

Post Office Limited

Initial Complaint Review and Mediation Scheme: notes on Deloitte report

We have reviewed the draft Deloitte report entitled "Horizon: Desktop Review of Assurance Sources and Key Control Features". We think it is a promising initial draft. However, we do not think that in its current form, the report can be used to support the position which Post Office wishes to communicate publicly as the basis for changes it makes to the Mediation Scheme. With some further work, it should still be possible for Deloitte to shape it into a document which can serve that purpose. For example, aside from the content of the report, we think the drafting should be modified so that it is less specialised and in a form which is accessible to a sufficiently wide class of readers, such as SPMRs, MPs and other interested parties.

We set out some preliminary issues and questions for Post Office and Deloitte which we think, as a starting point, will assist to develop the report into a more useful end product.

1. Can we see copies of the assurance documentation reviewed by Deloitte for their report?
2. Is there sufficient time/budgetary allowance to ask Deloitte to redraft the report, if necessary in conjunction with Post Office's legal team and us, in less specialised language which can be fully understood by a much wider and more appropriate audience?
3. How were the three tasks which Deloitte say they were appointed to carry out on page 3 of their report devised?
4. On what basis were the "Horizon Features" defined by Deloitte?
5. More generally, how were Deloitte instructed? Did the Post Office direct Deloitte to conduct only a desktop review of the assurance work the Post Office has performed on Horizon or were they asked to do more than that?
6. Is the Post Office open to adapting the scope of the work Deloitte have been asked to do so that it focusses more on the functionality of Horizon rather than the assurance work the Post Office has performed with respect to Horizon?
7. Do Deloitte have the capability, within the time and cost constraints set by the Post Office, to review, at whatever level time and budget allow, how Horizon functions rather than whether the Horizon assurance work is satisfactory?
8. Would Deloitte be able to come to a conclusion on the basis of the existing assurance work and any additional documentation, other source material or interviews with relevant staff, and even if appropriately qualified, that Horizon works as it is designed to?
9. If it cannot reach the conclusion above, what conclusion do Deloitte believe they could reach as to the functionality of Horizon, assuming they will have to conduct any further work within reasonable time and cost constraints set by the Post Office?