

Witness Name: Graham Ward

Statement No.: WITN10590100

Dated: 4 January 2024

POST OFFICE HORIZON IT INQUIRY

FIRST WITNESS STATEMENT OF GRAHAM WARD

I, Graham Ward, will say as follows

Introduction

1. This witness statement is made to assist the Post Office Horizon IT Inquiry (the "Inquiry") with the matters set out in the Rule 9 Request dated 12.12.23 (the "Request"). I have received advice and assistance from a lawyer in the preparation of this statement.

Relevant Background

2. I am currently employed by the Metropolitan Police, as a member of their police staff, working in an administrative role within the Economic Crime Team.
3. I am a former employee of Post Office Ltd ("POL") which I joined in 1984. I left the business in May 2016.
4. During my employment with POL, I held the following positions, which I have set out to the best of my memory:
 - a. 1984 – 1992, Post Office Counter Clerk at various branches within South London. This role involved serving members of the public and balancing my

counter till each week. I would also be involved each week in the preparation and completion of the office branch account. I also tutored new counter clerks on arrival at the Gatton Road branch in Tooting, which was also a 'satellite' training office with a training team based above the branch. I also covered various branch manager roles on occasions during periods of annual leave.

- b. In 1992 I was promoted to the role of Assistant Area Manager in the London South West District, supporting Subpostmasters with the day-to-day running of their branches in the SW2 to SW10 area. This included assisting with balancing their accounts, processing 'error notices' received, and assisting when required with various incidents including burglary or robberies. Following a business re-organisation, this role was removed so I then joined a Branch Conversion Project Team briefly, which involved the conversion of Branch Post Offices to Modified Agency Branches.
- c. In around 1993, I joined the South East Regional Audit Team as an auditor, which involved auditing branch accounts and undertaking various compliance tests. During this period I was seconded to a project team for approximately 6 months, a role which involved installing lottery terminals in branches within the South East of England.
- d. In around 1997, I joined the Post Office Investigation Team, initially as an Investigation Analyst working to and being line managed by an Investigation Manager named Aileen Saubelle. I can recall receiving formal training via the Royal Mail Training team, which was based in Croydon. This training consisted of awareness of the Police and Criminal Evidence Act ("PACE"), search techniques and interviewing suspect offenders. I had to

pass an assessment at the end of the two week course. Following a re-evaluation of my job, the role of Investigation Analyst was retitled Investigation Manager (I cannot recall the date), whereupon I began leading investigations as a First Officer, investigating criminal offences committed against the business. This involved conducting investigations, interviewing suspected offenders and preparing cases for prosecution at either the Magistrates or Crown Court. The role also involved providing advice on physical security related issues at branches. My line manager at this time was Ray Pratt.

- e. My recollection is that, before moving into my next role (described in the paragraph below), I covered the role of Investigation Team Leader for a very brief period (possibly around six to eight weeks). It may be that I was providing cover for a colleague, but I am unable to recall.

- f. Sometime in 2001, I moved briefly to a Policy and Standards Manager role but, following a team restructure, I moved into the role of Assistant Casework Manager from 2002. When the incumbent Casework Manager, Brian Sharkey, left the business in 2004, I took on the role of Casework Manager until sometime in 2007. During this time I had line management responsibility for four or five administrative support staff. The role of Casework Manager was varied and included responsibility for raising cases for formal investigation and the provision of performance statistics to senior management. The role also involved regular communication and liaison with law enforcement agencies and assorted stakeholders across POL. The Casework Manager was also the single point of contact for requesting Horizon data from Fujitsu via the Audit Record Query ("ARQ") process. I

believe my previous experience as a counter clerk, assistant area manager, auditor and investigator meant I had a sound understanding of the requirements to perform the Casework Manager role. My line managers during this period were Tony Utting and then Dave Pardoe.

- g. Due to the high volume of work within the Casework Team and then, following another team restructure for which I cannot recall the date, I was promoted to the role of Casework and Banking Fraud Team Leader, which was essentially a similar role to that of the Casework Manager but which brought into the team, two other managers, Jason Collins and Natasha Barnard, to help me with the workload. I line managed both the new managers and they split the line management of the support staff.
- h. At some point in 2007, I cannot recall the exact date, I moved into the role of an Accredited Financial Investigator ("FI"), which involved seeking recovery of money stolen from the business through the application of the Proceeds of Crime Act 2002 ("POCA"). To perform this role I was required to achieve Accreditation via the Asset Recovery Agency under Parts 2 and 8 of POCA. I also achieved a BTEC diploma in Financial Investigations as part of my training during this period. The role of an FI included making applications at a Crown Court for Production, Restraint and Confiscation Orders. My line manager was Ged Harbinson and, when he left, Paul Southin took over as the FI Team Leader and as my line manager. I believe my previous experience as an auditor, investigator and Casework Manager provided me with a good background and understanding for Financial Investigation work.
- i. At some point in 2012, I was moved into the Information Security Team for

a period of approximately eight to 10 months, working to the Head of Information Security and also supporting an external contractor on a project involving PCI Data Accreditation. My line manager during this period was Richard Barber.

j. In January 2013, I left the Security Team, having successfully applied for the role of Mail Conformance Manager within the National Network Conformance Team, where I remained until I left the business in May 2016. My line manager during this period was Gayle Peacock.

5. I do not recall any reason to question the capability or professionalism of any of my line managers during the time I was employed by POL.

6. The Request asks me in particular to describe any roles I had in relation to disciplinary matters, interviewing suspects, disclosure in criminal or civil proceedings, litigation case strategy and liaising with other POL departments regarding the progress of cases. My role in relation to disciplinary matters was limited to those staff I line-managed directly, and I do not recall having to deal with any such matters. In my role as Investigator, I interviewed suspect offenders and was responsible for disclosure of material in these cases. I was not involved in litigation case strategy but did liaise with POL civil litigation lawyers in terms of requesting ARQ data, and also the Criminal Law team in respect of my own cases as both an Investigator and FI and also as the Casework Manager.

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

7. Paragraph 5 of the Request draws my attention to a series of documents containing policies relating to investigations, and asks a number of questions about the structure of the Security Team, the role of the Financial Investigation

Unit, and my role in relation to the development of policies and procedures. The Request also asks me to give an account of the legislation, policies and guidance which governed the conduct of investigations

8. The structure of the Security Team changed frequently during my time in the team and I cannot recall with any certainty when and how often these changes occurred. Around the time I joined the team in 1997, there was a move away from the corporate structure of the Post Office Investigation Department. This meant each of the business units (Royal Mail, Parcelforce and the POL) had their own independent investigation teams. However the Royal Mail Criminal Law Team continued to advise on all POL cases. This remained the case until POL separated from Royal Mail Group in approximately 2011, and at that point prosecutions were dealt with by a Senior Lawyer, Jarnail Singh, and external solicitors.
9. From memory, the POL Security team when I joined it included an Investigation Team; Physical Security Team (dealing with burglary, robbery, safes and alarms etc.); Commercial Security Team; and IT Security Team. When I left the team in 2013, John Scott was the Head of Security, having been in post from approximately 2007. I recall John Scott giving a presentation on Security Team strategy and new structure for the team at an event, where he outlined the five new strands, namely Security Operations, Physical Security, Information Security, Commercial Security and Security Administration.
10. I cannot recall having input to these documents, aside from the document referred to at paragraph 11 below, which I may have had some input to but cannot recall with any certainty.
11. I have reviewed the document at [**POL00084989**] (the "Security & Investigation

Financial Investigation Unit Criminal Debt Recovery Process"). The Request says that I am referred to in this document as the Financial Investigation Unit ("FIU") manager. I have reviewed this document and on page 1, at Step 1, I note that the document refers to Ged Harbinson as the FIU Manager. I am referred to on page 2 at Step 3 as one of the FIs.

12. The role of the FIU was to pursue recovery via the application of POCA. Decisions to carry out financial investigations were informed by the amount of the loss in each case. [POL00084989] indicates that the FIU would become involved where losses were greater than £20,000. I cannot recall exactly when, but this amount may have increased from a figure lower. The reason for the increase was the volume of work we could realistically manage.
13. In addition to the various internal policies and procedures, Investigators were also required to adhere to PACE, the Criminal Procedures and Investigations Act, the Data Protection Act and the Human Rights Act. Internal policies may have changed, but I do not recall any significant changes other than the introduction of Fraud Act legislation.
14. From memory, POL's policy with regards to the investigation and prosecution of offenders was the same for all POL employees, as well as for Subpostmasters, managers and staff. I recall a 'Triggers & Timescales' document that was held on the Intranet site, which broadly outlined the types of cases the team would investigate and the expected timescales for completion.

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

15. Paragraph 11 of the Request asks me what process investigators followed when conducting investigations, once a decision had been made to conduct a criminal

investigation. Having been contacted by the Audit Team or a Contract Manager and asked to attend an audit shortage, my recollection is that Investigators would obtain as much information as possible via the person making the phone call and, if they had time, they would try to obtain a Subpostmaster's printout from HR which recorded personnel details for the Subpostmaster and staff. The next course of action would be a decision for the Investigator to make, in conjunction with their team leader, but invariably every effort would be made to attend the Post Office on the day to conduct further enquiries.

Decisions about prosecution and criminal enforcement proceedings

16. Paragraph 12 of the Request asks me who decided whether a Subpostmaster (or their manager and/or their assistants) or a Crown Office employee should be prosecuted and the considerations that informed that decision. Following attendance at an audit shortage, and after any suspect offender interviews had been undertaken, the Investigator would then complete a case file, taped summary of interview and offender report (where PACE interviews had been conducted) and this case file would then be submitted via the Casework Team to the Criminal Law Team who would prepare an advice and detail any charges based on the evidence. The Head of Investigations, or whoever was the Prosecution Authority at that time, would also have sight of the case file and would make the final decision on whether to prosecute or not.

17. Paragraph 13 of the Request asks me what test was applied by those who made charging/prosecution decisions. I am not aware of the 'tests' applied by the Criminal Law Team for charging and prosecution decisions although, from memory, I believe a memo from the Criminal Law Team would be placed in the respective case file outlining the rationale for proceeding with a prosecution or not.

18. Paragraph 14 of the Request asks me what legal advice was provided to those who made charging/prosecution decisions. I am not aware if there was any advice given to decision makers in respect of making charging and prosecuting decisions.
19. Paragraph 15 of the Request asks me about the circumstances in which POL would consider taking steps to restrain a suspect's assets by criminal enforcement methods, and paragraph 16 asks me who made decisions to pursue criminal enforcement proceedings and the factors they took into account. In relation to the decision to restrain a suspect's assets under POCA, this would be based on the information provided to the FIU on a Financial Evaluation Sheet ("FES"), which included the investigator's view on whether a suspect's assets could be dissipated. This would form the basis for considering whether to apply for a Restraint Order. The decision to apply for a Restraint Order was carefully considered in each case and only applied for when it was considered necessary, e.g. in cases where dissipation was considered a possibility or in cases where we considered there was a possibility of a suspect entering into receivership. I recall from my FI training the PLAN mnemonic ("Proportionate, Legal, Accountable, Necessary") and we always considered this when making decisions on case progress. The decision to restrain would be discussed with the Senior Authorising Officer and a lawyer from the Criminal Law Team and all decisions would be recorded on the FI event and policy decision logs.
20. The Criminal Law team, Senior Authorising Officer and the FI would determine whether to pursue confiscation proceedings, but this process would only follow the conviction of a defendant. The submission of a Section 16 prosecution statement detailing the defendant's benefit from crime would be sent to the

Criminal Law Team by the FI for review and approval and, if approved, the Criminal Law Team would arrange for it to be sent to the Defendant's solicitors and also the Crown Court. This statement outlined the details of the case and benefit obtained and it would be for the court to decide on whether to grant the Confiscation Order or not.

21. Paragraph 17 of the Request refers me to the document at **[POL00121975]**, an email I sent to Dave Posnett on 1.11.12, and asks me what I meant by the statement I gave in the email. Having looked at the correspondence set out in **[POL00121975]**, I note that I had earlier on the 1.11.12, in an email I sent to Andy Hayward (at 14:29), outlined the process that FIs always followed in seeking to request compensation out of any awarded POCA Confiscation Order amount. I do not recall whether this was a policy decision or not, but it was the process we followed to avoid the court ruling that the defendant must pay the Confiscation Order and, in addition, compensation to POL for the loss (which I recall a judge having the power to do). In every case I can recall dealing with as an FI, the court would agree to the POL's request for a Compensation Order made out of the Confiscation Order (in other words the defendant would not have to pay anything other than the loss).

22. Looking again at my email to Dave Posnett later that day, I believe I was expressing my frustration that I must have been unable to explain this clearly to Jarnail Singh during a telephone call I had had with him on that same day. I cannot recall what I was thinking in 2012 with regards to a 'watered down' approach to prosecution and recovery, but I believe I was on the verge of leaving the Security Team at that time and seem to recall that Investigations and Financial Investigations had slowed down considerably (they may have ceased

altogether, but I cannot be sure), which meant we would not be able to use the POCA for recovery of losses.

Training, instructions and guidance to investigators within the Security team

23. Paragraph 18 of the Request asks me about the training, instructions and guidance given to investigators on interviewing suspects, taking witness statements, conducting searches, obtaining evidence in the course of an investigation, disclosure obligations and drafting investigation reports. When I first joined the Investigation Team around 1997, all training was delivered by the Royal Mail training team. The training covered undertaking an investigation, compiling evidence, interviewing suspects, conducting searches and taking witness statements. Further training was provided by the more experienced members of team on an ongoing basis. I recall the Criminal Law Team would also provide ad-hoc sessions on new legislation (e.g. the Fraud Act). My belief is that I did attend a training session on disclosure, but I cannot recall this for certain. My recollection of the training I attended was that it delivered by experienced professional investigators and lawyers and was adequate.
24. When POL separated from Royal Mail Group, training was delivered internally to new members of staff by existing members of the Security Team. I had no involvement in the preparation or delivery of those training courses as far as I can recall.
25. I do not recall ever receiving specific training on the gathering of evidence from Fujitsu, but I think there was an ARQ process already in place when I joined the casework team in 2002 and which I believe all Investigators were aware of.
26. I also recall that all Investigators had access to a Royal Mail Intranet site that contained copies of the various policies and procedures in place at that time.

Circulars with updates to policies and any legislation changes were also uploaded to this site. When POL separated from Royal Mail, a POL intranet site was created which was used to store policies and procedures.

27. Paragraph 19 of the Request refers me to the documents at **[POL00121639]** and **[POL00121640]** and asks me to explain my involvement in devising and delivering training to the Security Team. I have reviewed the two documents. I cannot recall specifically how these Financial Investigation and Compliance presentations were put together, but I would assume from the first slide on each presentation that it was a collaborative effort by Ged Harbinson and I. I can recall that we did attend team meetings across the country to go through the content with all Financial Investigators in the team at that time to raise awareness of POCA and compliance processes.
28. Paragraph 20 of the Request draws my attention to a series of documents relating to casework management and guidance about the preparation and layout of case files, and paragraph 21 asks me a number of questions about these documents.
29. I have reviewed the two Casework Management documents (version 1.0, March 2000 at **[POL00104747]** and version 4.0, October 2002 at **[POL00104777]**). I cannot recall having seen either document but my recollection is that all policy documents were available on the Royal Mail intranet site.
30. As regards what I understood by the second, third and fourth bullets on page 2 of the 2000 version, and the first, second and third bullets on page 2 of the 2002 version, I believe that I would have understood these bullet points to relate to disclosure obligations, and that information about any Horizon bugs, errors or defects would need to be disclosed. Albeit that, during my time in the Security

Team, I was not aware of any bugs, errors or defects.

31. As regards the circumstances in which investigations became subject to compliance checks, my recollection is that all investigations were subject to compliance checks, carried out by either the Compliance or Casework Manager. The purpose of such checks was to ensure accuracy and consistency in the presentation and reporting of the case.

32. I have reviewed the two versions of the "Guide to the Preparation and Layout of Investigation Red Label Case Files" ("Offender reports & Discipline reports" at [POL00121569] and "Case File Reports and Case Closure Reports" at [POL00121581]). My understanding of the rationale of paragraph 2.15 of [POL00121569] was that it was put in place to ensure that any procedural failings identified during the course of the investigation were highlighted within the report. The issue of procedural failings is also addressed in the guide at [POL00121581], at paragraphs 1.8, 2.4 and 2.5. My understanding of these provisions was that such procedural failings were to be highlighted in the confidential offender report. The discipline report, which was a separate report sent to the Contract Manager and so available to the suspect, should exclude procedural failings as this could negatively impact other ongoing cases.

33. I have reviewed the "Identification Codes" document at [POL00118104]. I played no role in drafting or reviewing this document. I can recall a similar document was used as a guide for identifying which identity code to use when completing what I recall were called "NPA (Non-police Agency) forms" and which were sent to the police for suspect offender cases that were then to be added to the Police National Computer Unit. The terminology used in [POL00118104] is clearly extremely offensive and outdated, and I do not recall seeing this version in

circulation during my time in the Security Team.

Analysing Horizon Data and requesting ARQ data from Fujitsu

34. Paragraph 22 of the Request asks me to describe my understanding of the agreement in place between POL and Fujitsu for the provision of litigation support. I was aware of a contract between POL and Fujitsu to provide and maintain the operating system known as the Horizon system. I was aware that within the contract there was provision and reference to an ARQ process, which allowed POL to request Horizon and banking data for any Post Office branch covering a specified period.
35. Paragraph 23 of the Request asks me to explain the contractual requirements on Fujitsu, as I understood them, governing POL's ability to obtain audit data, the type of data and the quality and completeness of the data. In particular, the Request asks me to explain the position as regards the number of ARQ requests which could be made without charge to POL; changes between Legacy Horizon and Horizon Online; my role in making requests and my recollection of how requests were handled by Fujitsu; and the additional prosecution support that Fujitsu provided to POL.
36. The Casework Manager acted as the single point of contact between POL and Fujitsu and was responsible for requesting the ARQ data from the Fujitsu Prosecution Support team. I cannot now recall the exact numbers of requests that were available each month, but at the time I was working as the Casework Manager I would have been aware of the contractual limits imposed each month. I recall maintaining a spreadsheet to record all ARQ requests and the volume of data being asked for, to ensure we did not exceed our contractual limits. Having reviewed the various versions of the Fujitsu Security Management service

documents that the Request draws my attention to, I note the reference to 720 ARQ requests per year, which is a figure that we would have worked to. I also note the reference within these documents to Litigation support dealing with 150 record queries each rolling year (which I assume to be provision of witness statements) and 60 days per year attendance at court.

37. Given that any requests above the contractual limits could be charged to POL, I do recall, at some point in my time as the Casework Manager, discussing the volume of requests issue with my then line manager Tony Utting. Whilst I cannot be 100% certain given the time that has since passed, I seem to recall that the ARQ limits were increased during my time in the Casework Team.
38. The Request asks me to describe any changes as between Legacy Horizon and Horizon Online. I do not have any recollection of any changes as between Legacy Horizon and Horizon Online, other than that I believed that Horizon Online was an upgrade to the Legacy Horizon system.
39. The Request asks me to describe who from Fujitsu was responsible for the provision of ARQ data. Fujitsu's Prosecution Support Team was responsible for providing data. Towards the end of my time as Casework Manager, I dealt with Penny Thomas and Andy Dunks. Prior to that, I recall that Bill Mitchell led the team comprising Pete Sewell and Neneh Lowther.
40. The Request asks me to describe the role I had in obtaining ARQ data. As I explained above (at paragraph 36), the Casework Manager acted as the single point of contact between POL and Fujitsu and was responsible for requesting the ARQ data. This was a role I had from 2004 to 2007.
41. The Request asks me to describe POL's requirements as to how data was

presented and how Fujitsu presented ARQ data. I do not recall being involved in how the ARQ data was presented; I recall Horizon event and transaction data was provided in Excel spreadsheets but I believe this process was already in place when I became the Casework Manager. I cannot now recall the content of the data provided; I can recall there being several columns, but I cannot recall the details contained within each column. Details of Horizon System helpdesk ("HSH") calls could also be requested for a specified period.

42. The Request asks me to describe any additional prosecution support that Fujitsu was contractually obliged to provide (including witness evidence of fact and expert witness evidence). I cannot recall there being any specific 'additional' support from Fujitsu. My understanding was that if ARQ data was required, it would be supplied in accordance with the contract and, if a supporting witness statement was needed, this would also be supplied in accordance with the contract and would be dealt with on a case by case basis. I do not recall differentiating requests between evidence of fact and expert witness evidence.
43. Paragraph 24 of the Request asks me to describe the process used by POL for making ARQ requests. From memory, the process followed to request ARQ data started with an email from an Investigator to the Casework Team, asking for Horizon data covering a specified period for a particular branch (giving the name and Branch Code). If there were specific requirements (e.g. that banking details or a specific explanation on a transaction were needed) this would be included in the email from the Investigator. This information would be copied onto the ARQ request form, which would be emailed to the Fujitsu support team. The Casework Manager did both these tasks. Requests for ARQ data were, to my recollection, usually processed within the agreed timescales and the ARQ data would be sent

to the Casework Team via a CD-ROM disc posted by Royal Mail Special Delivery. On receiving this, the Casework Team would forward it on to the Investigator who had requested the data.

44. In my recollection, Horizon ARQ data requests would be prioritised for Security Team cases due to the contractual limits in place each month, but if requests came from other areas of the business (e.g. Subpostmaster via a Contract Manager or the Product and Branch Accounting team in Chesterfield), these would be considered if we had spare requests available.
45. Paragraph 25 of the Request asks me whether ARQ data was requested as a matter of course in cases where shortfalls had been identified and a Subpostmaster/their staff had attributed the shortfall to Horizon, and paragraph 26 asks me if this data was provided to Subpostmasters as a matter of course. I believe my assumption in these cases would have been that the Investigator would have requested Horizon data to look for any transactions or events that could have explained the shortage. They would also, I suspect, have requested HSH calls to try to gain a picture of any Horizon issues being reported to the helpdesk by the branch and by whom.
46. I did not deal with any cases as an Investigator where the Subpostmaster blamed the Horizon system for losses, so I cannot say whether or not ARQ data was disclosed as a matter of course. From recollection, I believe that Horizon transaction and event log data was also available to all Subpostmasters from within their branch for up to one month.
47. Paragraph 27 of the Request asks me who within POL had the authority to request ARQ data from Fujitsu, and paragraph 28 asks if authorization from POL was needed to make such a request. As I explain elsewhere, this lay with the

Casework Manager, who acted as POL's single point of contact with Fujitsu. In my experience, the Casework manager did not need to obtain any authorisation elsewhere within POL to make a request.

48. Paragraph 29 of the Request asks what procedures applied when obtaining ARQ data and whether there any written guidelines or protocols. I describe the process for obtaining ARQ data elsewhere (at paragraph 43). I don't recall there being any written guidelines or protocols.
49. Paragraph 30 of the Request asks what considerations informed the decision to request ARQ data. I have referred elsewhere (at paragraph 36) to the contractual provisions which provided for how many requests could be made in a months. That was the main consideration, to my recollection. The numbers of requests made was monitored very closely (we maintained a spreadsheet, as I mention at paragraph 36) showing a running total of the requests made. I don't recall refusing many requests when I was Casework Manager because of the contractual limits.
50. Paragraph 31 of the Request asks be about the form in which ARQ requests were made. There was a particular form that was completed when making requests, as I explain at paragraph 43.
51. Paragraph 32 of the Request asks me to describe my understanding of whether PACE certificates were provided by Fujitsu to support a criminal prosecution and, if so, what process was followed. I was not aware whether PACE certificates were provided by Fujitsu to support a prosecution.
52. Paragraph 33 of the Request asks me to describe the process by which Fujitsu was asked to provide a witness statement relating to audit data and my

understanding of how this processed differed for witnesses of fact and expert witnesses. Paragraph 34 further asks me to describe any involvement I had in this process.

53. Witness statements were requested by each Investigator on a case by case basis, following advice received from the Criminal Law Team, for cases proceeding to a prosecution. Once an Investigator had emailed the Casework Team with a request for a witness statement, an email would be sent to Fujitsu asking for a witness statement in respect of the relevant ARQ(s) previously supplied. I recall Penny Thomas or Andy Dunks usually provided these statements exhibiting the data provided. I recall witness statements had two paragraphs at the end that referred to the 'system operating correctly' (or words to that effect). From memory, this was a form of words that was supplied by the Criminal Law Team. In cases where a more detailed explanation of the Horizon system was required, I recall that Fujitsu identified Gareth Jenkins as someone who had a more detailed knowledge of the system from an operating perspective.
54. Paragraph 35 of the Request asks me what analysis was done of Horizon data by Security Team/FIU investigators when a shortfall was attributed to problems with Horizon. As an FI, I do not recall ever analysing Horizon Data as part of the FI process.

Relationship with others

55. Paragraph 36 of the Request refers to the email I sent on 1.11.12 at [POL00121975] and asks me to describe any involvement I had with Cartwright King solicitors. I do not recall any specific interaction with Cartwright King solicitors, but I can recall attending an introductory meeting in their Derby office when they started working with POL, following the separation from Royal Mail in

around 2012. I may also have had some interaction in my role as an FI but I cannot recall the details.

Relationship with experts

56. Paragraph 37 of the Request asks me to describe any involvement I had with prosecution expert witnesses. As Casework Manager, I had little involvement with prosecution witnesses, aside from liaising with Fujitsu's Prosecution Support team.

57. Paragraph 38 of the Request asks me about my understanding of the requirements and procedures governing instructing experts in legal proceedings, and paragraph 39 asks me to explain my understanding of the role played by Gareth Jenkins when he made a witness statement in legal proceedings. I do not recall any instructions or procedures that related to expert witnesses. From my recall of the interactions I had with Gareth Jenkins, which would have taken place a long time ago, I believe I saw Gareth Jenkins as a Fujitsu member of staff who had a greater depth of technical knowledge of the Horizon system than either Penny Thomas or Andy Dunks (members of Fujitsu's Prosecution Support Team), and who was better placed to answer any technical questions raised during the course of an Investigation. I cannot recall if I saw him as an "expert" witness or not.

Claim against Lee Castleton

58. Paragraph 40 of the Request draws my attention to a series of documents and I am asked at paragraph 42 to give an account of my involvement in the case of Mr Lee Castleton.

59. I would describe my involvement in this civil case came about because I was asked to request Horizon ARQ data and a supporting witness statement from

Fujitsu.

60. I have reviewed document [POL00107851], which is a long email chain forwarded to me by Brian Pinder, Fujitsu Security Manager, which began with an email dated 18.10.05 from Stephen Dilley, a solicitor from Bond Pearce LLP, who had asked if POL had documents that Mr Castleton had requested. I take it from Brian Pinder's email to me of 25.10.05 that he was presumably aware that any requests for Horizon data would need to be requested formally by the Casework Team. My reply to Brian Pinder advises that this was not a criminal case, and I read the remainder of my reply as an attempt to assist the Civil Litigation team.
61. I have also reviewed the document at [FUJ00152290] and specifically my email to Brian Pinder dated 28.7.06. Having read this, I believe was acting as a liaison, in my capacity as the Casework Manager responsible for being the single point of contact between POL and Fujitsu.
62. Paragraph 43 asks me what my concerns were about the impact of Mr Castleton's case and the difficulties and/or challenges it posed to POL, and paragraph 44 asks me about my understanding of the significance of ARQ data in this case. I have reviewed the documents that are referred to in paragraph 40 of the Request. The only 'concern' I can recall having related to the volume of ARQ requests that would have to be made to respond to the request for information, and the scale of the task of analysing it. I don't personally recall being concerned that Mr Castleton's claim posed a challenge to the integrity of the Horizon system, as I don't recall that it was considered a significant issue at that time.
63. Paragraph 45 of the Request asks me if I considered how ARQ should be presented by Fujitsu. I don't recall giving any particular consideration to this in

this case. As I explain elsewhere, there was a standard format for the presentation of event and transaction logs.

64. Paragraph 46 of the Request asks me in particular about the email I sent on 25.10.05 at [POL00107851] and why I asked Keith Baines whether ARQ data was required. I can see that this is in reference to the last paragraph of that email. From my reading of the email as a whole, I believe I would have been asking Keith Baines if an ARQ request was necessary in order to obtain information about the calls made to HSH.
65. Paragraph 47 of the Request asks me if I was aware that some Subpostmasters had blamed Horizon for shortfalls. I have reviewed the bundle of documents at [FUJ00152573] and from the correspondence contained in it (for example the email I sent to Brian Pinder on 28.11.05) I can see that I had referenced both the Marine Drive Post Office (Mr Castleton's branch) and another branch at "Torquay Road", and I refer in that email to these being "Civil matters where there is a suggestion that the losses incurred at the offices are as a result of faults with the Horizon software".
66. I have also reviewed the document at [POL00071165], the attendance note of the meeting which took place on 6.6.06. Section 1 of the note refers to a number of "Horizon Disputes"; besides Mr Castleton there is also a reference to the "Bajaj and Bilkhu disputes". Given the time that has since passed, I do not recall attending this meeting at Fujitsu's offices in Bracknell but can see that I am among the list of attendees and that I have made some general observations during the meeting.
67. Paragraph 48 refers to the document at [FUJ00152573] and asks if I am the 'Graham' referred to in Brian Pinder's note dated 7.12.05 and, if so, what I

understood by the information provided by Fujitsu which is set out in the note. I have reviewed the note and I can see it has 'Graham' at the head of the page, but I do not recall having seen the note. I cannot therefore say what I might have thought of the information supplied by Fujitsu.

68. Paragraph 49 of the request asks me to describe any further involvement I had in Mr Castleton's case. As I explained above, the documents I have been referred to concern a civil case that POL was involved with against Mr Castleton. At that time, the role of the Casework Team in relation to ARQ requests was limited to criminal cases; I don't recall any other case before Mr Castleton's when I became involved in a request for ARQ data in a civil case. Having been alerted by Brian Pinder and then by Stephen Dilley to the need to obtain information, my recollection is that I was involved in requesting ARQ data and evidence from Fujitsu. I do not remember having any other involvement aside from this.

Prosecution of Mr Hughie Thomas

69. Paragraph 50 of the Request draws my attention to a series of documents and I am asked at paragraph 51 to give an account of my recollection of the case of Mr Hughie Thomas.
70. Paragraph 52 of the Request asks me to describe the circumstances in which I became involved in the case. I have little recollection of the case given the time that has passed, but I have reviewed the documents referred to at paragraph 50 of the Request to inform my answers to these questions.
71. At the time of the events described in the documents, I was the Casework Manager. As I explained above, the Casework Manager was the single point of contact between POL and Fujitsu, including in relation to the ARQ process. My

recollection is that it was in that capacity that I became involved in this case.

72. Paragraph 53 of the Requests asks me in particular about an email I sent dated 14.10.05 at [FUJ00155181], specifically who the intended recipient was, my understanding of the issues in this case at the time I sent the email, and why I considered a witness statement was going to be necessary. I have reviewed the document and cannot recall who the intended recipient of this email was. The email address I sent it to may have been a 'Team' inbox for the Fujitsu Prosecution Support Team.
73. I believe my understanding of the issues in this case would have been informed by the email that the investigator in this case, Diane Matthews, sent me on 14.10.05 (contained in the document at [FUJ00155181]). On reading this correspondence again, it seems that the Subpostmaster was alleging there was a fault with 'Nil' transactions on the card account online banking transactions.
74. I cannot now recall why I considered that a witness statement might be necessary in this case. It is possible that it the amount of the loss identified at the branch audit on 13.10.05 (£48,000) might have been a factor, but I am unable to say for certain.
75. Paragraph 54 of the Request asks me to explain the circumstances in which I made the ARQ request. From reviewing the documents, I believe I made the ARQ request at the request of Diane Matthews, the Investigator in this case.
76. Paragraph 55 of the Request asks me about a further email I sent dated 10.3.06 at [FUJ00122197], specifically in relation to the statement in which I said it was "very much in both ourselves and Fujitsu's interests to challenge the allegations and provide evidence that the system is not to blame for the losses being

reported". I have reviewed the email. I believe my intention was to make it clear to Fujitsu that, in a case where the system was being blamed for the loss, it was important to provide evidence that the system was working correctly and was not responsible for the losses. My recollection is that, at this time, it was not common for Horizon to be blamed for losses and I thought it was best to highlight this to Fujitsu (as I have explained in relation to Mr Castleton's case, I would at this time have been aware of his case and the case relating to "Torquay Road", but don't recall being kept up to speed with how those cases were progressing). With the benefit of hindsight, the words I used appear to put across a view that it was in POL's and Fujitsu's interests to disprove the allegations, and perhaps I should have been asking Fujitsu to simply clarify whether the system was operating correctly or not during the specified period.

77. I went on to say that "Whilst it may not be a statement that you, Penny or Neneh can provide, I'm sure there must be someone who can". I cannot now recall why I didn't think Penny Thomas and Neneh Lowther could provide the statement for this case, but as this was the first time I can recall having seen a reference to 'Nil' transactions, I may have assumed, possibly incorrectly, that this was something that would have been outside of their knowledge.
78. I cannot recall how Gareth Jenkins came to provide a Witness statement but in the document at [FUJ00122197] there is an email from Neneh Lowther dated 22.3.06, which references his draft witness statement. I can only assume that Fujitsu had therefore made an internal decision for Gareth Jenkins to provide the witness statement.
79. Paragraph 56 of the Request refers to a draft witness statement that Gareth Jenkins made (at document [FUJ00122204]) and an annotation which said "I'm

not sure that the yellow bit is true. Can this be deleted? All I've done is interpret the data in spreadsheets that you have emailed to me." The Request asks if I discussed this concern with Gareth Jenkins. It was not part of my role as Casework Manager to review witness statements provided by Fujitsu, but in this case I appear to have done so, possibly because I was asked to, or because I have tried to be helpful by doing so; this is set out in the email I sent to Neneh Lowther on 22.3.06 (at document [FUJ00122203]). I cannot recall exactly why, but I suspect that my concern at the words "system failure" would have been that it would require a detailed explanation within the witness statement.

80. I do not recall discussing with Gareth Jenkins the concern expressed on the draft witness statement. The last two paragraphs highlighted yellow, to which I assume he is referring, were standard paragraphs that the Criminal Law Team had asked be included on all witness statements producing Horizon data.
81. Paragraph 57 refers to the documents at [FUJ00122218], [FUJ00122217], [FUJ00122211] (which has been superseded by reference [POL00047895]) and [FUJ000122210] and I asks me to give an account of the amendments I suggested and made in respect of Gareth Jenkins' witness statement; if I deleted the references to "system failures"; and, if so, why I considered this appropriate. I have reviewed the documents.
82. I have no recollection of what I thought about this statement since such a long time has now passed. As I say, I believe I was responding to a request from Fujitsu to review the statement and/or was just trying to help. I may also have formed the impression (based on my reading the email exchanges and draft statements disclosed to me) that Gareth Jenkins wasn't clear about what he should be putting in his statement. This was clearly an internal matter for Fujitsu

to resolve, and I note that I suggested in my email to Neneh Lowther of 24.3.06 ([FUJ00122217]) that someone from the Security Team should take the statement directly from Gareth Jenkins.

83. It is my strong belief that I would not have insisted on removing or adding any comments to Gareth Jenkins' statement and I most certainly would not have deleted anything. My belief is that my only motivation was to ensure that the statement provided gave a full explanation of what 'Nil' transactions actually meant, and that if the statement was going to assert that "system failures were normal", then that would also need to be explained in detail and an account provided about the impact any impact on POL's accounts. I cannot recall having any involvement in finalising Gareth Jenkins' witness statement.
84. Paragraph 58 refers to the documents at [POL00049024], [POL00044917] and [POL00049131] and paragraph 59 asks me to describe any involvement I had in the financial investigation or confiscation proceedings. I have reviewed these documents. I note that [POL00049131] is an internal memo that I sent to Dave Pardoe dated 5.11.07 that summarises the outcome of the financial investigation. I was not the FI in this case, as far as I can recall, but it was not uncommon to undertake certain tasks on other cases, for example when someone was on annual leave, and it may be that I was covering for someone else in their absence.
85. Paragraph 60 of the Request refers me to the 2021 judgment of the Court of Appeal in the case *Josephine Hamilton & Others v Post Office Ltd* at [POL00113278] and in particular paragraphs 149-155 which relate to Mr Thomas' case. To the best of my memory, I did not have any concerns as to how the prosecution was dealt with at that time.

86. I have considered very carefully the documents that the Request referred me to in relation to Mr Thomas's case and I have given particular attention to the email correspondence I had with Fujitsu regarding Gareth Jenkins' witness statement. I have tried to recall to the best of my ability why I became involved to the extent of providing comments and feedback on the draft statement; as I explained, this is not something that the Casework Manager would usually have got involved in. I can only assume that I took it upon myself to respond to the request from Fujitsu to provide feedback and/or to be helpful, as I had a good working relationship with Fujitsu. In hindsight, I believe I should have left the content of Gareth Jenkins' witness statement to him, and my getting involved to the extent that I did was an error of judgement.

Prosecution of Ms Josephine Hamilton

87. Paragraph 62 of the Request draws my attention to a series of documents and I am asked at paragraph 61 to give an account of my recollection of the case of Ms Josephine Hamilton.

88. Paragraph 63 of the Request asks me to describe the circumstances in which I became involved in the case and paragraph 64 asks me what my role was in this case. I have reviewed the documents referred to in the Request. I believe my involvement in this case was limited to obtaining ARQ data and a supporting witness statement from Fujitsu. The ARQ request which I made on 24.4.06 is at **[POL00045401]**; that request also features among the documents contained in **[FUJ00122346]**.

89. Paragraph 65 of the Request asks me to describe the circumstances in which I made the ARQ request at **[POL00045401]** and paragraph 66 asks me to describe the circumstances in which I requested the witness statement at **[FUJ00122346]**.

I note the memo that Graham Brander, Investigation Manager, sent to Juliet McFarlane, Principal Lawyer, dated 11.8.06 (the document at [POL00118610]) describes some enquiries he had made in this case, and he refers to having spoken to me and that I advised him that a statement could be obtained from Fujitsu (as he puts it) "covering the fact that the discrepancies would not be due to system failure".

90. Paragraph 67 of the Request asks me to describe any further involvement I had in this case. I cannot recall having any further involvement in this case, besides what I have already described above.
91. Paragraph 68 of the Request refers me to the 2021 judgment of the Court of Appeal in the case *Josephine Hamilton & Others v Post Office Ltd* at [POL00113278] and in particular paragraphs 142-148 which relate to Ms Hamilton's case. I have reviewed the judgement. To the best of my memory, I did not have any concerns as to how the prosecution was dealt with at that time.
92. As I had very little involvement in this case, I do not believe I am in a position to comment on the way the investigation and prosecution was conducted.

Prosecution of Mrs Susan Rudkin

93. Paragraph 71 of the Request draws my attention to a series of documents and I am asked at paragraph 69 to give an account of my recollection of the case of Mrs Susan Rudkin.
94. Firstly, paragraph 70 of the Request draws my attention in particular to correspondence between Mr Michael Rudkin and Paul Hemley, Retail Line Manager in January 2005 (the documents at [POL00060416] and [POL00061521]) and the incident report at [POL00065265]. The Request asks

me if I was aware of the so-called "phantom" banking transactions and the issues documented in the incident report when I was involved in the prosecution of Mrs Rudkin. I don't recall having seen this documents and have no recollection of the "phantom" transactions described.

95. Paragraph 72 of the Request asks me to describe the circumstances in which I became involved in the case and paragraph 73 asks me what my role was in this case. Having read the documents I have been referred to, my belief is that I had only limited involvement in this case.
96. Paragraph 74 of the Request asks me to describe my involvement in the financial investigation and subsequent enforcement proceedings. The Financial Investigation in this case was primarily conducted by Ged Harbinson. The first mention in the documents I have reviewed of any involvement I had in this case is in an email I sent to Jarnail Singh dated 4.8.09 (the document at **[POL00052228]**). In this email I set out some information about the service of the Section 16 prosecution statement and the benefit figure detailed.
97. Paragraph 75 of the Request refers me to the document at **[POL00051248]**, a memo from Debbie Hellszajn, Principal Lawyer, to the Fraud Team dated 26.3.09, and I am asked why it was necessary to pursue confiscation if Mr Rudkin was paying the sum owed to POL (as Debbie Hellszajn's memo advised). As I explained above, I was not the FI in this case, so I cannot explain why it was thought necessary to pursue confiscation against Mrs Rudkin.
98. Paragraph 76 of the Request refers me to two documents at **[POL00053389]** and **[POL00060428]** and asks me to explain the circumstances in which Mrs Rudkin repaid the loss owed to POL; if it is correct that deductions from Mr Rudkin's

salary were made to offset against the confiscation order against Mrs Rudkin; and why I considered that deductions from Mr Rudkin's salary should continue. As I explained above, I was not the FI in this case, so I cannot explain the circumstances in which Mrs Rudkin repaid the loss owed to POL, or say if deductions from Mr Rudkin's salary should continue. I have reviewed the email exchanges at [POL00053389] where the issue of deductions from Mr Rudkin's salary was discussed, but I cannot see that I was a party to these discussions, and so I don't believe I had an opinion about the issue.

99. Paragraph 77 of the Request refers me to the document at [POL00055170], an email I sent to Marilyn Benjamin dated 16.8.10, and I am asked to describe any involvement I had in the discussion about the appropriateness of a certificate of inadequacy and to describe the circumstances in which a certificate of inadequacy would be considered appropriate. I do not recall the issue described in this email, so I have to rely entirely on what my email says, and note that I gave my opinion that a certificate of inadequacy was not the way forward. From memory, a certificate of inadequacy would only be appropriate if the equity in available assets had reduced in value. Confiscation Order repayments would be dealt with by the Regional Asset Recovery teams, so my understanding was that a decision would need to be made by them.

100. Paragraph 78 of the Request asks me to give my view of how the proceedings were conducted and paragraph 79 asks me whether, in hindsight, anything should have been done differently. Bearing in mind I was not the FI in this case, I don't feel able to offer a view on how the proceedings were conducted.

Prosecution of Mr Julian Wilson

101. Paragraph 81 of the Request draws my attention to a series of documents and I

am asked at paragraph 80 to give an account of my recollection of the case of Mr Julian Wilson.

102. I have reviewed the documents referred to at paragraph 81. I am unable to recall any details of the case, and I rely entirely on the content of the document at **[POL000044749]**, the FI Events Log which documents the progress of this case.

103. Paragraph 82 of the Request asks me to describe the circumstances in which I became involved in the case. Based on what I recorded in the FI Events Log, I first became involved as FI on receiving the offender report on the 22.9.08, which detailed admissions made by Mr Wilson during a PACE interview of false accounting over a five year period.

104. Paragraph 83 of the Request asks me to describe any investigation I conducted or assisted and any sources of information I considered. I carried out intelligence enquiries to identify and confirm any available assets and their value. These are documented in the FI Events Log.

105. Paragraph 84 of the Request asks me to describe the process by which I obtained authorization from Ged Harbinson to apply for a restraint order. Ged Harbinson was the Senior Authorising Officer ("SAO"), and he had undergone training from the Assets Recovery Agency. As such, he was authorised to approve applications for Restraint. I am reminded on reviewing the FI Events Log that following a discussion with my SAO, Ged Harbinson, and Jarnail Singh on the 15.12.08, a decision was made to apply for a Restraint Order

106. Paragraph 85 of the Request refers me to the documents at **[POL00050726]** and **[POL00050878]** and asks me to describe the circumstances in which an application to vary the Restraint Order was made. I have reviewed

[POL00050726] and [POL00050878] and while I have no direct recollection of the restraint variation application being made, I note that I had agreed to vary the original Restraint Order to allow Mr and Mrs Wilson use of their joint accounts, which were under restraint. I note my entry on the FI Events Log which indicates the Restraint Order had been varied on 16.2.09.

107. Paragraph 86 of the Request refers me to the document at [POL00051720], a memo from Jarnail Singh to the Fraud Team dated 28.5.09, and asks if I recall the advice from counsel referred to in the memo and what further enquiries were made. I have reviewed the document and note this is a memo into which I am copied, but which I believe would have been directed at the Investigator in this case, Gary Thomas, and he would have made the further enquiries. I say this because there are no entries on my FI Events Log for 28.5.09, aside from an account of the details of the charges in this case. I have no recollection of the counsel's advice referred to in the memo.

108. Paragraph 87 of the Request refers me to the document at [POL00052047], another memo from Jarnail Singh to the Fraud Team dated 15.7.09 enclosing a letter dated 9.7.09 from Astwood Law Solicitors, and asks me to describe any involvement I had in the decision to register a charge on Mr and Mrs Wilson's remortgage of their property. I have reviewed the document but I have no recollection of this, aside from what the relevant entries on the FI Events Log inform me, which do not record the outcome of any decision to register a charge on Mr and Mrs Wilson's remortgage. I can only assume from the entry dated 24.7.09, which details an email from Graham Clark, that I consented to the charge being applied by Lloyds TSB.

109. I note from the last entries on the FI Events log that the outstanding loss of

£18,430.50 was repaid in full on 19.5.11 and a discharge of the Restraint Order was obtained on the 15.9.11.

110. Paragraph 88 of the Request asks me to describe any further involvement I had in this case. I cannot recall having any further involvement in this case, besides what I have already described above.

111. Paragraph 89 of the Request refers me to the 2021 judgment of the Court of Appeal in the case *Josephine Hamilton & Others v Post Office Ltd* at [POL00113278] and in particular paragraphs 175-178 which relate to Mr Wilson's case. I have reviewed the judgment. To the best of my memory, I did not have any concerns as to how the prosecution was dealt with at that time. My focus would have been on the financial investigation in my role as FI.

Knowledge of bugs, errors and defects in the Horizon system

112. Paragraph 90 of the Request asks me if I had or was aware of any concerns regarding the robustness of the Horizon system during the time I worked for POL. I will say that at no time was I ever aware that the Horizon system had bugs, errors and defects that could have affected the balancing at a branch. As with any computer system, I was aware of minor issues, such as Horizon monitors freezing and terminals having to be re-booted. As I mentioned above in relation to Mr Thomas' case, the exchanges with Gareth Jenkins in relation to his witness statement refer to "systems failures" being normal, but I did not consider any of these to be serious issues which could have affected the integrity of the data held on the system or which could have affected branch balancing. I was also not aware prior to the Court of Appeal judgment in the *Josephine Hamilton & Others* case that Fujitsu had the ability to insert, edit or delete transaction data, as detailed at paragraph 49 of the judgment.

Other matters

113. I have no other issues which I wish to draw to the Chair's attention.

Statement of Truth

I believe the content of this statement to be true.

Signed:

GRO

Dated:

04 Jan 2024

Index to First Witness Statement of Graham Ward

<u>No.</u>	<u>URN</u>	<u>Document Description</u>	<u>Control Number</u>
1.	POL00084989	Security & Investigation Financial Investigation Unit Criminal Debt Recovery Process, undated	POL-0082047
2.	POL00121975	Email correspondence, 1.11.12	POL-0128225
3.	POL00121639	Presentation "Financial Investigations Partnership for Recovery", undated	POL-0127901
4.	POL00121640	Presentation "Financial Investigations Partnership for Recovery", undated	POL-0127902
5.	POL00104747	"Investigation Policy Casework Management", version 1, undated	POL-0080387
6.	POL00104777	"Investigation Policy Casework Management", version 4, October 2002	POL-0080417
7.	POL00121569	"Guide to the Preparation and Layout of Investigation Red Label Case Files - Offender reports & Discipline reports", undated	POL-0127832
8.	POL00121581	"Guide to the Preparation and Layout of Investigation Red Label Case Files - Case File Reports and Case Closure Reports", undated	POL-0127844
9.	POL00118104	"Identification Codes", undated	VIS00012693
10.	POL00121975	Email correspondence, 1.11.12	POL-0128225
11.	POL00107851	Email correspondence 18.10.05 to 25.10.05	POL-0106089
12.	FUJ00152290	Email correspondence 28.7.06 to 7.8.06	POINQ0158593F
13.	POL00107851	Email correspondence 18.10.05 to 25.10.05	POL-0106089
14.	FUJ00152573	Lee Castleton Civil Case Study - Document bundle including letters, investigation report, court documents and others	POINQ0158768F
15.	POL00071165	Bond Pearce "Personal attendance" note recording meeting on 6.6.06	POL-0067728
16.	FUJ00152573	Lee Castleton Civil Case Study - Document bundle including letters, investigation report, court documents and others	POINQ0158768F
17.	FUJ00155181	Audit record query dated 24.10.05, and attached emails	POINQ0161376F
18.	FUJ00122197	Email correspondence 10.3.06 to 23.3.06	POINQ0128411F

19.	FUJ00122204	Draft Witness Statement of Gareth Jenkins, undated	POINQ0128418F
20.	FUJ00122203	Email correspondence 10.3.06 to 23.3.06	POINQ0128417F
21.	FUJ00122218	Draft Witness Statement of Gareth Jenkins, undated	POINQ0128432F
22.	FUJ00122217	Email correspondence 10.3.06 to 28.3.06	POINQ0128431F
23.	POL00047895	Draft Witness Statement of Gareth Jenkins, undated	POL-0044374
24.	FUJ00122210	Email correspondence 10.3.06 to 24.3.06	POINQ0128424F
25.	FUJ00122217	Email correspondence 10.3.06 to 28.3.06	POINQ0128431F
26.	POL00049024	Memo Juliet McFarlane to Ged Harbinson, 7.9.07	POL-0045503
27.	POL00044917	Email correspondence 23.3.07 to 31.10.07	POL-0041396
28.	POL00049131	Memo Graham Ward to Dave Pardoe, 5.11.07	POL-0045610
29.	POL00113278	Judgment of the Court of Appeal in <i>Josephine Hamilton & Others v Post Office Ltd</i> [2021] EWCA Crim 577	POL-0110657
30.	POL00045401	ARQ request, 24.4.06	POL-0041880
31.	FUJ00122346	Various documents, including Witness Statement of Penelope Ann Thomas, 9.1.07; ARQ request, 24.4.06	POINQ0128560F
32.	POL00118610	Memo Graham Brander to Juliet McFarlane, 11.8.06	POL-0118529
33.	POL00060416	Letter from Michael Rudkin to Paul Hemley , 14.1.05	POL-0056895
34.	POL00061521	Letter from Paul Hemley to Michael Rudkin, 18.1.05	POL-0058000
35.	POL00065265	"Incident Report – Cash Account Week 10 (27/05/04 – 02/06/04)"	POL-0061744
36.	POL00052228	Email Graham Ward to Jarnail Singh, 4.8.09	POL-0048707
37.	POL00051248	Memo Debbie Helszajn to the Fraud Team, 26.3.09	POL-0047727
38.	POL00053389	Email correspondence 6.10.09 to 14.10.09	POL-0049868
39.	POL00060428	Email correspondence 28.1.10 to 29.1.10	POL-0056907
40.	POL00055170	Email Graham Ward to Marilyn Benjamin, 16.8.10	POL-0051649
41.	POL00044749	"Financial Investigation Events Log"	POL-0041228
42.	POL00050726	Email correspondence 16.1.09 to 20.1.09	POL-0047205

43.	POL00050878	Memo Jarnail Singh to the Fraud Team, POL, 9.2.09	POL-0047357
44.	POL00051720	Memo Jarnail Singh to the Fraud Team, POL, 28.5.09	POL-0048199