

**Stephen Dilley**

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**From:** helen.rose@GRO  
**Sent:** 15 September 2006 10:37  
**To:** Stephen Dilley  
**Subject:** Re: Second witness statement of Helen Rose: P.O -v- Castleton

**Follow Up Flag:** Follow up  
**Flag Status:** Red

Stephen,

I have read the statement and with regards to the Former Subpostmasters Account Statement I am not sure if I can comment on this as I have no part in any documentation sent to the office or generated about the office once the audit is completed (apart from the audit report). I would presume it originates from the Former Subpostmasters Department in Chesterfield. This is the first time I have seen one.

As from the 25th of this month I am changing jobs again. My new title will be Security Analyst, I don't know whether that will need adjusting or not, I don't mind either way.

Also a snapshot contains all transactions, sales, stock and method of payments at an office. Every time a transaction takes place the snapshot would alter. It is only a balancing aid for postmasters/auditors and not classed as an accounting document. The snapshot will presume that every entry is correct and give you a derived figure of cash that should be in the office. Thus presuming that the receipts, payments, suspense account, cheques and stock are entered correctly. On arriving at the office an auditor would ask the postmaster to run a snapshot off, sometimes two, one for file without any marks on and a working copy for ticking off things when checked. There would be no reason or benefit to even look at previous snapshots.

The security inspection was started but from what I can remember not completed. The reason for this being that normal audits would require many compliance tests completing, including the security compliance. However when a postmaster is suspended for what ever reason then compliance tests are not completed. This would have been started as a matter of routine until we were notified that Mr Castleton was to be suspended.

Hope this helps

regards

Helen Rose

Investigation Manager  
Post Office Ltd  
Finance

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<mandy.talbot@GRO>, <carol.king@GRO>,  
14/09/2006 16:12 <andy.r.pearson@GRO>  
Subject: Second witness statement of Helen Rose: P.O -v- Castleton

Dear Helen,

I refer to our recent email exchange and attach a second witness statement for your approval, together with just those exhibits that you may not have seen previously.

Please can you read the statement very carefully and make sure that you are 100% happy with it, especially paragraph 12. Please could you also answer my question in bold italics in para 12.

Once I hear back from you, I'll draw up a final version and send it to you for signature.

Kind regards.

Stephen Dilley  
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