

Witness Name: Natasha
Bernard

Statement No: 1

Ref: WITN09390100

Dated: 16/10/23

POST OFFICE HORIZON IT INQUIRY

FIRST WITNESS STATEMENT OF NATASHA BERNARD

I, Natasha Bernard, will say as follows:

1. This witness statement is made following a request from the Post Office Horizon Inquiry ("Inquiry") dated 23 August 2023, for information pursuant to Rule 9 of the Inquiry Rules 2006 – Request number 1, regarding matters falling within Phase 4 of the Inquiry: action taken by Post Office Ltd against Subpostmasters.
2. I left the Post Office over 12 years ago and a lot of the questions raised in the Rule 9 request relate to matters nearly 20 years ago. This passage of time has meant that I have found it difficult to recall specific details and have had to rely heavily on the documents provided to me as part of the Rule 9 request to answer the Inquiry's questions. However, I have done my best to assist the Inquiry to the best of my recollection and will continue to assist the Inquiry in any way I can.
3. I can confirm that I have had legal assistance in responding to the Rule 9 request and drafting this statement. In order to obtain insurance for this legal assistance, I was in contact with the Post Office who provided me with the relevant contacts. I have not had any contact with the Post Office other than to obtain legal insurance coverage.

Relevant background

4. I commenced employment with Post Office Ltd on 10 September 1985 as a Counter Clerk. On 6 April 1998 I was an Assistant Branch Manager at Acton Crown Office and stayed in this role until 5 June 2000 when I was promoted to an Investigation Manager (“Security Advisor”) in South London. I subsequently left employment with Post Office Ltd on 25 February 2011, before starting work as a Fraud Disputes and Control Analyst at CCUK Finance Ltd from 9 August 2011 until 31 October 2016.
5. From November 2016 to August 2017 I was unemployed. From August 2017 to October 2017 I was self-employed, training individuals as an Accredited Counter-Fraud Specialist (“ACFS”). In November 2017 I commenced employment as an Executive Officer Work Coach for The Department for Work and Pensions and remain in this role to date.
6. In respect of my position as a Security Advisor, I came into the role after bumping into Tony Utting, who I knew from school. I think that he was Head of Investigations at the time and told me that vacancies were coming up in January 2000 for the Security and Investigations Team. I applied and was successful, starting on 5 June 2000. I cannot recall the exact dates but in my final years of working at the Post Office, I managed the Banking Fraud Team.
7. I can recall the job title changing and, in the main, I was called an ‘Investigation Manager’ and not a ‘Security Advisor’. I have therefore used the job title ‘Investigation Manager going forward.
8. Prior to becoming an Investigation Manager I had experience working on counters and managing branch offices. When I started my role as an Investigation Manager I went on

a Security Foundation course. Further details on this are below at “Training, instructions and guidance to investigators within the Security and Investigation Team”.

9. I was assigned a mentor, David Posnett, who I could seek guidance and support from and who I shadowed at the beginning of my role. My line manager was Paul Fielding and I also worked a lot with Tony Utting.

10. My role as an Investigation Manager was to carry out investigations into criminal offences committed against the Post Office, dealing with both Sub Post Offices and Branch Offices. The investigations I was involved with weren't just relating to audit shortages, but also other issues, such as suspected fraud. Where an audit shortage occurred, the Security and Investigation Team would get a call from the audit team, who would have attended the Sub Post Office for an audit and found a shortage. This was usually on a Thursday, as the Sub Postmaster would have declared their cash the night before. The team manager would then assign the case to somebody in the Security and Investigation Team to attend the Sub Post Office and investigate further. Who they assigned it to would generally depend on who was nearby and available, meaning I tended to do mostly South London based investigations.

11. Following an investigation, from what I remember, we would write a report to the Contracts and Services Manager. This report was only allowed to contain facts about what had happened and not an opinion. We would also write a report to the Criminal Law Team, which also summarised what had happened but in which you could express an opinion on next steps, including a recommendation on charges. I thought that we also wrote a third report but I cannot recall, and the documents do not assist me in recalling, what the content or purpose of the third report was or who it was written for.

12. I can remember the role specification changing a lot but I think that there was, at one point, a division between Security and Investigation roles. From memory, someone who had a 'Security' role would deal with the physical security of a post office branch, for example when there was a burglary. Someone who had an 'investigation' role would deal with issues such as internal fraud and audit shortages. However, my memory on this is limited and I cannot remember details about times or specific roles or responsibilities. I do, however, recall that the roles were, at one point, combined.
13. Overall, I thought my colleagues were brilliant. I can recall Tony Utting red marking my first report all over and really helping me to improve. Everyone was very professional and respectful and even though we had a laugh with each other, we were very serious when it came to the job and standards were very high.
14. As an Investigations Manager I had no involvement in disciplinary matters. After we conducted an investigation, we would write a report to assist the Contracts and Services Manager, an example being document [POL00044360]. This report had to be entirely facts based, with no opinion given. Beyond writing the report, we had no involvement in any decisions taken.
15. My role included carrying out interviews under caution of those accused of a criminal offence. I had full training on how to carry out interviews under caution and they were always carried out with another member of the team present. Before commencing the interview, we would always inform the individual of their right to legal representation and a friend.
16. In terms of disclosure in criminal or civil proceedings, once we had written our legal report, we would submit it to the Criminal Law Team with the relevant documents. They

would review it and give their advice. If their advice was to prosecute, they would list additional documents and evidence that they required. For example, witness statements. It would be our job to source and provide this. Should further information or evidence be needed during the lifetime of a case, the Criminal Law Team would contact us and we would assist in obtaining and providing it. I cannot recall having any official role in relation to disclosure other than sourcing and providing documents as and when requested. I also cannot recall whether I ever had any specific training on disclosure whilst working at the Post Office.

17. I had no involvement in litigation case strategy. When I submitted my legal report to the Criminal Law Team, I might recommend what the Sub Postmaster could be charged with, but it is my recollection that ultimately any charging decision was up to the Criminal Law Team. I can recall occasionally sitting in on conferences with Counsel who would ask questions about the evidence, but this was to provide information only, not to talk about litigation strategy.

18. My role included liaising with other Post Office departments. I can remember that there was a Casework Function Team. This department included the Casework Manager, who would start the initial process, sending cases to our team leader who would then hand them down to us to take forward. The name of the department changed a lot so it may have been called something else during my time.

19. Once we had carried out the investigation, we would submit the case to the Criminal Law Team who would look at the evidence and draft advice on prosecution. If prosecution was going ahead, we would prepare the committal and issue the summons. We might also liaise with the Criminal Law Team throughout the lifetime of a case if they requested further information and/or evidence. I can also recall getting in touch

occasionally with the Financial Investigation Unit although I cannot remember why. I assume it was to assist them in obtaining financial information.

The Security and Investigation Team's role in relation to criminal investigations and prosecutions

20. The Inquiry have provided me with a number of policies to assist in answering their questions on the above subject matter. A lot of these policies post-date the time that I left the Post Office (February 2011) and therefore I have not reviewed any of the documents after this date. To confirm, I have reviewed the following:

- i. Casework Management Policy (version 1.0, March 2000) ([POL00104747]) and (version 4.0, October 2002) ([POL00104777]);
- ii. Rules and Standards Policy (version 2.0, October 2000) ([POL00104754]);
- iii. Investigation Procedures Policy (version 2.0, January 2001) ([POL00030687]);
- iv. Disclosure Of Unused Material, Criminal Procedures and Investigations Act 1996 Codes of Practice Policy (version 1.0, May 2001) ([POL00104762]);
- v. Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (1 December 2007) ([POL00030578], which appears to be substantially the same as the policy of the same date with a variation on the title at [POL00104812]);
- vi. Royal Mail Group Security - Procedures & Standards - Standards of Behaviour and Complaints Procedure (version 2, October 2007) ([POL00104806]);

- vii. Royal Mail Group Crime and Investigation (S2) (version 3.0, September 2008) (**[POL00031004]**);
- viii. Royal Mail Group Crime and Investigation Policy (version 1.1, October 2009) (**[POL00031003]**);
- ix. Post Office Ltd - Security Policy - Fraud Investigation and Prosecution Policy (version 2, 4 April 2010) (**[POL00030580]**);
- x. Post Office Ltd Financial Investigation Policy (4 May 2010) (**[POL00030579]**);
- xi. Royal Mail Group Security - Procedures & Standards - The Proceeds of Crime Act 2002 & Financial Investigations (version 1, September 2010) (**[POL00026573]**);
- xii. Royal Mail Group Security - Procedures & Standards - Initiating Investigations (September 2010) (**[POL00104857]**);
- xiii. Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (version 1.1, November 2010) (**[POL00031008]**);
- xiv. Post Office Ltd Financial Investigation Policy (version 2, February 2011) (**[POL00104853]**);
- xv. Post Office Ltd Anti-Fraud Policy (February 2011) (**[POL00104855]**);
- xvi. Post Office Limited: Criminal Enforcement and Prosecution Policy (undated) (**[POL00030602]**).

21. I did not remember the Casework and Management Policies (**[POL00104747]** and **[POL00104777]**) prior to being provided them by the Inquiry. However, having reviewed them, I remember that I would use them to guide me with

what needed to be contained in the legal report. I do not specifically remember the Post Office Ltd policies listed above, although I appreciate that I would have been aware of them at the time of my employment. I do not recall any of the Royal Mail Group policies and it is less likely that I would have been aware of them at the time of my employment.

22. I did not have any role in the development and / or management of any of the policies listed above.

23. The organisational structure of the Security and Investigation Team changed so often during my employment in it that I find it difficult to remember how it was at any particular time. I can recall that, at one point, it was divided into lots of different sub-teams, two of which I think were called 'Fraud Risk' and 'Commercial Risk'. When I left, things were starting to change again but I cannot remember how.

24. The policies listed above governed the conduct of investigations conducted by the Security and Investigation Team and as part of the Fraud Investigation and Prosecution Policy ([POL00030580]), we had to ensure adherence and compliance with the following:

- a. Police and Criminal Evidence Act 1984
- b. Data Protection Act 1998
- c. The Data Protection (Processing of Sensitive Personal Data) Order 2000
- d. Regulation of Investigatory Powers Act (RIPA) 2000

- e. Human Rights Act 1998
- f. Criminal Procedures and Investigations Act 1996

25. I was not involved in the development of any policies within the Post Office post-separation and cannot recall that the separation had any impact in relation to the way investigations were conducted.

26. I do not remember what the process was for dealing with complaints about the conduct of an investigation by the Security and Investigation team and cannot recall any specific complaints happening.

27. In terms of supervision over criminal investigations, once we had written our report, it would go to our line manager who would review it and make sure we had exhausted every line of enquiry. Sometimes you would submit a report and they would give it back to you, suggesting other avenues of enquiry that you needed to pursue. If I had any queries, I would go to my supervisor to ask for help and they would always be very approachable and you felt like you could challenge them if you disagreed.

28. I do not think that the Post Office policy and practice regarding investigation and prosecution of Crown Office employees differed at all from the policy and practice and regarding investigation and prosecution of Sub Postmasters or their managers or assistants. Personally, I would always treat them the same. The only difference would have been that we had more control when going into a Branch Office as this was Post Office property, whereas if you were

going to a Sub Postmasters office, there was an extra layer of risk assessment as often, if it was part of the Sub Postmaster's house.

Audit and investigation

29. The Inquiry have asked me to consider the document 'Condensed Guide for Audit Attendance' (version 2, October 2008) ([POL00104821]). However, this document looks like it is for auditors and I do not remember ever having seen it before.

30. An investigator would not attend an audit but would be called afterwards, if a shortfall had been discovered in the audit. Upon attendance, you would speak to the auditor who would let you know if the Sub Postmaster had made any significant statement explaining the cause of the shortfall. You would then start to gather facts and inform the Sub Postmaster that you needed to interview them under caution.

31. An investigation would always happen following an audit where a shortfall was discovered if it was more than a nominal amount. I cannot remember what the threshold amount was. I think that reports were reviewed by our line manager, and can recall that this was certainly the case when we did not have much experience. However, I think that once we became more experienced, our reports would be sent direct to the Criminal Law Team but could be reviewed by our line manager beforehand on request.

32. I believe that it was up to the Contracts and Service Manager to decide whether a Sub Postmaster would remain as a Sub Postmaster or whether a

temporary Sub Postmaster would take over. As noted above, we would issue a report to help them make a decision but were not involved in the actual decision making process and our report had to be facts only.

33. If, when carrying out an investigation, there was suspected fraud involved, I would raise this to the Criminal Law Team in my legal report as a potential offence.

The process followed by Security and Investigation Team investigators when conducting a criminal investigation following the identification of a shortfall at an audit

34. As described above, once a decision had been made to conduct a criminal investigation, we would attend the Sub Postmasters Post Office to gather facts and interview them under caution. The investigation would have followed the inquiry methods as detailed in 3.1 of document [POL00030687] 'Investigation Procedures'.

Decisions about prosecutions and criminal enforcement proceedings

35. Following an initial investigation, it was the Criminal Law Team who would decide whether a Sub Postmaster, their manager(s) or a Crown Office employee should be prosecuted. Although we could write recommendations in our legal report, it was up to the Criminal Law Team to decide what charges to bring. I cannot speak for the rest of the Security and Investigation Team but, unless it was glaringly wrong, I would not challenge a decision on the charges to be brought by the Criminal Law Team. I knew that there was a test applied by those making prosecution and charging decisions, but I do not remember

what this was. I do not think that the Contract and Services Manager had any input into the prosecution decision-making process. I think that they were only involved with the discipline aspect of the case and the Criminal Law Team were involved in the legal aspect.

36. I was not involved in any restraint of a suspect's assets, as this was dealt with by the Financial Investigation Unit. We would tell them about the case and they would look at it to see if criminal proceedings should be pursued. As I was not involved in this, I do not feel able to comment on what factors they considered when making decisions around this.

Training, instructions and guidance to investigators within the Security and Investigation Team

37. When I began my role within the Security and Investigation Team, I completed the Security Foundation Course, which provided training on a wide range of skills, including carrying out interviews, taking witness statements, conducting searches, obtaining evidence and drafting investigation reports. I remember that there were about 17 modules in total. The course had two exams, both of which you needed to pass to carry on the role. This training included being made aware of Post Office policies around the duty on an investigator to investigate a case fully and what this meant in practice. I also shadowed David Posnett for the couple of few months to receive additional instructions and guidance on investigations, before taking on my first case around August 2000.

38. I can also recall having training on how the Horizon system worked and that it essentially worked as a giant calculator.

39. As referenced above, 3.1 of the Casework and Management Policies ([POL00104747] and [POL00104777]) laid out what needed to be included in the legal report. You would have to assume that the legal team knew nothing about the Post Office so would explain everything from the background of the case, to the resultant shortage. You would then make recommendations and say whether you had identified any weaknesses in the case.

Analysing Horizon data and requesting ARQ data from Fujitsu

40. In answering the Inquiry's questions on this subject matter, I can confirm that I have reviewed the following documents:

- i. The document entitled "Conducting Audit Data Extractions at CSR" dated 4 May 2000 at [POL00029169];
- ii. The document entitled "Conducting Audit Data Extractions at Live" dated 27 November 2001 at [FUJ00152176];
- iii. The document entitled "Management of the Litigation Support Service" dated 27 October 2009 ([FUJ00152212]). Please note that I have not reviewed the other versions of this document as they post-date my employment.
- iv. The document entitled "Audit Data Extraction Process" dated 13 September 2010 ([FUJ00152216]). Please note that I have not

reviewed the other versions of this document as they post-date my employment.

- v. The documents entitled "Security Management Service: Service Description" (SVM/SDM/SD/0017) dated 24 August 2006 ([FUJ00002033]), 31 December 2008 ([FUJ00080107]) and 15 October 2010 ([FUJ00002264]). Please note that I have not reviewed the other versions of this document as they post-date my employment.

41. To confirm, whenever I dealt with an investigation for a shortfall, I would usually request ARQ data from Fujitsu as part of my investigation. I did this as a matter of course, not because of any suspected issue with Horizon and in fact, I do not recall that I ever dealt with a case where the Sub Postmaster raised issues with Horizon at the time.

42. I remember that there was a process to request ARQs but I cannot remember what it was. I remember speaking to Penny Thomas at Fujitsu but I do not know whether she was responsible for the provision of data or authorising an ARQ request.

43. I think that there was a limit on the number of ARQ requests which would be provided by Fujitsu but I cannot recall amounts and this was not something that I was involved in. I remember that sometimes we were told to hold back requests until the following month because the data request limit had been reached.

44. I do not remember whether there was a difference between Legacy Horizon and Horizon Online when it came to requesting ARQ data. I do not know what Legacy Horizon is.

45. I have been asked about my recollection of obtaining audit data. It is my assumption that what is meant by this, is data available to or obtained by an auditor as part of an audit. I can recall, on occasions, requesting an auditor to run reports from the Horizon system. However, the report was difficult and lengthy to look through as it presented itself on a long piece of paper which wound up like a ball of receipts. It was much easier to instead request the data from Fujitsu as they could present it on an excel spreadsheet which was easier to read.

46. I cannot recall whether or not the data was provided to the Sub Postmaster but I assume that it would have been during disclosure. If relevant, an extract from a report might be provided to the Criminal Law Team within the investigation documents.

47. Any data that was obtained by Fujitsu was presented in a spreadsheet for the relevant period that you requested it for. This spreadsheet was given to you on a disc. As noted above, I remember speaking to Penny Thomas but I cannot recall the circumstances around these conversations. I cannot recall anybody called Gareth Jenkins or what their role was.

48. I do not know what prosecution support Fujitsu was contractually obliged to provide to Post Office. I had nothing to do with contractual arrangements with Fujitsu and do not feel able to comment on any contractual requirements on them, either in relation to Legacy Horizon or Horizon Online.

Relationship with others

49. I cannot recall having any involvement with Cartwright King Solicitors.

50. I did not have any involvement with the National Federation of Sub Postmasters other than to ask a Sub Postmaster if they wanted somebody from the National Federation of Sub Postmasters to be present when we interviewed them under caution. I do not remember any direct interaction that I had with them.

Prosecution of Ms Adedayo

51. The Inquiry have asked me for a full and detailed account of the investigation and prosecution of Oyeteju Adedayo. At the outset, I would like to say that I have no direct memory of the case. I have had to rely wholly on the documents provided to me to be able to provide my answers and only been able to expand where I can comment on general practices and procedures.

52. In consideration of Ms Adedayo's case I can confirm that I have reviewed the following documents:

- a. the witness statement of Ms Adedayo **[WITN09390100]**;
- b. the audit report **[POL00068926]**;

- c. the investigation report **[POL00044360]**;
- d. the legal report **[POL00044366]**;
- e. the record of the Ms Adedayo's interview **[POL00066742]** (part 1)
and **[POL00066745]** (part 2);
- f. the memo dated 15 September 2005 **[POL00064797]**;
- g. the memo dated 6 October 2005 **[POL00044361]**;
- h. the memo dated 17 October 2005 **[POL00052904]**;
- i. the memo dated 7 March 2006 **[POL00044362]**;
- j. the memo dated 25 November 2005 **[POL00052916]**;
- k. the notification of proceedings to the police **[POL00044363]** and
[POL00044364];
- l. the schedule of charges **[POL00044367]**;
- m. the memo dated 27 January 2006 **[POL00052911]**;
- n. the notification of disposal to police **[POL00044365]**;
- o. the Financial Investigation Events Log **[POL00047897]**;
- p. the section 16 statement **[POL00044370]**;
- q. the Financial Investigation Document Schedule **[POL00047865]**;
- r. the memo dated 5 October 2006 **[POL00052907]**;
- s. the Memorandum for the information of the accused **[POL00044358]**;
- t. the Antecedents form for Oyeteju Adedayo **[POL00052902]**;
- u. transcript to Ms Adedayo's evidence to the Inquiry on 21 February
2022 (pages 60 to 104) **INQ00001039**

53. I have also read Ms Adedayo's Impact Statement **[WITN01780100]**.

54. Document **[POL00044360]** lays out a summary of how I came to be involved in Ms Adedayo's case. This confirms that, on Monday 5 September 2005, Branch Auditor, Mr Deepak Valani, attended Rainham Road Sub Post Office Branch to conduct a routine cash and stock verification audit. The audit resulted in a shortage of £52,864.08. The Security and Investigation Team were immediately informed and I went into the branch that same day to commence an investigation.

55. Document **[POL00068926]** shows that the auditor, Mr Deepak Valani wrote to me on 5 September 2005 to inform me that there was a shortfall and a decision was taken to suspend Ms Adedayo. I do not know who made this decision but it would probably have been the Contract and Services Manager.

56. The document shows that I was involved in the initial investigation and carried out an interview under caution, along with Adrian Morris, but I cannot remember anything beyond what is contained in the two transcripts of this interview **[POL00066742]** (part 1) and **[POL00066745]** (part 2). I would have written the legal report **[POL00044366]** following the interview and the Criminal Legal Team would have made the decision as to whether to prosecute and under what charges. I would have also written the report to the Contracts and Services Manager **[POL00044360]**. Again, this was all normal practice.

57. I have considered the transcript of Ms Adedayos' evidence to the Inquiry on 21 February 2022 [INQ00001039], pages 60 to 104. Here, Ms Adedayo described that on the day of the initial audit of her branch (5 September 2005) there were "plain clothes police officers" in attendance (see page 76, lines 18 to 20). I am not a police officer and have never presented myself as such. When we attended investigations, we would show identification and so I do not think that she can be referring to me at this point.

58. I cannot recall what information was provided to me in respect of the audit. However, it was usual for auditors to provide us with information about the shortage and any explanation that the Sub Postmaster had given. Having reviewed my legal and disciplinary reports at [POL00044360] and [POL00044366], I assume that the auditors would have told me of the shortfall of £52,864.08 and that Ms Adedayo had informed the auditors, prior to the commencement of the audit, that the accounts would be approximately £50k short and wrote a note to that effect. However, this is only my assumption and not based on my memory. I did not have any involvement in the audit of this branch as that was not part of my job role.

59. During her evidence to the Inquiry [INQ00001039] at page 84, Ms Adedayo states that after she was interviewed she had been told "*You'd better get yourself a lawyer because you're going to go down for a very long time and we are going to make sure that you never work again*". I am not aware of this or words to that effect having ever been communicated to Ms Adedayo or any

Sub Postmaster who I interviewed. I would have been shocked if someone said that as it is completely inappropriate. Had I ever heard anything said to this effect, I would have told my line manager and would have reported it. Although I cannot remember the interview of Ms Adedayo I am confident that I would have remembered something as serious as this being said as it is so shocking.

60. Besides Adrian Morris, who I can see from the transcripts interviewed Ms Adedayo with me, I cannot recall anyone else at the Post Office who provided assistance to the investigation apart from the auditors.

61. I do not think that I obtained legal advice at any stage of the investigation prior to sending my report to the Criminal Law Team. That document is at **[POL00044366]**.

62. I cannot remember the sources of evidence that I considered during the course of the investigation. However, I would normally have considered what the audit showed, what any Horizon data showed and what she said on the day. I cannot remember if we also interviewed Joan, who Ms Adedayo refers to, or took a witness statement from her.

63. At no point was I aware of any allegations made by Ms Adedayo relating to the reliability of the Horizon IT system. At the outset and throughout the lifetime of the case, she consistently said that she had taken the money. She

never attributed the shortfall to issues with the Horizon system. Had she done, I would have made further investigations.

64. I cannot remember whether Fujitsu were contacted to provide any additional data in relation to this case. I would like to think that ARQ logs were sought, but I also might have relied on the logs printed on the day. I cannot remember.

65. In respect of my role in relation to the prosecution of Ms Adedayo, I was the lead investigator which essentially involved conducting the initial investigation, including an interview under caution and preparing the reports and putting together the case file.

66. I do not think that I was the Disclosure Officer in this case and I cannot ever remember holding this official title. Although I did assist with sourcing and providing information when requested, I had no direct involvement in actually disclosing it.

67. Document **[POL00052911]** is a memo from Debbie Helszajn, which states that Ms Adedayo appeared at Chatham Magistrates Court on 19 January 2006 and pleaded guilty to the three charges and accepted the further offences set out in the Schedule of TIC's. She advises that I should attend the sentencing hearing. This was a normal course of action as all Investigation Managers were asked to attend sentencing hearings and write something up after the sentencing to conclude the case. I have no direct memory of the

sentencing hearing and therefore cannot confirm whether or not I did actually attend. However, it would not have been unusual for me to arrange for someone else from the team to go in my place if I could not attend.

68. The only involvement that I had in the financial investigation was to provide a summary to the Financial Investigation Unit ("FIU") to help them understand the case. It would have been the FIU who made the decision to commence confiscation proceedings in respect of Ms Adedayo, not me. I had no involvement in the confiscation proceedings. Beyond what is contained in the documents, I cannot recall any further involvement that I had in this case.

69. I do not have any other reflections about this matter that I think are relevant, other than to make clear that I never had any knowledge of any problems with Horizon and no reason to suspect that there was anything wrong with the Horizon system.

General

70. I cannot remember ever having a case where the integrity of Horizon was brought into question. I was shocked when all of the cases came out about it as I cannot recall anyone ever saying to me that a shortfall was due to Horizon when I conducted any of my investigations. I always kept an open mind during an investigation and if a Sub Postmaster had said that there was a problem, I would have been looking for it during my investigation. I never let something go if I thought there was an issue which hadn't been resolved in any aspect of my work.

71. Given that the issue of Horizon was never raised to me, I do not feel that I can comment as to whether I consider sufficient information regarding bugs, errors and defects in Horizon was passed to the Post Office by Fujitsu.

72. I can only comment on my own cases and only feel able to repeat that the issue of Horizon was never brought up. Had it arisen, I would have investigated it further.

73. There are no other matters that I wish to bring to the attention of the Chair of the Inquiry.

Statement of Truth

I believe the content of this statement to be true.

Signed: **GRO**

Dated: 16.10.2023

Index to First Witness Statement of Natasha Bernard

No	URN	Document Description	Control Number
1.	POL00104747	Investigation Policy: Casework Management (England & Wales) v1.0	POL-0080387
2.	POL00104777	Investigation Policy: Casework Management (England & Wales) v4.0	POL-0080417
3.	POL00104754	Investigation Policy: Rules & Standards v2.0	POL-0080394
4.	POL00030687	Investigation Policy - Investigation Procedures v2 January 2001	POL-0027169
5.	POL00104762	"Investigation Policy: Disclosure of Unused Material, Criminal Procedures and Investigations Act 1996 Codes of Practice" v0.1	POL-0080402
6.	POL00030578	S02 Royal Mail Group Criminal Investigation and Prosecution Policy December 2007	POL-0027060
7.	POL00104812	"Royal Mail Group Ltd Criminal Investigation and Prosecution Policy"	POL-0080444
8.	POL00104806	Royal Mail Group Security – Procedures and Standards: Standards of behaviour and complaints procedure No.10-X v2	POL-0080438
9.	POL00031004	RMG Policy - Crime and Investigation (S2) - version 3.0	POL-0027486
10.	POL00031003	Royal Mail Group Crime and Investigation Policy v1.1 October 2009	POL-0027485
11.	POL00030580	Post Office Ltd - Security Policy: Fraud Investigation and Prosecution Policy v2	POL-0027062
12.	POL00030579	Post Office Ltd Financial Investigation Policy, May 2010	POL-0027061

13.	POL00026573	RMG Procedures & Standards - Proceeds of Crime Act 2002 & Financial Investigations doc 9.1 V1	POL-0023214
14.	POL00104857	Royal Mail Group Security Procedures & Standards: Initiating Investigations doc 2.1	POL-0080489
15.	POL00031008	RMG Ltd Criminal Investigation and Prosecution Policy v1.1 November 2010	POL-0027490
16.	POL00104853	Post Office's Financial Investigation Policy	POL-0080485
17.	POL00104855	Post Office Ltd. Anti-Fraud Policy	POL-0080487
18.	POL00104968	POL - Enforcement and Prosecution Policy (with comments)	POL-0080600
19.	POL00030602	POL: Criminal Enforcement and Prosecution Policy	POL-0027084
20.	POL00104821	Condensed Guide for Audit Attendance v2	POL-0080453
21.	POL00029169	ICL Pathway Conducting Audit Data Extractions at CSR Process (v1)	POL-0025651
22.	FUJ00152176	Conducting Audit Data Extractions at Live - ICL Pathway Ltd - v2.0	POINQ0158370F
23.	FUJ00152212	Management of the Litigation Support Service - Fujitsu v1.0	POINQ0158406F
24.	FUJ00152216	Audit Data Extraction Process - Fujitsu v0.2 Draft	POINQ0158410F
25.	FUJ00002033	Fujitsu Services Security Management Service: Service Description. Version 1.0	POINQ0008204F
26.	FUJ00080107	Fujitsu's Guidance on Security management service: Service Description (v.2)	POINQ0086278F
27.	FUJ00002264	Fujitsu and Post Office Document re: Security	POINQ0008435F

		Management Service: Service Description v3	
28.	POL00068926	Audit report of Rainham Road Post Office (FAD098941X) by Deepak Valani	POL-0065405
29.	POL00044360	Theft/False Accounting report - Oyeteju Adedayo	POL-0040839
30.	POL00066742	Transcribed note on Oyeteju Adedayo Interview	POL-0063221
31.	POL00066745	Transcript of Oyeteju Adedayo Interview - Tape 2	POL-0063224
32.	POL00064797	Internal Memo from Darryl Owen to Criminal Law team recommending prosecution be pursued (Oyeteju Adedayo)	POL-0061276
33.	POL00044361	Memo from Debbie Helszajn to Ms Natasha Bernard regarding prospect of conviction in Post Office Ltd v Oyeteju Adedayo case	POL-0040840
34.	POL00052904	Internal memo from Terry Crowther to Natasha Bernard, RE: Solicitors Advice on Prosecution and Schedule of Charges (Oyeteju Adedayo)	POL-0049383
35.	POL00044362	Oyeteju Adedayo case study - Memo from Phil Taylor to the Post Office Investigation Team regarding Regina v Oyeteju Adedayo	POL-0040841
36.	POL00052916	Letter from Natasha Bernard to Debbie Helszajn, RE: Oyeteju Adedayo Summons	POL-0049395
37.	POL00044363	Notification of proceedings to police - Oyeteju Adedayo - False accounting	POL-0040842
38.	POL00044364	Notification of proceedings to Police -	POL-0040843

		Oyeteju Adedayo - False accounting	
39.	POL00044367	Schedule of charges for Oyeteju Adedayo in Post Office Ltd v Oyeteju Adedayo	POL-0040846
40.	POL00052911	Memo from Debbie Helszajn (Royal Mail) to Investigation Team Post Office Ltd Re Post Office Ltd v Oyeteju Adedayo - Pleaded guilty, on notice of compensation	POL-0049390
41.	POL00044365	Form NPA 03 1/97 - Notification of disposal to police - Oyeteju Adedayo	POL-0040844
42.	POL00047897	Oyeteju Adedayo Case Study - Financial Investigation Events Log, Case Number: FI 0506 0336	POL-0044376
43.	POL00044370	Statement of information relevant in accordance with section 16 (6) of the proceeds of Crime Act 2002 Regina v Oyeteju Adedayo	POL-0040849
44.	POL00047865	Financial Investigation Document Schedule FI 0506 0336	POL-0044344
45.	POL00052907	Memo from Phil Taylor to Investigation Team Post Office Ltd, RE: R v Oyeteju Adedayo, Maidstone Crown Court	POL-0049386
46.	POL00044358	Memorandum for the information of the accused - Oyeteju Adedayo	POL-0040837
47.	POL00052902	Antecedents form for Oyeteju Adedayo	POL-0049381
48.	INQ00001039	Transcript (21/02/2022): Post Office Horizon IT Inquiry - John Dickson [WITN0166], Pauline Thomson [WITN0258], Timothy Burgess	INQ00001039

		[WITN0187], Siobhan Sayer [WITN0183] and Oyeteju Adedayo [WITN0178]	
49.	POL00044366	Report for theft/false accounting - Oyeteju Adedayo	POL-0040845
50.	WITN01780100	Impact Statement of Ms Adedayo	WITN-01780100