

Witness Name: Glyn Allan Burrows

Statement No.: WITN08690100

Dated: 11 October 2023

POST OFFICE HORIZON INQUIRY

FIRST WITNESS STATEMENT OF GLYN ALLAN BURROWS

I, Glyn Allan Burrows will say as follows:

Introduction

1. I am a former employee of Post Office Ltd.
2. 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 23 August 2023 (the "**Request**").
3. I can confirm I was assisted by the Post Office in confirming insurance coverage for support in preparing my statement. I have also been assisted by DAC Beachcroft LLP in the preparation and drafting of my statement.

Background

4. I have been asked by the Inquiry to set out my relevant professional background, explain a number of activities I have performed and the prosecution cases I have been involved in. I have tried my best to do this and have detailed my responses below.

5. I joined the Post Office on 6th October 1980 as a Postal Officer serving the public. I held this role for the next 12 years. I was promoted in January 1993 to a CM3 Audit Manager. After this date and as a result of various business reorganisations I performed the following roles within different teams always under the leadership of a Line Manager:
 - a. Audit Manager – Performing onsite audits at Post Office branches, managing a number of Auditors, and scheduling the weekly audit programme.
 - b. Management Information Manager – Providing support to different teams on their performance against objectives.
 - c. Compliance Manager – Performing compliance audits and issuing reports on the audit findings.
 - d. Security and Investigation Manager – Performing investigations into various cases relating to Post Office branches.
 - e. Network transformation Manager – Supporting Post Office branches that were converting their branch during the transformation programme.

6. I left the business in November 2018.

7. For the majority of my time within the Audit Team I reported to Martin Ferlinc, Audit Manager.

8. I have been asked by the Inquiry how I became a Network Field Support Advisor and Field Team Leader. I believe these roles were created after my time in the team. My role in the team was Audit Manager. This role varied over the years from completing onsite branch audits, to scheduling the weekly audit programme. My colleagues and myself were managed using the appraisal performance system. Many of the Auditors had good experience and were very competent at running audits. In most cases my role in the actual audit was very limited as this would be delivered by the Lead Auditor with the support of their assistant Auditors. However, I would ensure I was there to support them should any questions or issues arise.

9. As a Line Manager within Post Office Ltd I was responsible for the day-to-day management of my direct reports which included allocating work, discipline matters and managing sick absence. In my role as Audit Manager I was not involved in interviewing those accused of criminal offences. I also did not have any involvement in the disclosure for criminal or civil proceedings or litigation case strategy. If the Investigation and Security Team required a statement they would contact me and this activity would be completed as part of their case.

10. I have no idea how many onsite audits I have been involved in. I would say probably over 300. I have audited the following: Cash Centres, Stock Centres, Crown Post Offices, Franchised Post Offices, Modified Post Offices, Post Offices owned by Multiple Partners and Sub-Post Offices.

The audit process and the policies/practices in place

11. During my time in the Audit Team I have been involved in reviewing, updating and creating audit policies linked to onsite audit activity. I can no longer recall which policies I was involved in or when this activity happened.

Recruitment and training of auditors

12. The Inquiry have asked me to consider the following documents:

- a. Assurance Review - Recruitment (Vetting & Training) (version 1.0, 27 October 2009) (POL00032698);
- b. Network auditing approach, methods and assurance" (2013) (POL00086765);
- c. Training & Audit Advisor (undated) (POL00088453);
- d. Audit Advisor (undated) (POL00088557).

13. I believe the Assurance Review (POL00032698) was developed by my colleague during my time in the Audit Team but I do not recall this document. The other documents seem to relate to a time when I was not working in the

Audit Team. My responses to the Inquiry are based on my own understanding from memory.

14. As far as I can recall if there was a position vacant within the Audit Team then the Audit Manager would decide how it would be filled. My memory of this process is that the position would be advertised internally and candidates would be selected following an interview. I do not recall any specific qualifications that were required to become an Auditor and individuals would be selected based on their suitability through the interview process.

15. From memory, but I can't be certain, when a new member joined the team they would follow a plan of activity and coaching. This would involve meeting different members of the Audit Team and going out to help on branch audits as an extra person so their colleagues could give them some on the job training.

16. From memory if new working practices or new products were developed then this would be discussed at team meetings or by smaller identified groups with a view to cascading these activities to the team so everyone was aware.

17. When new members of staff joined the team I think there was an induction process which would give them an overview of the team.

18. From my time within the Audit Team I believe it was an experienced team.

The planning and scheduling of audits

19. The Inquiry have asked me to consider the document Audit Plan & Scheduling, Chapter 1 of the Audit Process Manual (Version 8) (2010) (POL00084650). I think this document was produced after I left the Audit Team but I do recall some of the content. However, as I am not familiar with this document, I have provided my response to the Inquiry in regard to the planning and scheduling of audits from memory.
20. Branch audits were scheduled using information from the Audit Programme. As I remember the Audit Programme generated the team's work. All Post Office branches were input into a computer programme with scores allocated against set criteria, for example, they were allocated a cash management score, then once all the data had been input every branch was allocated an overall score and the Audit Team were tasked with completing an agreed number of audits based on this programme. As I can remember this would have been agreed between my Line Manger, Martin Ferlinc, and his Line Manager, Keith Woolard, Head of Compliance.
21. Special audits would also be scheduled into the weekly plan. These were requests from various people within Post Office Ltd who had a concern about a Branch and required an audit to take place. I would also have to schedule in audits where a Post Office branch was going to change hands to a new subpostmaster. This involved the Audit Team completing an independent check on the final balance of the outgoing subpostmaster before the new subpostmaster took over. As part of this process our support team would

inform the Audit Team of the transfer date and I would schedule this activity on the date requested. Similarly if a Post Office branch was closing then the Audit Team would attend to check the final balance and verify the Post Office cash and stock agreed to what was declared on the final balance. Again these Audits would be scheduled in on the date they were requested. When I scheduled the weekly Audit plan, I would issue it on a Friday to commence in 10 days' time.

22. The onsite audit would be planned by the Audit Leader. They would obtain information from the previous audit report, if there was one, and obtain information from the Audit Planning File (I am not sure if this is the correct name but it was an Excel spreadsheet detailing various activities that the Lead Auditor used to help plan the onsite activity prior to attending the audit on the day).

23. Over the years I think scheduling changed from branches being selected from the Audit Programme rather than a frequency visit (a fixed schedule when a branch would be audited e.g. every 12 months or two years) but I could be mistaken.

24. There was no difference in scheduling audits at Crown Office and Sub-Post Offices as far as I'm aware other than making sure you had enough Auditors available due to the size of the branch and the team's other commitments.

The Auditing Process

25. The Inquiry has asked me to consider the following documents:

- a. Audit Charter (version 4.0, undated) (POL00083966);
- b. Performing a Branch Audit, Chapter 3 of the Audit Process Manual (version 5.1, May 2010) (POL00084801);
- c. Core & Outreach Audit Process, Chapter 3a of the Audit Process Manual (version 1.0, 27 May 2011) (POL00085534);
- d. Follow Up Audit Process, Chapter 3b of the Audit Process Manual (version 3.0, May 2015) (POL00087627);
- e. Performing a Cash Centre Audit, Chapter 7 of the Audit Process Manual (version 5.0, Aug 2016) (POL00088252);
- f. Quality Assurance, Chapter 11 of the Audit Process Manual (version 5.0, Apr 2015) (POL00087672);
- g. Post Incident Auditing without Horizon, Chapter 14 of the Audit Process Manual (version 1.0, Nov 2006) (POL00084003).
- h. Condensed Guide for Audit Attendance (version 2, Oct 2008) (POL00084813);
- i. Requirement of Network Field Support Advisors at audit, following discovery of discrepancy (version 1.0, Oct 2011) (POL00085652);
- j. Network auditing approach, methods and assurance (2013) (POL00086765);
- k. Training Guide: Compliance Audit Tool (Sep 2015) (POL00087688);
- l. Training-Aide for Branch Asset Checking (version 1.7, Nov 2014) (POL00087716);
- m. Terms of Reference Audits (version 1, April 2015) (POL00087614).

26. I have reviewed the documents but can only now recall the Audit Charter (version 4.0, undated) (POL00083966) (or a similar version of this document) from my time in the Audit Team. This details parts of the process including onsite auditing, post-auditing and scheduling processes which I seem to recall. I believe the other documents relate to a period after I had left the Audit Team and my response to the Inquiry is based on memory rather than these documents.

27. As far as I can remember from my time within the Audit Team, as part of the audit planning process the Lead Auditor would review the findings of the previous audit and obtain the relevant information from the Audit Planning File.

28. If a discrepancy was discovered at an Audit then the following steps were undertaken:

- a. The Lead Auditor would liaise with the person in charge at the branch.
- b. The figures would be double checked and then depending on the amount involved the Line Manager for the branch could be contacted.
- c. Then whatever they stated was to happen the Lead Auditor followed this and put it in the Audit Report.

29. The practice of asking for a shortage to be made good by the subpostmaster on the day of the audit was standard business practice. It was also the case that where an audit surplus was identified it could be withdrawn by the subpostmaster.

30. The practice of taking payment for shortages was the standard audit process.

If an audit shortage was discovered and was made good at the time within guideline limits then this would be reported in the audit report. Larger amounts would require the Lead Auditor to notify the subpostmaster's Line Manager and they would then follow their instructions.

31. The Lead Auditor would discuss the findings of the audit with the

subpostmaster, or person in charge, at the end of the Audit. They would also discuss findings at various stages of the audit, for example, when the cash on hand had been counted, the first part of the audit process, the outcome would be discussed with the subpostmaster. If the figures produced by the Audit Team differed from the declared overnight cash holdings then it would be brought to the attention of the branch and the branch could complete their own checks and agree the figures.

32. From memory if a subpostmaster/subpostmistress or staff member in charge

had made comments about the audit result this would be documented by the Lead Auditor who would ask the person to sign a statement. They would inform either the Line Manager or the Security and Investigation Team member of this statement. It would also be included in an extra audit report which would be produced by the Lead Auditor.

33. My knowledge now of the Horizon system is very limited and I don't know if it

would be possible to complete an audit without Horizon. I presume it would

require the team contacting other support teams to provide the required information which could be a few days to get the data. I can see from the document, Post Incident Auditing without Horizon, Chapter 14 of the Audit Process Manual (version 1.0, Nov 2006) (POL00084003), provided to me by the Inquiry, that you cannot produce an audit figure without Horizon, but I do not recall this document and was not specifically aware of this at the time.

34. The approach taken to auditing a Crown Office was based around risk as far as I can recall. This approach is focused on the assessment of risk to the cash, stock and other valued items. The approach for compliance was the same as far as I can recall. Crown Office branches are managed by a Post Office Ltd employed person who has responsibility for completing various management checks therefore the Audit Team's approach was to complete a percentage check of live counter stock units and non-counter stock units. There were compliance tests for Crown Offices and other branches. The tests performed at each branch would be decided by the Audit Leader based on previous audit findings and current guidelines.

35. The Inquiry has asked me to consider the following documents:

- a. Audit Trail Functional Specification (version 8.0, 18 October 2004) (FUJ00001894);
- b. Global User Account (September 2016) (POL00002841).

36. I cannot recall seeing the Audit Trail Functional Specification (FUJ00001894) document and I don't recall the detail from memory. In regard to the Global

User Account (POL00002841) I think there was a process for onsite branch Auditors to follow if they needed access to the Horizon IT system and I think you had to phone the Helpline to get a password

37. The Inquiry has asked me to describe any involvement Fujitsu had in the audit process. As far as I can remember Fujitsu had no involvement in the audit process during my time in the team.

38. I have also been asked by the Inquiry whether Auditors had access to information which a subpostmaster did not have access to when they were conducting a branch audit. Auditors had information available to them from within the Audit Planning File as far as I can remember. This was an internal model used by the Audit Team only. They also had the previous audit report. This information would not be available to subpostmasters.

39. If my memory is correct and I am thinking about the same thing, the Audit Global User Account was available at every branch. This could only be accessed by Audit Team members as far as I'm aware. I think the Auditor who needed to use this had to phone up the Helpline and was given a one-use password but I could be mistaken with my memory of this.

40. I can't remember anything about any audit measures that were in place in respect of Audit Global User Accounts.

Involvement in the Security Team and training, instructions and guidance to Investigators within the Security Team

41. I was in the Security Team for around two years. This was a much shorter period than some of my other roles and I can no longer recall many details from my time in the team. I remember I completed the necessary training and was guided by the standard process documents when investigating cases. I felt I was more suited and preferred working on supporting branches which is why I left the Security Team to pursue other opportunities. In my role within the Security Team my Line Manager was Alison Drake, her Line Manager was Dave Pardoe and his Line Manager was John Scott, if my memory is correct.

42. When I joined the Security Team I had to complete an Internal training course. Once the training course finished I joined a team and started by shadowing cases and the casework of my colleagues until I was given my own cases to lead. Depending on the case I would follow the process, complete the activity required, write a report on my findings which would be submitted along with my recommendations. If I remember correctly, this would then be reviewed by the Legal Team who would decide on the next steps.

43. The Inquiry has asked me about what instructions, guidance and/or training was given to investigators within the Security Team about the following topics and how this was provided:

- a. interviewing a SPM / SPM's assistant / Crown Office employee who was suspected of a criminal offence;
- b. taking witness statements in the course of an investigation;
- c. conducting searches in the course of an investigation;
- d. the duty on an investigator to investigate a case fully;
- e. obtaining evidence in the course of an investigation;
- f. whether and in what circumstances evidence should be sought from third parties who might hold relevant evidence and, in particular, Fujitsu, where shortfalls were identified in branch;
- g. an investigator's disclosure obligations;
- h. drafting investigation reports to enable a decision to be made about the future conduct of a case.

44. I cannot recall the content of the training course or whether it covered all of these elements. From memory before I could join the Security Team I had to pass a test. Once I had passed this test my fellow new colleagues and I attended a two or three week training course based around the role. I think a further test was completed at the end of this course as well. As mentioned above, after training, I shadowed colleagues on the job. All my casework was reviewed and from memory I had to pass a compliance score to ensure it met the standards.

45. I have been asked by the Inquiry to consider the following documents:

- a. The Casework Management document at (POL00104747)(version 1.0, March 2000) and (POL00104777)(version 4.0, October 2002);
- b. David Posnett's email to you and others dated 23 May 2011 at (POL00118096) and the documents contained within the attached compliance zip file at (POL00118108), (POL00118109), (POL00118101), (POL00118102), (POL00118103), (POL00118104), (POL00118105), (POL00118106) and (POL00118107);
- c. David Posnett's email to you and others dated 27 April 2012 at (POL00118110) and the attachments at (POL00118120), (POL00118121), (POL00118122), (POL00118123), (POL00118124), (POL00118125), (POL00118126), (POL00118127), (POL00118128).

46. I cannot recall if I saw the Casework Management documents (POL00104747 and POL00104777) therefore I cannot comment on what my understanding was of these documents at the time. From memory I think compliance checks were completed to ensure the completion of the casework files achieved a standard set out by the leadership of the Security Team. I had no involvement with producing any of these documents or processes as far as I can remember. I think these processes had already been developed prior to me joining the Security Team.

47. I have reviewed the other documents attached to Dave Posnett's emails (POL00118096 and POL00118110) but do not recall their contents or my understanding of them at the time. I remember there were various documents which were provided to the Security Team with guidance on managing cases

and filing reports but can no longer recall the details of these guidance documents. I had no involvement in the development of these documents during my time in the Security Team.

Prosecution of Carl Page

48. The Inquiry have provided me with a copy of my witness statement in the proceedings against Carl Page (POL00093714). However, I cannot recall the exact details of this case against Mr Page and all I can remember is that an audit was performed at Rugeley Post Office and the Security Team were involved.

Initial Investigation by HM Customs and Excise

49. As far as I am aware I first became involved in Carl Page's case when the Security Team requested an audit to be performed at the Rugeley Post Office and I may have been the person who arranged this at the time.

50. As far as I'm aware, I was not involved in any activity prior to the audit. I am not aware of any Post Office audits carried out by members of staff from HM Customs & Excise.

51. I don't have any memory of Staffordshire Major Crime Unit being involved with the case. However, it states in my Witness Statement (POL00093714) that Mr

Patel from the Investigation Team made me aware that the Police had removed some cheques from the Bureau stock unit.

52. The Inquiry have asked me to consider the witness statement of Andy Dunks, Fujitsu Services, IT Analyst (FUJ00122250) and the request I made for a one-shot password after Carl Page reported a discrepancy. If I required a password then this was because it was the process. I would have used my access to the Horizon system to generate the reports required to undertake the audit.

53. The outcome of the audit was detailed in my Witness Statement (POL00093714) as a shortage of £645,345.18. This was made up of the following:

- a. £638,675.65 – Cheques removed from the Bureau stock unit by the Police the night before the audit as I was informed by Mr Patel from the Investigation team. So these cheques were not included in the audit figures because they were not on hand.
- b. £3,583.14 – This was the difference between the cash and currency on hand in the Bureau stock unit and the Horizon printout prior to the Bureau stock unit being balanced. Once the Bureau stock unit had been balanced as part of the audit, the result, which was a shortage was reported as the figure above.
- c. £3,086.39 – Shortages in the Counter stock units compared to the Horizon printouts prior to each stock being balanced by the Audit team. Once the Counter stock units had been balanced as part of the audit,

the result, which was an overall shortage was reported as the figure above.

54. I can no longer recall any further details regarding the shortage other than what I have noted above from my Witness Statement (POL00093714).

55. I do not recall how long after Mr Page had taken over at the branch that this audit occurred. I think I may have attended another audit, or audits, at this branch. I think I was also part of the team onsite when the branch converted from a Crown Office to Sub-Post Office but I cannot confirm this. I don't recall being made aware of the financial position of Rugeley Post Office.

Audit of Rugeley Branch

56. The Inquiry has asked me to consider the Case File Events Log (POL00093908) and my Witness Statement dated 11 April 2003 (POL00093714) and provide my recollections of a call I received from Colin Price to arrange an audit of Rugeley Branch on 14 January 2003. I cannot recall the conversation with Mr Price but note from my Witness Statement (POL00093714) that Mr Price requested a special audit at Rugeley Branch. The purpose of a special audit is to audit a particular Post Office where other business colleagues have particular concerns.

57. I cannot remember the full circumstances of this audit. Sometimes the audit is completed before the Security Team make themselves known at the branch

and sometimes the Audit Team and Security Team go in together. I cannot remember what happened on this occasion.

58. I am aware from the information provided by the Inquiry that there was a team of four conducting the audit, myself, Kevin Orgill (Witness Statement of Kevin Orgill dated 31 March 2003 (POL00093733)), Alison Edwards (Witness Statement of Deborah Alison Edwards dated 31 March 2003 (POL00093897)) and a fourth auditor. I cannot remember who the fourth Auditor was but in my Witness Statement (POL00093714) it says, "I confirm that the writing that appears at the top of this printout is that of my colleagues Mr Kevin Watkins." This would suggest he may have been the other Auditor that day. The role of the Auditors was to complete the Audit of Accounts and inform all the interested parties of the result. Who completed what roles would have been decided by the Audit Leader depending on what was needed at the different stages of the audit.

59. I cannot recall any discussions I had with Mr Page during this audit. I also cannot recall any of the discussions I had with Mr Patel or another member of the Investigation Team. I can see from my Witness Statement (POL00093714) that Mr Patel had informed me that the Police had removed some cheques from the Bureau stock the previous evening. The value of the cheques removed were £638,675.65.

60. The Inquiry has asked me to consider page 3 of Mr Orgill's Witness Statement (POL00093733) which notes that Mr Orgill passed documentation to me during the audit. I do not remember this now but it would have been normal

process for Mr Orgill to pass me, as Audit Leader, his audit working papers and any support Horizon printouts so this information could be input into the P32 Audit of Accounts for this audit.

61. I have been asked by the Inquiry whether ARQ logs were sought by POL from Fujitsu in this case and if not why not? I don't recall what ARQ logs are but I don't think they related to my role at the time and I am afraid I cannot provide any further information.

62. The Inquiry have also asked me to consider my audit report at page 47 of the Expert Accountant's Report of David Liddell (POL00062201) and explain the findings of this report and what other documentation, if any, I completed after the audit. I can confirm that page 47 is not an audit report it is a printed account of the P32 Audit of Accounts completed at Rugeley Post Office on 14 January 2003. This shows the account as £645,345.18 short. I cannot recall if I produced any other documents relating to the Audit of Rugeley Post Office on 14 January 2003.

63. My Witness Statement (POL00093714) confirms a copy of my written Audit Report was sent to Mark Irvin, Retail Line Manager, and Manish Patel, Investigation Team Manager. I cannot recall any conversations I had with Mr Irvin or Mr Patel about the Audit Report or any comments they made about the audit report.

64. I have been asked by the Inquiry whose decision it was to suspend Carl Page.

I do not recall who would have suspended Mr Page but my understanding of the process is that the decision would have been made by his Line Manager Mr Irvin. For clarity I would not expect this decision to be taken by an Auditor or anyone in the Audit team as they would not have the authority to make this decision.

65. I cannot recall any other involvement I may have had in the investigation of this case but it would be normal that the Audit team would have no further involvement once the audit was complete and the Lead Auditor had shared the audit report unless any specific concerns were raised.

R v Carl Page

66. I cannot recall if I had any involvement in any other proceedings against subpostmasters/subpostmistresses or other people who worked within Post Offices involving the Horizon system before this case.

67. I cannot recall who asked me to provide a witness statement against Mr Page and Mr Whitehouse and I cannot recall when I completed my witness statement. I cannot recall who I had contact with during the drafting of my witness statement or the nature of any discussions I had with them.

68. I cannot recall having conversations with counsel and POL's Legal Team about my role as a witness. My role in this case was as Lead Auditor at Rugeley Post Office on 14 January 2003.

69. The Inquiry has provided me with the Witness Statement of Carl Page (WITN01510100) in which Mr Page recalls that I was questioned by his defence team at his trial. I remember I was cross examined about my job title a number of times until the Judge stepped in and explained his understanding. He then directed Mr Page's Legal Team to move on from that matter. That is all I can recall about giving evidence in court relating to this case but I'm sure there would have been a number of questions from both sides relating to the Audit at Rugeley Post Office on 14 January 2003.

The Prosecution of Tahir Mahmood

70. The Inquiry have provided me with a copy of the Audit Report completed by Ms Edwards (POL00066040) which I have read. However, I do not recall this case and I cannot recall Mr Mahmood.

The Audit at Ten Acre Street Branch

71. I cannot recall the circumstances in which I first became aware of this case. If I had any involvement in this case it would have been to contact Ms Edwards and Mr Aubby to arrange the audit. I can see from the Audit Report dated 3

May 2005 (POL00066040), provided to me by the Inquiry, that I was copied into the report at the time but I do not recall anything about this audit and do not remember this report.

72. I cannot recall scheduling the audit but if this audit was scheduled during my time in this role then I would have scheduled the Auditors to attend. I would have had to contact the Audit Team and probably seek volunteers as this audit was performed on a Saturday. My selection of who would attend the audit would have been based on who was available as not all Auditors were available every Saturday.

73. I have been asked by the Inquiry what I thought about the size of the shortfall that was discovered and whether I had any concerns. I cannot recall this case so cannot comment on what my views would have been about the size of the loss but I would not have had any concerns about the actual result produced on the day by the Audit Team as I would expect each Auditor to be responsible for reviewing the figures produced in the Audit and ensuring they are correct. From memory the Lead Auditor, Alison Edwards, had good experience in the role and I would only expect to get involved in the audit if they had any particular concerns or if something was raised with me by other colleagues in the business.

74. As I cannot recall this case I don't know if any post-audit activity was undertaken or if I was involved. I also cannot comment on if I had any further involvement with this case post-audit. However, as noted above, I would not

expect to have any further involvement in the audit once it is complete unless any specific concerns were raised with me.

The Prosecution of Seema Misra

75. The Inquiry have provided me with a copy of the Investigation Report (POL00044541) and the Summary of Facts (POL00044613). I have read both document but I cannot recall this case or Ms Misra.

The Audit at West Byfleet Branch

76. The Inquiry has confirmed that on 10 October 2005, Elaine Ridge requested that an audit be carried out at West Byfleet (POL00066397) and has asked me to describe the circumstances in which a special request for an audit could be made. A request for a special audit can be made at any time and for a variety of reasons, mainly based around concerns relating to Post Office funds at a particular branch. My role when scheduling audits was to action these requests. The Lead Auditor would also be informed of the concerns raised.

77. I cannot recall this case so cannot comment as to when I first became aware of the potential audit at West Byfleet branch or what my understanding was of the alleged issues at the branch at this stage. Having read Elaine Ridges' Special Request of an Audit of Accounts (POL00066397), Ms Ridge has suggested there could be potential theft going on at the branch. Also, Ms

Ridge stated that Ms Misra was a new subpostmistress and had some large discrepancies.

78. I cannot recall this case and cannot confirm what my role was in scheduling the audit at West Byfleet. If this audit was scheduled during my time in this role then I would have scheduled the Auditors to attend the audit. I would have checked the Audit Team plan for the date when the audit was to take place and make my selection of who would be asked to attend.

79. I cannot recall this case but under normal circumstances I would not have reviewed the audit findings. I would not have any concerns about the result of the audit produced by the Audit Team as it would have been down to the Auditors to check their own figures. From what I can see it appears that Keith Noverre was the Lead Auditor that day. Keith was an experienced Auditor and would have been very capable in his role. If Keith had any concerns he would have raised them with me and I would have addressed them accordingly. However, after this time I cannot recall if any concerns were raised.

80. The Audit Leader may have informed me of the audit result and the circumstances for the loss but I cannot remember if this happened or anything that was said about this case.

81. As I cannot recall this case I am unsure if I had any further involvement in this case or whether I was involved in any post-audit activity. However, I expect

this was unlikely as the Audit team's involvement would generally end when the audit was complete unless any specific concerns were raised.

The Prosecution of Josephine Hamilton

82. The Inquiry has provided me with the Investigation Report into Josephine Hamilton (POL00044389) which I have read, however, I cannot recall this case or Ms Hamilton.

The Audit at South Warnborough Branch

83. I have been asked by the Inquiry to consider the email from Doug Brown to Rebecca Portch, which Mr Brown forwarded to me on 7 March 2006, (UKGI00014734) and answer the following questions:

- a. Was this the first time that you became aware of the potential audit at South Warnborough branch?
- b. What was your understanding of the alleged issues at the branch at this stage?
- c. Doug Brown states that he would update you, did he provide this update?

84. I cannot recall this case so cannot answer these questions fully. The email to Mr Brown from Ms Portch (UKGI00014734) states she had concerns that funds would be missing at this branch. Having read the email there was no

need for Mr Brown to update me as an audit had been planned to take place on Thursday 9th March 2006.

85. I have been asked by the Inquiry to consider the email from Rebecca Portsch (UKGI00014734) and confirm what my reaction was to the suggestion that there might be a shortfall in excess of £20,000 at South Warnborough branch. I cannot recall this case but if our Cash Management Team had concerns then it would be the right approach to see if we could support their concerns by arranging an audit at this branch to verify the actual cash and stock on hand at the branch.

86. I have been asked by the Inquiry to consider the email chain from Adrian Skinner on 7 March 2006 (POL00067205), in which I was copied, and address the following:

- d. Why do you think you were copied into this email?
- e. What was your impression of the issues at the branch having received this email?

87. I cannot recall this case but Mr Skinner would have copied me into this email (POL00067205) so that I could, if required to do so, pass on any information to the Lead Auditor. I cannot comment on what I felt about this case because I cannot recall it.

88. As I cannot recall this case I do not know what role I played in scheduling the audit. If this audit was scheduled during my time covering this role then I would have scheduled the Auditor to attend the audit. I would have checked the Audit Team's plan for when the date of the audit was to take place and made my selection of who would be asked to attend.

89. As I cannot recall this case I do not know if I played any part in analysing the results of the audit. I generally did not get involved with post-audit activity as the Audit Team's role would normally end on completion of the Audit. I cannot recall this case so cannot comment on what my views were at the time or about the size of the loss. I would not have had any concerns about the actual result as I would expect each Auditor to be responsible for reviewing the figures produced in the audit and ensuring they are correct. As with the above audits, the Lead Auditor, Alan Stuart, was experienced and capable in his role and would have raised any concerns about the result with me. I cannot recall any concerns that were raised.

90. As I cannot recall this case I do not know if I became aware of the shortfall identified in the audit. I would have only become aware of the audit result if the Audit Leader informed me.

91. I cannot recall this case but generally I did not get involved with post-audit activity.

Prosecution of Susan Rudkin

92. The Inquiry has provided me with the Investigation Report (POL00046485) and the Summary of Facts (POL00044623). I have read both documents but cannot recall this case or Ms Rudkin.

The Audit of Ibstock Branch

93. As I cannot recall this case I cannot remember the circumstances in which I first became involved in Ms Rudkin's case. I would only have been involved in scheduling the audit.

94. I have been asked by the Inquiry to consider the email from Doug Brown (POL00061712). As noted above, I cannot recall this case but if this audit was scheduled during my time covering this role, which I think it was as my name is mentioned in the email (POL00061712), then I would have scheduled the Auditors to attend the audit. I would have checked the Audit Team Plan for when the audit was due to take place and would have made my selection of who would be asked to attend.

95. I have been asked by the Inquiry what my involvement was, if any, in the audit. I cannot recall this case but note from the Investigation Report (POL00046485) that the named auditors were Paul Field and Kevin Watkins. The only involvement I would have had, if any, would be to schedule the audit and support the team as required.

96. I cannot recall this case and therefore do not know the process by which the audit was carried out. Having read the Investigation Report for Ms Rudkin (POL00046485), after the admission by Ms Rudkin at the start of the audit the business practice at the time would have been to keep the Post Office closed until the full audit result had been achieved and the Investigation Team and the Line Manager of the branch had been contacted.

97. I do not know if I played any role in analysing the results of the audit as I cannot recall this case. I generally did not get involved in post-audit activity as the Audit Team's role would normally end on completion of the Audit. I cannot recall this case so cannot comment on what my views would have been about the size of the loss but I would not have had any concerns about the actual result produced by the Audit Team as I would expect each Auditor to be responsible for reviewing the figures produced in the Audit and ensuring they are correct. Again, Paul Field, Lead Auditor, was experienced in his role and would have flagged any concerns with me but I do not recall any concerns with this audit.

98. As I cannot recall this case I don't know if I had any further involvement with this case. However, as noted above, I would normally have no further involvement once an audit was complete.

General

99. I would have been aware of the concerns raised relating to the Horizon IT system during my time working for Post Office Ltd via any general communications sent to all members of staff on what the findings of any internal reviews of the Horizon IT system had discovered. As a Line Manager I think I would also have received any standard communications to relay to anyone who might ask my opinion or my direct reports opinion on the system. I can no longer remember what was said in any communications but would have relayed the messages to my team members as they were shared.

100. I have personally never considered a challenge to the Integrity of Horizon and I cannot remember the guidance given at the time.

101. The Inquiry have asked me to what extent do I consider the investigations into bugs, errors and defects in Horizon was sufficiently carried out by Post Office and whether I consider sufficient information regarding bugs, errors and defects in Horizon was passed to the Post Office by Fujitsu. I cannot comment on this because I was not involved with this process and do not recall any investigations that took place.

102. The Inquiry has also asked me to consider whether I had sufficient information regarding bugs, errors and defects in Horizon and who provided me with the information. As mentioned above the only information I would have received about the Horizon system would be through business communications. I cannot recall any concerns or any reason why this was not sufficient.

Other Matters

103. I do not have any other reflections on these matters or any other matters relevant to the Inquiry's Terms of Reference and there is nothing else that I would like 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: 11/10/2023

Index to First Witness Statement of Glyn Allan Burrows

No.	URN	Document Description	Control Number
1	POL00032698	Assurance Review - Recruitment (Vetting & Training) (version 1.0, 27 October 2009)	POL-0029633
2	POL00086765	Network auditing approach, methods and assurance" (2013)	POL-0083823
3	POL00088453	Training & Audit Advisor (undated)	POL-0085511
4	POL00088557	Audit Advisor (undated)	POL-0085615
5	POL00084650	Audit Plan & Scheduling, Chapter 1 of the Audit Process Manual (Version 8) (2010)	POL-0081708
6	POL00083966	Audit Charter (version 4.0, undated)	POL-0081024
7	POL00084801	Performing a Branch Audit, Chapter 3 of the Audit Process Manual (version 5.1, May 2010)	POL-0081859
8	POL00085534	Core & Outreach Audit Process, Chapter 3a of the Audit Process Manual (version 1.0, 27 May 2011)	POL-0082592
9	POL00087627	Follow Up Audit Process, Chapter 3b of the Audit Process Manual (version 3.0, May 2015)	POL-0084685
10	POL00088252	Performing a Cash Centre Audit, Chapter 7 of the Audit Process Manual (version 5.0, Aug 2016)	POL-0085310
11	POL00087672	Quality Assurance, Chapter 11 of the Audit Process Manual (version 5.0, Apr 2015)	POL-0084730
12	POL00084003	Post Incident Auditing without Horizon, Chapter 14 of the Audit Process Manual (version 1.0, Nov 2006)	POL-0081061
13	POL00084813	Condensed Guide for Audit Attendance (version 2, Oct 2008)	POL-0081871
14	POL00085652	Requirement of Network Field Support Advisors at audit, following discovery of discrepancy (version 1.0, Oct 2011)	POL-0082710
15	POL00086765	Network auditing approach, methods and assurance (2013)	POL-0083823
16	POL00087688	Training Guide: Compliance Audit Tool (Sep 2015)	POL-0084746
17	POL00087716	Training-Aide for Branch Asset Checking (version 1.7, Nov 2014)	POL-0084774
18	POL00087614	Terms of Reference Audits (version 1, April 2015)	POL-0084672
19	FUJ00001894	Audit Trail Functional Specification (version 8.0, 18 October 2004)	POINQ0008065F

20	POL00002841	Global User Account (September 2016)	VIS00003855
21	POL00104747	Casework Management Document (version 1.0, March 2000)	POL-0080387
22	POL00104777	Casework Management Document (version 4.0, October 2002)	POL-0080417
23	POL00118096	David Posnett's email dated 23 May 2011 re Casework Compliance	VIS00012685
24	POL00118108	Security Operations Team - Case Compliance	VIS00012697
25	POL00118109	Guide to the Preparation and Layout of Investigation Red Label Cas Files. File construction and appendices A, B & C	VIS00012698
26	POL00118101	Guide to the Preparation and Layout of Investigation Red Label Case Files. Offender reports & Discipline reports	VIS00012690
27	POL00118102	Offence Report Template	VIS00012691
28	POL00118103	Offence Report Template	VIS00012692
29	POL00118104	Identification Codes	VIS00012693
30	POL00118105	Summarising of Tape Recorded Interviews guidance	VIS00012694
31	POL00118106	Notebook guidance	VIS00012695
32	POL00118107	Case Raise Facing sheet	VIS00012696
33	POL00118110	David Posnett's email to you and others dated 27 April 2012	VIS00012699
34	POL00118120	Summarising of Tape Recorded Interviews guidance	VIS00012709
35	POL00118121	Notebook guidance	VIS00012710
36	POL00118122	Case Raise Facing sheet	VIS00012711
37	POL00118123	Security Operations Team - Case Compliance	VIS00012712
38	POL00118124	Guide to the Preparation and Layout of Investigation Red Label Case Files. File construction and Appendices A, B & C.	VIS00012713
39	POL00118125	Guide to the Preparation and Layout of Investigation Red Label Case Files. Offender reports & Discipline reports	VIS00012714
40	POL00118126	Offence Report Template	VIS00012715
41	POL00118127	Investigation Report Template	VIS00012716
42	POL00118128	Identification Codes	VIS00012717
43	POL00093714	Witness Statement in the Proceedings against Carl Page	POL-0093836
44	FUJ00122250	Witness Statement of Andy Dunks	POINQ0128464F
45	POL00093908	Case File Events Log: Rugeley MSPO	POL-0094030

46	POL00093733	Witness Statement of Kevin Orgill dated 31 March 2003	POL-0093855
47	POL00093897	Witness Statement of Deborah Alison Edwards dated 31 March 2003	POL-0094019
48	POL00062201	Expert Accountant's Report of David Liddell R v Carl Adrian Page	POL-0058680
49	WITN01510100	First Written Statement of Mr Carl Adrian Page	WITN01510100
50	POL00066040	Audit Report – Ten Acre Street Branch dated 3 May 2005	POL-0062519
51	POL00044541	Investigation Report: Seema Misra	POL-0041020
52	POL00044613	Summary of Facts: Post Office Limited v Seema Misra	POL-0041092
53	POL00066397	Special Request of an Audit of Accounts	POL-0062876
54	POL00044389	Investigation Report: Josephine Hamilton	POL-0040868
55	UKGI00014734	Email Chain re South Warnborough 0929042	UKGI025527-001
56	POL00067205	Email chain Re South Warnborough 0929042	POL-0063684
57	POL00046485	Investigation Report: Susan Jane Rudkin	POL-0042964
58	POL00044623	Summary of Facts: Post Office Limited v Susan Jane Rudkin	POL-0041102
59	POL00061712	Email from Doug Brown	POL-0058191