

Witness Name: Deborah Alison Edwards

Statement No.: WITN09080100

Dated: 24 October 2023

POST OFFICE HORIZON IT INQUIRY

FIRST WITNESS STATEMENT OF DEBORAH ALISON EDWARDS

I, Deborah Alison Edwards, 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 23 August 2023 (the "**Request**").
2. The facts within this statement have either come from my own recollections and knowledge or rely on the documentation that has been provided by the Inquiry. As these events happened over 16 years ago I am unable to recall specific events but have provided as much detail as possible in order to assist the Inquiry.

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.

Relevant Background

4. I am a former employee of Post Office Limited ("**POL**"). I joined POL in June 1989 and left the company on 30 September 2016.
5. During my employment at POL, I worked in several different roles. My first role was as a Counter Clerk where I worked until 1995 when I became a Branch Auditor. As a Branch Auditor I would visit POL branches to audit branch cash and stock, ensuring subpostmasters and their staff members were compliant with POL process. I left this role in July 2007 to become a Field Change Advisor where I would assist branches who were planning to refurbish or relocate.
6. In June 2009 I became Assistant Branch Manager at Crewe Crown Branch Office. As Assistant Branch Manager my role was to manage POL employed staff members, plan weekly duties including seating plans and break times, coach the team in sales and complete random and unannounced stock unit checks.
7. In February 2012 I moved to become Property Project Manager ("**PPM**"), a role I held until I left POL in September 2016. As a PPM I visited branches at

the request of Field Change Advisors, working with the subpostmaster to plan and calculate the cost of changes to physical counters. During my time in the Property Project Team, I took a temporary promotion to Senior Property Project Manager between May 2015 to October 2015.

8. The Inquiry has asked me specifically about my position as a Field Support Advisor ("**FSA**"). I did not hold the job title of FSA as this role came in much later than when I was in the team and I had already moved roles. My job title was Branch Auditor. After six years working as a Counter Clerk I applied for the role of Branch Auditor and was successful at interview. The role involved me attending Post Office branches to verify assets and check procedures were being adhered to. When I started in the role I had good experience of working in a Post Office branch from my time as a Counter Clerk. In my role as a Counter Clerk I would help the subpostmaster count the cash and stock on hand in branch to help them complete the branch accounts each week. Also as Crown Office Counter Clerk I would help with counting cash and stock and doing the weekly account for the stock unit I worked on. Completing these tasks gave me good experience for the work I did as a Branch Auditor.

9. After being successfully appointed as Branch Auditor I initially spent time accompanying the other Branch Auditors on audits and was shown the processes and procedures to follow. I mainly learnt the role from on-the-job training, shadowing and mentoring. I was given competencies to complete to demonstrate my ability to do the role. I cannot recall the exact details now but remember this focused on specific elements of the role such as calculating the

value of pension payments or building the branch balance. Over time I would have less coaching and would need to demonstrate to my line manager that I had met specific competencies as they observed me on audits. When I was a Branch Auditor, I worked for several line managers although I can now only remember the names of two; Glyn Burrows and Kevin Orgill. During my time in the role, I felt I was always treated with respect and professionalism. I felt competent in the role and had no concerns with the competency of my colleagues.

10. During my time as Branch Auditor, I did not have any responsibility for disciplinary matters or interviewing those accused of criminal offences. I had no involvement in disclosure for criminal or civil proceedings or litigation case strategy. My role was limited to the audit of the branch and concluded when the audit report had been completed. I had no further involvement in progressing cases or liaising with other Post Office departments. The only time I can recall any further involvement was when a case had gone to court and I was asked to produce a witness statement, however such requests were unusual.

11. I estimate I attended approximately 3 audits per week during my time as a Branch Auditor. I cannot remember the names of the different branches but would attend a broad range offering different services.

The audit process and the polices/practices in place

12. During my time in the Audit Team my role as Branch Auditor would involve me verifying POL assets, by counting cash and stock (for example postal stamps, saving stamps, postal orders etc) and completing post audit reports to ensure assets were tracked and branches were complying with the business requirements and standards. It is over 16 years since I was a Branch Auditor, and I can no longer recall the policies and practices that were in place in relation to the audit or when these policies and practices changed during the time period.

Recruitment and training of Auditors

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

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

14. In regard to the first two documents, the Assurance review (POL00032698) and Network auditing approach, methods and assurance (POL00086765), both these documents were produced after I was in post as a Branch Auditor. In regard to the other last two documents, Training & Audit Advisor (POL0008453) and Audit advisor (POL00088557) I do not recall previously

seeing these documents but note that the role of Training & Audit Advisor was a role that came in after I had left the Audit team. I do recognised elements of the Audit Advisor description which formed part of my role.

15. I never recruited anyone during my time as Branch Auditor and my only experience of the recruitment process was when I was recruited into the team. I can no longer recall the recruitment criteria or how the selection process was completed. I applied for the role as an internal candidate, was interviewed and was successfully appointed. I remember there were internal people, like me, recruited into the team from other areas of POL but do not remember if they tended to come from specific teams.

16. I am unsure if there was a minimum level of qualification and/or experience before you could conduct a branch audit. I did not have any specific qualifications for the role but had good experience of Post Office branches. As set out above, Audit training was completed on the job and a Line Manger would have to sign off a Branch Auditor as compliant. I was not a line manager in the Audit team and did not conduct this process but was signed off compliant when I was inducted into the team. I cannot recall the criteria that would have been used to assess whether a Branch Auditor was compliant but remember it was based on achieving specific competencies as I have noted above.

17. It is over 16 years since I was a Branch Auditor, and I can no longer recall the finer detail of any induction, training or refresher procedures. As far as I recall

following my appointment I attended audits and shadowed colleagues for a number of months to learn the audit process. The length of time spent shadowing was dependent on how long it took an individual to learn the tasks for the role. This could be dependent on the types of audits they were shadowing as not every branch would include the full set of procedures and it may take longer to ensure an individual was fully compliant. Once a person was considered compliant they would be observed by an Audit Manager and, where appropriate, signed off as compliant. Following this induction period Branch Auditors were also provided with mentoring from more experienced colleagues to support their continued development. As a Branch Auditor you had a yearly appraisal. The appraisal would review the work you had completed in the previous year, review line manager observations and consider whether you had met the expected standards.

18. From my experience working within the sub-Post Office and Crown network, I believe I had the right skillset for the role of Branch Auditor. As a Counter Clerk I had completed stock unit balances and cash accounts in branch for some time and was fully conversant with how branch accounts were prepared. I think this gave me a good understanding of how a branch operated and managed its cash and stock on a day-to-day basis.

19. From what I can now recall I did not have any concerns about the training that was provided or the ongoing support in the Audit team.

The planning and scheduling of audits

20. The Inquiry has asked me to consider the document "Audit Plan & Scheduling, Chapter 1 of the Audit Process Manual (Version 8.0) (2010)" (POL00084650). I was not in post as an Auditor when this version was in place. I do not remember any version of this document. Looking at the document it appears that this would have been used by the Audit Manager and I do not believe it would have been readily available to the Branch Auditors.

21. I have very limited knowledge of the scheduling process as this was not part of my role. I was only aware of the weekly schedule that was provided to me by the Audit Manager. The weekly schedule would provide me with details of the branches I would be auditing the following week, although it may provide for slightly longer in exceptional circumstances, such as when the Audit Manager was going on holiday. I am unaware of how the weekly schedule was produced.

22. I am also unaware of the circumstances in which branch audits were scheduled, how promptly they were scheduled or how frequently a branch would be audited. It was not part of my role to make any enquires or complete an investigation before a branch visit and I am not aware of any steps that were taken before an audit took place. My role was to verify Post Office assets on site and did not extend to any actions taken before or after the onsite audit except for preparing the audit report.

The Auditing Process

23. 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); and
- m) Terms of Reference Audits (version 1, April 2015) (POL00087614).

I have reviewed the documents and note that POL00085534, POL00087627, POL00088252, POL00087672, POL00087614 and POL00087688 were not published or available when I was in the role of Branch Auditor. I cannot recall the other documents from my time in the role.

24. When commencing an audit a selection of reports would be collected from the Horizon system. This was usually done by the Lead Auditor although they would sometimes delegate this task to one of the Auditors. These reports would be used to verify cash and stock items and to build the account of the office which included checking receipts and payments. Cash on hand would have been verified to the report held at the branch. This report would have been completed by the subpostmaster or their staff at the close of business from the day before. As far as I am aware the Auditors and subpostmasters had access to the same information when an audit was conducted. From my recollection there were no differences in the source information according to the type of audit being conducted. I cannot recall any differences between Crown Office branches and other branches when conducting an audit.

25. The Branch Auditor leading the audit would keep the subpostmaster up to date with their progress throughout the audit. This would normally involve letting them know when each unit of stock or cash had been counted and what the outcome of that unit had been. During the audit the subpostmaster may be asked to clarify if all cash or stock had been counted. Once the cash, stock and receipts and payments had been verified, any discrepancies would be re-verified and any discrepancies, shortfalls or surpluses were discussed with the

subpostmaster. Time was allowed for the subpostmaster, if they wanted to, to check the discrepancies and confirm them. Once discrepancies had been checked, the result of the audit would be shared with the subpostmaster. After the conclusion of the asset verification, a set of procedural question would be asked. At the end of the procedural question section any points raised that were not in line with current procedures were discussed with the subpostmaster and guidance was given to enable the subpostmaster to correctly follow the procedures. Branch Auditors were always available to listen to subpostmasters' questions or queries. If any queries or questions fell out of the Audit domain, the Branch Auditor would ask the subpostmaster to raise the query with the Helpline.

26. I was aware of the process of asking subpostmasters to make good any shortfalls at the time of audit. I believe this was the subpostmasters' contractual obligation. It was also the case that when a surplus was identified the subpostmaster was informed and they could withdraw the surplus. I would have been made aware of this process through my training and this practice was in place throughout the period that I was a Branch Auditor. Where there was a shortfall the Branch Auditor could accept cash and/or a cheque from the subpostmaster to cover the shortfalls. I have been asked by the Inquiry for my views on this practice and whether I questioned it at the time. I did not have any views on this particular practice and accepted it as it was part of the process. I did not question it at the time.

27. If a discrepancy or shortfall was discovered the Lead Auditor would discuss the details with the subpostmaster who would be given the opportunity to

check that the discrepancies were correct. During the audit the subpostmaster would be given the time he needed to check the discrepancy amounts but I am unsure whether they had the opportunity to provide any further information or undertake their own investigation into the discrepancies as this would be dealt with by the Security/Investigation team and the Contract Team after the audit was complete.

28. I have been asked by the Inquiry if it was possible to conduct a branch audit in circumstances in which it was not possible to access the Horizon IT System. Assets could be physically counted and then recorded on Branch Auditors' computers to be verified once the Horizon system was re-instated.

29. The Inquiry has asked me to consider the documents Audit Trail Functional Specification (version 8.0, 18 October 2004) (FUJ00001894) and Global User Account (September 2016) (POL00002841). I cannot recall seeing or using FUJ00001894 and I was not in post as Branch Auditor when POL00002841 was in place.

30. The Inquiry has also asked me whether Fujitsu were involved in the audit process. As far as I can remember Fujitsu were not part of any audits I was involved in and I am not aware of any involvement they had in the audit process.

31. The Inquiry has also asked me to comment on the Audit Global User Account. I do not recall the Audit Global User Account or any audit measures that were

in place in respect of the Audit Global User Accounts so am unable to comment any further.

Prosecution of Carl Page

32. I have limited recollection of the prosecution of Mr Page as my role was limited to completing the audit, as part of the audit team, and later completing a witness statement. I do not recall much about these events and can only recall completing the witness statement as it was provided to me by the Inquiry.

Initial Investigation by Customs & Excise

33. I was a member of the audit team who attended the Rugeley branch on 14 January 2003. I would have first been made aware of the audit by the weekly audit plan which set out my schedule of work. I do not recall being made aware of any of the issues at the branch prior to the audit and do not recall when I first became involved in Mr Page's case, other than when I was asked to complete a witness statement.

34. I do not recall being made aware that HM Customs and Excise had raised issues with this branch and I am not aware of them completing any audits. I also do not recall being made aware of Staffordshire Major Crime Units involvement prior to the audit that took place on 14 January 2003.

35. In my experience as an Auditor it was normal practice for the Auditors to have no prior knowledge of the issues before they attended an audit. This protected the integrity of the audit by ensuring the audit was not prejudiced by the ongoing investigation. The investigators may have an expected outcome from the Audit but we would have no prior knowledge and would approach an audit with no expectations of what we might find. We may be made aware that an investigation or security manager would be attending the audit but we would have no knowledge of their investigation. They would not be part of the audit and we would only report the outcome to them.

Audit of Rugeley Branch

36. As noted above, the first I would have known about this audit was when I was provided with the weekly audit plan, this would have been received the week before. I was unaware of any circumstances surrounding the audit or why it had been requested. My role was to ensure the audit was completed. I can see from my Witness Statement in the proceedings against Carl Page (POL00093897) that the audit appears to have been requested by the Post Office Investigation Team.

37. I am aware from the information shared by the Inquiry that there was a team of four Auditors allocated to the audit of Rugeley Branch: myself, Kevin Orgill, Glyn Burrows and one other. I cannot recall who the fourth Auditor was and am only aware that Mr Orgill and Mr Burrows were the other Auditor's that day by the information that has been shared by the Inquiry.

38. Tasks on any audit are allocated by the Lead Auditor. From reading my Witness Statement (POL00093897) I can see that I was allocated to check the foreign currency stock unit that day. I cannot recall the events of that day but under the normal process when each task was complete audit documentation would be returned to the Lead Auditor providing the results of the checks and highlighting any discrepancies. At this point discrepancies would be shared with the subpostmaster who would be given time to verify them. The Lead Auditor would then prepare the overall account for the branch to determine the overall branch position. This would involve the Lead Auditor inputting into their laptop the results from the Auditors' counting and checks to calculate the overall position of the branch i.e. whether there was an overall shortfall or surplus.

39. I do not recall any discussions I had with either Mr Page, Manish Patel or any of the investigators during the audit but usually when I have identified any discrepancies I would discuss them with the Lead Auditor who would then arrange for them to be shared with the subpostmaster and anyone else as appropriate. This would also enable the Lead Auditor to write the audit report.

40. I cannot recall the details of the outcome of the audit but using the information within my Witness Statement (POL00093897) and the Expert Accountant's Report of David Liddell (POL00062201) as a reference point, they indicate a number of discrepancies were found. Unfortunately, after the time that has

now passed I am unable to remember any further details in regard to these discrepancies other than what is exhibited in these documents.

41. I cannot recall the documents I considered in the audit but can see from my Witness Statement (POL00093897) that I would have been responsible for collecting any Horizon reports and reports from the Forde Moneychange. I would have recorded the values of the currencies, stock items and Travellers Cheques on hand. This was specific to the tasks I had been allocated by the Lead Auditor. I was not responsible for completing any documents after the audit. This role would normally be completed by the Lead Auditor.

42. 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 am not familiar with the term 'ARQ Logs' and cannot confirm if they were sought by POL from Fujitsu in this audit or any other audits which may be relevant to the Inquiry.

43. I have also been asked by the Inquiry whose decision it was to suspend Carl Page. I have no recollection of any discussions in regard to the suspension of Carl Page and as an Auditor would not expect to be made aware of this decision. I would expect this decision would be made by the Investigation team and would not require the input of the Auditors other than in providing information from the Audit.

44. My role as Branch Auditor was to count cash and stock items on hand in branches using information and documents held at the branch. I was not part

of the Post Office Investigation Team and did not have any involvement in any further investigations of Mr Page.

R v Carl Page

45. The Inquiry has asked if I have been involved in any other proceedings against SPMs, their managers or assistants or Post Office employees involving the Horizon IT system before this case. I do not recall any other proceedings due to the time that has now elapsed but as noted above, on rare occasions I would be asked to provide a witness statement by the Investigations Team. This would involve me setting out the steps that were taken at Audit. I cannot recall any other involvement, or whether they specifically involve Horizon issue. I was never asked to attend Court as a witness but was aware that by producing a witness statement I could have been called.

46. I was asked to complete a Witness Statement (POL00093897) in the case against Mr Page and Mr Whitehouse. I cannot recall who asked me to complete this document but this request would normally be made by the Post Office Security and Investigations Team. I also cannot now recall who I had contact with when completing this document. The discussions would be reflected in the content of the Witness Statement but I cannot recall any further discussions that I had with counsel or POL's legal representatives about my witness statement.

47. I can see from the Letter from Ms Debbie Helszajn to Mr Tom Cleary dated 11 April 2005 (POL00067102) that I was listed as a witness required in this case. I was aware that by completing a witness statement I may be called to give evidence and I provided my availability. However, I cannot recall being told the date of the court case or that I would not be called. I did not give evidence at the trial. I do not recall any other involvement I had in this case and I do not recall being made aware of the outcome of the proceedings.

48. The Inquiry has asked me to consider the Judgment of the Court of Appeal in Josephine Hamilton & Others v Post Office Limited [2021 EWCA Crim 577] in particular paragraphs 277 to 285 (POL00113278) and what my reflections are now on the way the investigation and prosecution of Mr Page was conducted by Post Office. I have no reflections on the investigation and prosecution made by Post Office Limited. My understanding of the investigation is limited to the audit and I appreciate there has been a much wider investigation and prosecution. I do not feel I can comment any further on these issues as I was not part of the investigation.

The Prosecution of Tahir Mahmood

49. As with the case of Mr Page, I have limited recollection of this case. My only involvement was as part of the audit team and later completing a witness statement. I can only confirm completing the Audit Report as it has been provided to me by the Inquiry (POL00066040).

The Audit at Ten Acre Street Branch

50. I do not recall any events which led to the audit of Ten Acre Street Branch and taking into account normal process I do not believe I would have been aware of the case against Tahir Mahmood when I was asked to complete the audit. I would not be aware of the circumstances that had led to the audit and I would have received notification of the audit through the weekly audit plan. Although I do not recall any details of why the audit was requested I can see from reading the Audit Report (POL00066040) that it was requested by the Internal Crime Team.

51. I can also see from the Audit report (POL00066040) that I was the Lead Branch Auditor that day, assisted by Guru Aubby. As was normal process I would have allocated us both tasks. The cash on hand would have been one of the first tasks to be completed, alongside the collection of reports from the Horizon system. I expect I would have built the account for the audit on a laptop, as Mr Aubby counted the stock items. All discrepancies would have been checked and the subpostmaster, or their staff, asked if they wanted to check the discrepancies. Once the physical verification had been completed the result of the audit would have been shared with the subpostmaster. I can see from the Audit Report (POL00066040), although I cannot recall this directly, that two members of the Internal Crime Team were present, they would not have played any part in the audit but would have been advised of the outcome. From what I recall when member(s) of the Internal Crime Team

(this is the former name of the Investigation and Security Team) attended an audit they would wait for the outcome so they could speak to the subpostmaster. I would not be part of those discussions.

52. Due to the time that has passed since I was a Branch Auditor I cannot recall all of the documents that would have been considered during the audit. I recall this would have included:

- a) A copy of the branch monthly accounts (known as a cash account and in later years branch trading statement);
- b) Audit reports from Horizon; and
- c) Voucher/Receipt for customer payments/cheques on hand.

I cannot recall if this is a full list of documents.

53. I cannot recall any direct conversations I had with the Internal Crime Managers who were present at the audit but can see from my Audit Report (POL00066040) that after asking Mr Mahmood a question, I refer the response to Colin Price, from the Internal Crime Team, who then spoke to Mr Tahir Mahmood. Having read the document, I would have indicated to the security team what the result of the audit was, and where the discrepancies are and any disclosures from the subpostmaster to explain the discrepancies. I am afraid after this time I cannot recall the details of this discussion. At the conclusion of the audit, I would have advised the result of the audit check, giving details of any discrepancies.

54. Again, I cannot recall any direct conversations I had with Mr Mahmood during the audit. I note from reading my Audit Report (POL00066040) that I asked Mr Mahmood '*was there anymore Post Office cash in hand.*' This would be normal and Auditors would ask subpostmasters to confirm that everything had been counted.

55. Whilst I do not recall the outcome of the initial audit I can see from reading the Audit Report (POL00066040) that the audit notes a total discrepancy of £33,437.39. This amount is made up of:

- a) Cash on hand difference of £33,575.72
- b) Cheque on hand difference of £200.37
- c) Stock difference of £66.83
- d) Previous weeks balance result £4.79

56. I have been asked by the Inquiry whether I considered the shortfall unusual in my experience and whether I had any concerns about it. It is important to note that the Audit team were required to approach audits without prejudice, and we were not there to form an opinion on the reasons why there were discrepancies. On occasion a subpostmaster may provide a reason for a discrepancy which would be recorded however this would be for the Investigations team to consider and not the Auditor. I would not ask any direct questions of the subpostmaster to establish the reasons for the losses and my role was to establish factually whether there was a surplus or deficit in the branch. Therefore, in answering this question I did not consider the shortfall

unusual at the time and would expect this to be a matter of concern for the Investigations team.

57. Following the audit I would have completed an audit report. This is exhibited at document POL00066040. I can see from this document that the report was provided to:

- a) Sue Mudderman – Contract and Services Manager
- b) Colin Price – Investigation Manager
- c) Martin Ferlinc – National Branch Audit Manager
- d) Glyn Burrows – Data Analyst.
- e) John Jenkinson – Operations Manager – Branch Audit Team.

58. I do not recall any other involvement I had in this case, and I do not recall being made aware of the outcome to the proceedings.

59. I have read the Judgment in Josephine Hamilton & Others v Post Office Limited (POL00113278) in particular paragraphs 319 to 323 and what my reflections are now on the way the investigation and prosecution of Mr Mahmood was conducted by Post Office. I have no reflections on the investigation and prosecution made by Post Office Limited. My understanding of the investigation is limited to the audit and I appreciate there has been a much wider investigation and prosecution. I do not feel I can comment any further on these issues as I was not part of the investigation.

Prosecution of Hughie Thomas

60. As with Mr Page and Mr Mahmood's prosecutions I have little knowledge of the prosecution of Mr Thomas and my role was limited to the Audit of Gaerwen Branch and later completing a witness statement. I can only recall completing the witness statement as it was provided to me by the Inquiry.

The Audit at Gaerwen Branch

61. Again, as with both Mr Page and Mr Mahmood, I would not have been aware of the circumstances or issues that led to the audit and would have received my normal notification of the audit through the weekly audit plan.

62. I was again the Lead Branch Auditor in this audit, assisted by Mal Rennard. I would have followed the same process as the other audits set out above, allocating tasks between myself and Mr Rennard. From reading my Witness Statement for the Proceedings against Hughie Thomas (POL00047942), it notes that Mr Rennard counted the cash on hand and I counted the stock items on hand. All discrepancies would have been checked and the subpostmaster/staff asked if they wanted to check the discrepancies.

63. I cannot recall the details of the discussions I would have had with Mr Thomas but note that some details are contained in my Witness Statement (POL00047942). This document notes that Mr Thomas said, "*it's been going on for a year or so, I think something is wrong with the computers.*" After this

time I cannot recall this comment or any further details that Mr Thomas provided at the time. I cannot recall, prior to my involvement in these proceedings, any other individuals attributing shortfalls to Horizon. As an Auditor I would refer any comments that were made to the Contracts Manger so they could be investigated further. It was not uncommon for subpostmasters to provide explanations, but it was not my role to assess whether they were legitimate concerns. If a subpostmaster provided a reason for the shortfall the process would be to write the wording down and ask the subpostmaster to sign it to say it was a true reflection of the discussion. I would ensure this information was passed on through the audit report to the Contract Manager who I would expect to assess whether there was any further action required.

64. Whilst I do not recall the outcome of the initial audit I can see from reading my Witness Statement (POL00047942) that the audit notes a total discrepancy of £48,454.87. This amount is made up of:

f) Cash on hand difference of £48,157.79

g) Stock difference of £297.08.

65. The Inquiry has again asked me whether I considered this shortfall to be unusual in my experience and whether I had any concerns about it. As was the case with the audit of Ten Acre Street Branch I would not have reached any conclusions on the discrepancies and would have left this for consideration by the investigations team.

66. The Inquiry has asked me to provide further details of my conversation with Emlyn Hughes, Contract Manager, regarding discrepancies at the bank. I can see from page 2 of the Offender Report for Hughie Thomas (POL00044861) that the reference is to online banking. I called Mr Hughes but do not recall the details of this conversation other than the purpose would have been to inform him of the outcome of the audit.

67. The Offender Report (POL00044861) also notes that following the call Mr Hughes and Steve Bradshaw from the Investigation Team arrived at Branch. It also notes that Mal Rennard contacted the Horizon System Helpdesk. Whilst I can see some of the details are provided in the Offender Report (POL00044861) I cannot recall any further details regarding these events.

68. Following the completion of the audit I would have completed an audit report. I cannot remember who the report would have been shared with, but normal practice would be to report shortfalls to the Contracts Manager who in turn may ask that it is also shared with the Security Team.

69. Following the completion of the report I cannot recall any further involvement in this case.

Criminal Proceedings

70. I cannot recall the name of the person who requesting me to complete a witness statement (POL00047942) in the case against Mr Thomas. This request would normally be made by the Post Office Security and Investigation Team but I can no longer remember and am unsure who would have requested this statement.

71. I also can no longer recall who I had contact with, or the discussions I had, other than that which is apparent from my Witness Statement (POL0047942). I do not recall being made aware that Mr Thomas had pleaded guilty to False Accounting on 29 September 2006,

72. I have read the Judgment in Josephine Hamilton & Others v Post Office Limited (POL00113278) in particular paragraphs 149 to 155 and what my reflections are now on the way the investigation and prosecution of Mr Thomas was conducted by Post Office. I have no reflections on the investigation and prosecution made by Post Office Limited. My understanding of the investigation is limited to the audit and I appreciate there has been a much wider investigation and prosecution. I do not feel I can comment any further on these issues as I was not part of the investigation.

General

73. I have been asked by the Inquiry to what extent I considered a challenge to the integrity of Horizon in one case to be relevant to ongoing or future cases. As I have set out above, I was not primarily concerned with the reasons for the

discrepancies in my role as this was the responsibility of others. I was focused on completing the audit; therefore, it is unlikely I would have paid specific attention to an individual challenge to the integrity of horizon and would have expected this to be picked up through the subsequent investigation.

74. I have been asked by the Inquiry whether I consider investigations regarding bugs, errors and defects in Horizon were sufficiently carried out by POL or whether POL sufficiently passed information to Fujitsu. It was not my role to investigate those matters at the time and I would not have been aware of any information exchanges between POL and Fujitsu. I would expect that where an audit flags up a discrepancy which could not be explained it would be raised with the helpdesk and further investigations would be completed. Alternatively, if reasons were shared with the Auditor this would be passed on to the Contract Manager. I cannot recall what information was shared in regard to bugs, errors and defects in Horizon, so cannot comment on whether it was sufficient but do not consider that it was pertinent to my work area at the time for the reasons set out above.

75. I do not have any other matters to bring to the attention of the Chair of the Inquiry or anything that I consider relevant to the Inquiry's Terms of Reference.

Statement of Truth

I believe the content of this statement to be true.

Signed: 

Dated: ____ 24 October 2023 ____

Index to First Witness Statement of Deborah Alison Edwards

No.	URN	Document Description	Control Number
1	POL00032698	Assurance Review - Recruitment (Vetting & Training) (27 October 2009)	POL-0029633
2	POL00086765	Network auditing approach, methods and assurance	POL-0083823
3	POL00088453	POL's advert for training and audit advisor role (undated)	POL-0085511
4	POL00088557	POL job poster for audit advisor role within loss prevention team (undated)	POL-0085615
5	POL00084650	Chapter 1 of Audit Process Manual – Audit Plan & Scheduling	POL-0081708
6	POL00083966	Audit Charter: Branch and Cash Centre Audit Activity - undated This policy document sets out the standards and code of ethics that apply to those staff performing audits of branches and cash centres within Post Office Ltd.	POL-0081024
7	POL00084801	Audit Process Manual: Chapter 3 - Performing a Branch Audit (v5.1)	POL00084801
8	POL00085534	Audit Process Manual: Chapter 3a - Core & Outreach Audit Process (v1.0)	POL-0082592
9	POL00087627	Audit Process Manual	POL-0084685
10	POL00088252	Audit Process Manual Volume 4 - Chapter 7 Performing a cash centre audit	POL-0085310
11	POL00087672	Audit Process Manual Volume 4: Chapter 11 - Quality Assurance V5.0	POL-0084730
12	POL00084003	Audit Process Manual for compliance team process for auditing branches without access to horizon	POL-0081061
13	POL00084813	Condensed Guide For Audit Attendance	POL-0081871
14	POL00085652	Requirement of Network Field Support Advisors at audit, following discovery of discrepancy	POL-0082710
15	POL00086765	Network auditing approach, methods and assurance	POL-0083823
16	POL00087688	Training Guide - Compliance audit tool v 6.1	POL-0084746
17	POL00087716	Training-Aide for Branch Asset Checking (v1.7)	POL-0084774
18	POL00087614	Terms of Reference Audits	POL-0084672
19	FUJ00001894	Fujitsu Services Audit Trail Function Specification (v8.0)	POINQ0008065F
20	POL00002841	Global User Accounts Guidance for Sandra McBride	VIS00003855
21	POL00093897	Witness statement of Deborah Edwards.	POL-0094019

22	POL00062201	Expert Accountant's Report of David Liddell 2005, R-V-Carl Adrian Page	POL-0058680
23	POL00067102	Letter from Debbie Helszajn to Tom Cleary of Frisby & Co Solicitors Re R v Carl Adrian Page	POL-0063581
24	POL00113278	Approved Judgment between Josephine Hamilton & Others and Post Office Limited	POL-0110657
25	POL00066040	Letter from Alison Edwards to Sue Mudderman re: Audit of Post Office Ten Acre Street branch	POL-0062519
26	POL00047942	Witness statement of Deborah Alison Edwards dated 2006 (RE: R v. Hughie Thomas)	POL-0044421
27	POL00044861	Investigation Discipline Report by Diane Matthews - Hughie Noel Thomas	POL-0041340
28	POL00066041	Post Office Ltd: Investigation, Personnel - Offence Theft & False Accounting, Tahir Mahmood	POL-0062520
29	POL00066748	Tahir Mahmood - 147000001.mp3 - Full Transcript of Interview - part 1	POL-0063227