr PATEL's firm of solicitors and he agreed to instruct them to issue a letter of undertaking in respect of the outstanding amount.

Copies of all documents or exhibits mentioned in this report can be found contained within the appropriate Appendix of this file, the originals are held at this office. This report in addition to the summary tape transcripts has been sent electronically to Casework Management Team.

This report is submitted for the present position to be noted and for consideration as to whether the evidence is sufficient to support a prosecution. No doubt the file will be returned in due course with the next appropriate course of action to be taken.

Stephen Bradshaw
Security Manager
Post Office Ltd Security Team
3 October 2011



Mobile

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