

Witness Name: Judy Balderson

Statement No.: WITN09210100

Dated: 3 October 2023

POST OFFICE HORIZON IT INQUIRY

FIRST WITNESS STATEMENT OF JUDY BALDERSON

I, Judy Balderson, 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 23.8.23 (the "Request"). I have received advice and assistance from a lawyer (Tom Crisp, an Associate solicitor of DAC Beachcroft LLP) in the preparation of this statement.

My professional background

2. The Request asks me to provide an outline of my professional background, my career and qualifications, and I am asked in particular about my roles as a Network Field Support Advisor and Field Team Leader. I am a former employee of Post Office Counters Ltd ("POCL") (subsequently Post Office Ltd ("POL")) and held various positions during my employment, which I detail below.

3. I joined POCL in October 1980 (to the best of my recollection, I think the exact date was the 13th October). I left POL on 30.9.16.
4. Since leaving POL, I have not completed any paid work (by choice), but do occupy my time with some voluntary work in schools.
5. After completing a seven-week residential classroom training course, my first role was as a counter clerk, serving the public at both Crown Office branches in Hereford.
6. About four years later I moved into the accounts branch, performing a variety of functions, such as preparing stock remittances for branches in Herefordshire. Later I moved onto the cash account duty, which involved producing a cash account each week and submitting this to the financial service centre in Chesterfield.
7. I do not recall the exact date but about five years later (possibly in about 1990) I became an auditor. This work involved verifying assets and checking for procedural compliance in Post Office branches, Crown Office branches and "Rem Units" (as the accounts branches had become known by then).
8. The process of asset verification involved physically counting all cash and stock (for example, postage stamps, saving stamps and motor vehicle discs) presented by the postmaster, branch manager or officer in charge. Checks of compliance procedures were completed in various ways, for example by observation/ witnessing the initial entry procedure for a branch or cash centre; by examination (physically checking that a branch held the correct version of, say, the Anti-Money Laundering Reporting Form) and by questioning (posing questions such as "How frequently do you change the safe key with the spare safe key to prevent excess

wear?").

9. During this period my duties remained basically the same, but I had a variety of job titles, including "Auditor" and "Inspector"; I think the role went by the title of "Checker" at one point, but I cannot be certain about that. Eventually the role was given the title of "Field Support Advisor".
10. All these roles were of the same grade/pay scale and, as I say, my duties did not change radically until I became a Field Support Advisor. At this point, the training of postmasters was added to the role.
11. I was already part of the Audit team when the role of "Field Support Advisor" was created, and I automatically moved into this role.
12. The duties of the Field Support Advisor included training new and existing postmasters when major changes in procedure occurred, verifying Post Office assets, and measuring compliance with Post Office procedures during branch audits.
13. I cannot recall the exact date, but in around 2012 I became a Field Team Leader. In this role I managed a team of Field Support Advisors. I applied to become a Field Team Leader, was interviewed, and ultimately appointed.
14. My duties as a Field Team Leader were many and varied. My main role was to manage a team of Field Support Advisors and ensuring they had the capability and resources to fulfil their role. I also authorised travel claims and monitored the hours of my team. I conducted quality assurance reviews, which involved observing a team member conducting an audit in a branch and then providing feedback on their performance. I conducted annual appraisals for my team

members and in addition held regular 1-2-1 meetings with them. I led Crown Branch audits. I would also assist and occasionally lead audits in all branch types when there was a need. I was responsible for maintaining elements of the Audit Process Manual.

15. Then, about a year later (I cannot recall the exact dates but I think it was around 2013) I became part of the team working on reviewing concerns raised by postmasters with the Horizon system. Initially I completed this work alongside my Field Team Leader role, but for about nine months I was withdrawn from my Field Team Leader role and worked as part of the Horizon team full time, before returning to my Field Team Leader role in 2015.
16. I obtained no qualifications during my time at POCL/POL. I have 'O' and 'A' Level qualifications.
17. I received in-house training to carry out the audit roles I have described above. Initially I attended audits with more experienced colleagues, and I also recall attending training workshops. I also recall that there were a number of manuals and publications which we referred to in carrying out our roles, and team meetings also provided an opportunity for development.
18. I had numerous line managers during the period I was a Field Support Advisor. The names I can recall include Sarah Cotterell, Simon Drinkwater, Karen Derbe, Alvin West and Paul Holland. There is I am sure at least one other, but I cannot now recall their name. It's possible some of these people were my line manager before I became a Field Support Advisor, and possibly when I was a Field Team Leader.
19. During my career at POCL/POL, I did not witness anything that would lead me to

have concerns about the competence and professionalism of my colleagues or managers.

20. The Request asks me what (if any) role I had in disciplinary matters, interviewing suspects, disclosure in legal proceedings, litigation case strategy and liaising with other POL departments in respect of the progress of cases. As a Field Team Leader, I was responsible for dealing with disciplinary matters within my team. As a Field Support Advisor, I had no role in disciplinary matters.
21. In none of the roles I have described did I have any part to play in conducting interviews with anyone accused of criminal offences; disclosure in criminal or civil proceedings; or developing litigation case strategy. I was not involved in liaising with other Post Office departments in respect of the progress of cases.
22. The Request asks me to estimate the total number of audits I was involved with and the number of branches I audited during my time working in the Audit team. During my time in the Audit team, I audited all branch types including cash/stock centres. I would estimate I completed hundreds of audits, possibly thousands.

The audit process and the policies/practices in place

23. The Request asks me to give an account of my role in the audit process and the policies and procedures which governed it. During my time with the Audit team, my role was to verify Post Office assets in branches and Cash/Stock centres. I also reported on compliance with Post Office procedures. I described above (at paragraph 8) what asset verification and compliance checks entailed. When audits were completed, reports would be sent to various individuals, depending on the type of branch (as far as I can recall, for example, a report of a Crown Office (and I think a WH Smiths branch) was sent to the Area Manager for the

branch. All audit reports I completed were, as far as I can recall, sent to my line manager. If the audit resulted in a suspension, then reports were sent to the Contracts Advisor and the Investigation Manager. There could have been others to whom reports were sent, but I cannot now recall.

24. Policies and practices were updated on a very regular basis, for example through weekly publications such as Counter News. Counter News was sent weekly to branches to update them on any changes – for example, dates for the return of stock such as philatelic items and National Lottery scratch cards. There was also the Audit Process Manual, which contained, amongst other things, details of any changes in the audit process and the version of the documents we needed to use when completing an audit. This was updated as required and updates were issued (as far as I can recall) at period ends (the point at which branches were required to produce a branch trading statement). Given the time that has since passed, I cannot specify any specific dates of changes, but I recall that it was an ongoing process. When I was a Field Support Advisor, if I identified a practice which I felt required a policy update, I would feed this information back to the relevant manager.

25. During my time as a Field Team Leader, I had responsibility for overseeing/updating some policies. I talk about the role I had in the development of policies and practices elsewhere in my statement.

Recruitment and training of auditors

26. Paragraph 6 draws my attention to a series of documents (the document called "Assurance Review – Recruitment (Vetting & Training)" dated October 2009 at POL00032698; the document called "Network auditing approach, methods and

assurance” dated 2013 at POL00086765; and the undated documents called “Training & Audit Advisor” and “Audit Advisor” (at POL00088453 and POL00088557). I am asked to give an account of process by which auditors were recruited and the training provided.

27. Apart from my own experience of being appointed as an Auditor, as described above, I only had knowledge of the recruitment process once I became a Field Team Leader. During the time I was a Field Team Leader, as far as I can recall all new members of the team were recruited internally, following an application and interview process. New staff members were mainly recruited from Crown Office branches or cash centres, but some came from other places, such as Royal Mail or the Chesterfield Financial Service Centre.
28. As far as I can recall, there were no minimum criteria that auditors had to achieve for their roles. Induction training was provided for new team members. Training was provided until staff felt confident to conduct/lead audits alone. Telephone contact with a Field Team Leader or colleagues was always available.
29. Refresher training for staff was provided on ongoing basis, via workshops, Work Time Listen and Learn (WTLL) sessions, internal bulletins and manual updates.
30. Speaking from my own experience as an auditor, I felt confident to conduct branch audits during my time on the audit team. I cannot speak for the experience of others, but I do recall that if staff in my team felt insecure about a certain aspect (an operational matter such as providing the check and send service for passport applications was a common example, I recall) I would arrange additional training for them in that aspect.

The planning and scheduling of audits

31. Paragraph 11 draws my attention to the document at POL00084650 (Chapter 1 of the Audit Process Manual (Version 8.0, Jan 2010)) and I am asked to give an account of how audits were scheduled and planned; how promptly they were carried out once they were scheduled; the frequency of audits; any enquiries or investigations carried out before a branch visit; and any variations between Crown Office and other branches as to the scheduling of audits.
32. I can recall that there were a range of circumstances which informed when branch audits were scheduled. There were routine scheduled audits and targeted audits (carried out, for example, if the data suggested a branch had higher than expected cash holdings or was not returning cash when requested to do so). Transfer and closure audits were also completed.
33. Audits were also conducted following a robbery/burglary or following a major incident, such as a fire or flood. Audits could be, and were, requested by the Investigation team. Occasionally audits were scheduled following a customer complaint (for example, because a branch did not have cash to pay a pension).
34. My recollection is that, if an audit was scheduled, it was carried out, but the timetable for completing an audit would regularly change for a variety of reasons (for example, because of staff sickness, or because a burglary or robbery audit would be prioritised). It is therefore impossible to put a timescale on the exact time between an audit being scheduled and the audit taking place.
35. What enquiries or investigations were conducted before a branch visit would depend on the reason for the branch visit. The process changed during my time as an Auditor and it is difficult after such a long period to be time to be specific as to when these changes took place. I can remember, for example, that we were

routinely supplied with data (such as remittances sent to and received from the branch) but later in my career this information was telephoned to the lead auditor on site during the audit. Cash management data was available for targeted audits.

36. In addition, the size of the branch and branch type was considered to establish what audit resource was needed to conduct the audit. At some point we were supplied with data about transaction corrections issued. This often assisted in identifying a possible compliance issue when additional training may be required (for example, several transaction corrections being made for lottery transactions), but I do not remember having this information for the whole time I was an auditor. ATM input data was provided if relevant, and also a list of assistants registered to work in the branch.
37. Initially when I became an Auditor we would receive a monthly list of postmasters who had an authorised holiday scheduled. There was probably other information available to me but after so long it is hard to remember.
38. When I first started as an auditor, branches were audited at least once within a 60 month period. Later on, branch audits became more targeted, using the management data described above, although audits of branches selected at random were also completed. Transfer and closure audits, burglary/robbery audits and audits requested by the Investigations team took place as the need arose.
39. Branches were also audited when a new postmaster was appointed. My recollection is that audits took place at three months and 12 months after transfer, but I cannot be certain about this, and think that the three month audit was changed to a cash-only check at some point, or could have been ceased

altogether.

40. I do not know how or why Crown Office branches were scheduled for audit, so have no knowledge of any variation in the scheduling of Crown Office and other branches.

The auditing process

41. Paragraph 17 draws my attention to a series of documents containing policies and guidance on the audit process and I am asked to give an account of the auditing process, touching on the information that would be considered when completing an audit; the investigations undertaken into any discrepancies which were discovered; the practice of requiring postmasters to make good any discrepancies; the conduct of audits if the Horizon system was unavailable; and any variations between Crown Office and other branches as to audit process.
42. The sources of information I would consider when completing an audit would vary depending on the reason for of audit, as I have described above. For example, you would consider the core and outreach element of the Audit Process Manual if you were scheduled to attend a core and outreach branch. We would consider any details available from the last audit completed at the branch. For any special audits (usually requested by the investigation branch) we would consider cash holdings, or whatever the stated reason for the audit.
43. If a postmaster had two or more branches and all their branches were being audited at the same time (which was usual), we would liaise with the lead auditor of the other branch(es), and share information. The purpose of sharing information would be to coordinate arrangements for the audit, and, if a decision was taken to suspend one branch, we would need to ensure the other branch or

branches were not opened also. At post-transfer audits (the first audit a new postmaster would undergo) we would look at any training records available.

44. If a discrepancy or shortfall was discovered, initially the manager or postmaster would be asked if there was any additional cash or stock that had not been presented to the audit team. After checking the cash and stock counted, sometimes the manager or postmaster would disclose information that an error notice (which later became known as a transaction correction) was expected for a very recent branch error and this would account for the discrepancy found at the audit. Then a telephone call would be made to the Finance Service Centre in Chesterfield to establish if a transaction correction was due.
45. Sometimes a telephone call was made to the cash or stock team if it was considered that cash or stock had been incorrectly booked in or remitted out. (Subsequently, cash auto settlement reduced the need to call Chesterfield).
46. Camelot was sometimes contacted if lottery scratch card discrepancies were found.
47. At branch closures/transfers, postmasters were asked to make good any shortfall or give any surplus up to a specified amount; this was so the branch accounts balanced for the new postmaster. If the postmaster declined to make good the shortfall or the surplus was more than the specified amount, it was settled centrally.
48. I was aware of a practice of postmasters being requested to make good discrepancies on the day of audit. I have no recollection of when and how I became aware of this practice but it was longstanding. At branch closures and transfers, the branch accounts had to show a clear balance and if outgoing

postmasters declined to make up any shortfall the amount would be settled centrally. If a postmaster made a payment to me to settle a branch shortage, I issued a receipt to the postmaster for the amount received.

49. For smaller shortfalls, at audits other than at transfers and closures, managers and postmasters were advised that the shortfall should be made good on completion of the next branch trading statement. Prior to the introduction of branch trading statements, I think it was common practice to ask postmasters to make good an audit shortfall on the day of the audit unless an error notice/transaction correction was expected. I cannot recall how I became aware of this practice.
50. I believe the instructions to auditors on taking payments from postmasters was contained in the Audit Process Manual, within the closure and transfer sections.
51. If a discrepancy or shortfall was discovered, postmasters were able to obtain transaction logs of data held on the system and look for unusual transactions. If a postmaster asked me during an audit for copies of documents (for example, suspense account, transaction logs or branch trading statements) then I would provide copies of these. I recall one instance when a when a postmaster who had been suspended requested copies of the branch trading statements.
52. My recollection of how I would conduct audits and the communication of information is that, initially, the audit team were introduced to the postmaster or officer in charge and the purpose of the visit was explained. This was particularly important for the postmaster's first audit, when he/she may not have been aware of the process.
53. During the audit updates were given. For example, in a branch with individual

stock units, the result of each stock unit checked would be communicated as it was completed. The postmaster was at liberty at any point during the audit to ask questions about the process.

54. In respect of audits being conducted in circumstances when it was not possible to access the Horizon IT system, it was possible to undertake a verification of assets even if it was not possible to produce the reports needed for the audit. For example, a fire or flood might have damaged any Horizon kit beyond repair. On these occasions, the assets (cash and stock) could be physically counted, but a balance could not be completed.
55. The only variance in the audit process in respect of Crown Office branches and other branches that I can think of is that the amount of a reportable discrepancy was larger for a Crown Office branch. I cannot remember the actual amounts and do not know why a different amount was reportable in a Crown Office as opposed to other branches.
56. Paragraph 27 draws my attention to the documents at FUJ00001894 and POL00002841 and I am asked to give an account of Fujitsu's role in the audit process; whether auditors had access to information which postmasters didn't; and my understanding of the Audit Global User Account and any audit measures in place in respect of this.
57. The only Fujitsu involvement in the audit process that I can recall was if a one-shot password was required. Auditors required access to Horizon to obtain reports required for an audit. If the postmaster, or a member of staff with manager-level access to the system, was on duty they could add you to Horizon as a User. But if no one was on duty with manager-level access, we could ask for

a "one-shot password" which gave us access to Horizon; we could then create ourselves as a User and obtain the necessary reports. At the end of the audit (unless a suspension occurred) we would delete ourselves from Horizon.

58. My recollection is that the format of the information available to an auditor may have been different to that available to a postmaster, but I cannot think of any information I had access to that a postmaster did not.
59. My recollection is that I had two global user account to access Horizon. One was for use in Counter Training Offices to reset the terminals at the end of a classroom course. I also had an audit global user account which allowed me access to the Horizon system in branches. This was used, for example, when remitting cash and stock from the branch during a closure audit. This ensured any entries made on Horizon were attributed to the auditor. It also provided access to an icon on the Horizon system to transfer any final account discrepancies outside of a trading period to Chesterfield.
60. If auditors forgot their global user password or timed out on the system, my recollection is that they contacted either the scheduling team or the Field Support Change Advisor, so I presume they controlled the issuing of global user passwords.
61. Paragraphs 32 and 33 draw my attention to some documents and I am asked whether I created or contributed to policies, practices and procedures that were in place.
62. Aside from being responsible for maintaining elements of the Audit Process Manual when I was a Field Team Leader (which I described at paragraph 14) I do recall having some input into the development of policies and practices. For

example, the document at POL00087764 (an email exchange between me and Warren Hattrell, Field Team Leader South, and Sandra McBride, Network Support Change Advisor, in November 2015) refers to a change to the EASE database which I suggested when the Financial Service Centre in Chesterfield began to accept debit card payments from postmasters.

63. The document at POL00086389 ("the Audit Process Update – Period 10") refers to work I undertook to simplify the transfer pack paperwork so that, rather than having lots of separate documents to print out, the required number of copies of each document could be combined into a single file so auditors could print off a pack and know they had all the paperwork they needed to complete the transfer audit.
64. The document at POL00087614 ("Terms of Reference Audits", dated April 2015) refers to a work aid I suggested that Field Team Leaders use when completing an observation of Field Support Advisors completing an Audit. The aim of this work aid (as described in the document) was to deliver consistent quality audits by providing a "check list", but it was not mandatory.

Prosecution of Joan Francis Bailey

65. Paragraph 35 draws my attention to a series of documents relating to the audit I undertook at the Howey Post Office branch in 2011, Mrs Bailey's subsequent interview, and the inspection report in respect of her, and I am asked to give an account of my involvement in the audit of the Howey branch, touching on matters relating to the scheduling and conduct of the audit; the shortfall discovered; my awareness of other audits conducted prior to 2011; whether ARQ logs were obtained; the decision to suspend Mr Bailey; and my involvement in Mrs Bailey's

case prior to the decision to charge her.

Audit of Howey Branch

66. I am reminded by the documents that I was the Auditor who completed the audit at Howey branch on 5.1.11. I cannot now recall why the audit was scheduled.

67. I cannot now recall the exact process used in this particular audit, and can only go by what is contained in my audit report at POL00055918. As I stated in my report, I introduced myself to Mr Bailey on arrival and then proceeded to verify Post Office assets held at the branch (which is consistent with my recollection of how I approached every audit I carried out).

68. I am reminded by the document at POL00062294 that on 17.1.11 I returned to Howey branch to conduct an audit of the satellite branch. I cannot recall anything about the visit, and can only go by what the memo advises.

69. On the two occasions I attended the Howey branch as described above, I attended alone.

70. I have no recollection of any discussions with Mr or Mrs Bailey during the audit, the documents I considered and what my initial enquiries revealed, and can only go by the details contained in my audit reports.

71. I am asked whether the size of the shortfall I discovered was unusual, in my experience. During my time as part of the audit team, I have attended audits with varying amounts of discrepancies. My role was to report the discrepancy I found at Howey branch during the audit conducted. My recollection is that shortfalls over £1,000 had to be reported. I don't recall giving any consideration as to whether the amount was unusual or not.

72. I cannot recall if I made any further investigations to ascertain the cause of the shortfall. I can only go by the details contained in my audit reports.
73. I have no recollection of requesting ARQ logs from Fujitsu for Howey branch. I do not know if anyone else did. I cannot recall being aware that ARQ logs existed at the time I carried out this audit; I believe that I became aware of ARQ logs during the period when I worked in the Horizon team in about 2013 to 2015.
74. I have no recollection of any discussions with Stephen Bradshaw or any other investigators in the case before, during or after the audit. I can only go by the details contained in my audit reports.
75. Although I cannot now recall completing any documentation after the audits I carried out at Howey branch, as the documents I have been referred to show, I did prepare audit reports. As I set out in my report, the discrepancy was reported to the Contracts Advisor and Fraud Team Manager.
76. As detailed in my report, the decision to suspend Mr Bailey was made by the Contracts Advisor.
77. I have no memory of any audits completed at Howey branch prior to 5.1.11, although I accept I may have performed an audit there before then (given that I had been carrying out audits for many years prior to 2011).
78. As far as I can recall, I had no further involvement in Mrs Bailey's case prior to the decision being made to charge her.
79. I have considered Mrs Bailey's "human impact" witness statement at WITN03160100, noting in particular paragraphs 61 and 89. As I say above, I cannot recall anything about the audit visit and therefore cannot offer any

reflections about the audit and investigation carried out. Mrs Bailey has said in her statement that I disregarded a package of unremitted stamps. I cannot recall what I found with regards to obsolete stock in Howey branch, but my recollection of the process is that any obsolete stock on hand would have been disregarded, as per the guidelines in the Audit Process Manual. It was not uncommon for audits to find obsolete stock in branches. Looking back at my report, I believe I counted all the cash and stock provided by Mr and Mrs Bailey, and in my report I refer to a number of occasions on which I drew their attention to the audit shortfall. My report also says that Mr and Mrs Bailey declined to count the cash or stock themselves despite my inviting them to do so three times.

80. Mrs Bailey's statement implies that the audit didn't consider Horizon transactions and says that she and her husband were unable to check the Horizon system themselves, as the system would not allow them to look at past transactions. In my recollection of how the system worked, I believe Mr or Mrs Bailey could have accessed transaction logs to look for any irregular transactions when they became aware of any discrepancy.

Criminal proceedings

81. I am asked to describe what involvement I had in the criminal proceedings against Mrs Bailey and to offer a view on how POL conducted its prosecution.
82. I have no memory of being asked for or preparing a witness statement in the case against Mrs Bailey. However, I recall that during my time as an auditor I did make a number of witness statements, whether or not one related to Mrs Bailey I cannot recall.
83. As I have no memory of any involvement in the prosecution of Mrs Bailey, I am

unable to provide a view as to how the case was conducted by POL.

84. I have no memory of being informed of the outcome of the case against Mrs Bailey.

General

85. I am asked to provide an account of the incident documented in POL00090679, a letter from Mrs Thomas of Tylerstown Post Office dated 12.2.17 in which she describes her concerns about losses recorded in the Horizon system. I don't now recall having spoken to Mrs Thomas about a Moneygram systems error. It seems possible that I may have visited the Tylerstown branch, which is how Mrs Thomas may have got my contact details. I don't recall having said anything about carrying out further investigations. I think it is unlikely I would have said that I would arrange to credit the office, as I don't recall that that was within my power. It seems more likely that I would have offered to request a transactional correction.
86. It is possible that the letter is describing an event that took place shortly before I left POL in 2016. My belief is that I would have undertaken any actions I promised to Mrs Thomas.
87. At Paragraph 58, the Request asks me if I was aware of concerns related to the robustness of the Horizon system during my time working for POL. Personally, I do not recall ever seeing or hearing anything which caused me concern as to the robustness of the Horizon system, whether as an auditor or while working in branches. I did acquire direct experience of using Horizon myself after it was first introduced when, working around my other commitments, I worked in a Crown Office branch to improve my knowledge of the system. I would also provide support to Crown Office branches at Christmas and I sometimes worked on the

counter then. When I was a Field Support Advisor I also delivered on-site training to new postmasters, and so acquired experience of the system that way.

88. I was aware of the concerns raised by postmasters when I was working in the Horizon team between 2013 and 2015, but I don't remember having any cause for concern that there were bugs, errors or defects with Horizon.
89. I do recall that I and some other colleagues received an email after the broadcast of the Panorama programme in 2015 which revealed the existence of concerns about the Horizon system. I have looked back to check when the programme was broadcast and believe it was in August 2015. At this time I had left the Horizon team and had gone back to being a Field Team Leader. I think the email was from Julia Marwood, who was an Area Manager at the time, but I cannot be absolutely certain of this. The email, to the best of my recollection, said that POL was refuting the allegations made in the programme, and that POL had no reason to believe that the Horizon system was not robust.
90. At Paragraph 59, the Request asks me whether I considered a challenge to the integrity of the Horizon system in one case to be relevant to other cases. I am aware since I have left POL that further evidence has come to light that has questioned the robustness of the Horizon IT system; it seems to me logical these issues could have arisen at any branch, but I am not party to all the information to enable me to come to a more informed view.
91. At Paragraph 60, the Request also asks me to what extent I considered POL sufficiently investigated bugs, errors and defects in Horizon. During the period in which I worked in the Horizon team, the impression I had was that POL was making efforts to support postmasters raising concerns with the Horizon system

and I had no reason to doubt that they were insufficient. In my experience, we spent a long time trying to resolve individual issues raised by postmasters. Clearly, since I have left POL, further evidence has come to light, which has caused me to question that opinion. As I am not party to that information in full, I do not consider it appropriate for me to comment further.

92. At Paragraph 61, the Request asks me to what extent I consider that Fujitsu passed sufficient information to POL about bugs, errors and defects in Horizon. It was only on reading the list of issues for this inquiry that I became aware that Fujitsu held a list or lists of bugs/errors and defects in Horizon. I have no knowledge if, and/or when the list or lists was passed to POL, so am unable to comment further.

93. At Paragraph 62, the Request also asks me to what extent I had sufficient information about bugs, errors and defects in Horizon. As I have said elsewhere, I had no idea during my period of employment with POL that a list or lists of bugs/errors and defects with the Horizon system existed. I have tried my very best to recall the information that has been requested of me, but after such a long period of time, I have found it impossible to be specific about dates/timelines and information related to the audits at Howey Post Office in January 2011.

Other Matters

94. I have no further matters I wish to bring to the attention of the Chair of the Inquiry.

Statement of Truth

I believe the content of this statement to be true.

Signed:

GRO

Judy Balderson (Oct 3, 2023, 11:38am)

03 Oct 2023

Dated:

Index to First Witness Statement of Judy Balderson WITN09210100

No.	URN	Document Description	Control No.
1.	POL00032698	"Assurance Review – Recruitment (Vetting & Training)" (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	Chapter 1 of the Audit Process Manual, (version 8.0, Jan 2010)	POL-0081708
6.	FUJ00001894	"Audit Trail Functional Specification" (version 8.0, 18 October 2004)	POINQ0008065F
7.	POL00002841	Global User Account (September 2016)	VIS00003855
8.	POL00087764	Email exchange between with Warren Hattrell, Field Team Leader South, and Sandra McBride, Network Support Change Advisor (November 2015)	POL-0084822
9.	POL00086389	"Audit Process Update – Period 10"	POL-0083447
10.	POL00087614	"Terms of Reference Audits" (April 2015)	POL-0084672
11.	POL00055918	Howey branch audit report (5 January 2011)	POL-0052397
12.	POL00062294	Memo to Colin Burston (17 January 2011)	POL-0058773
13.	WITN03160100	"Human impact" witness statement of Joan Bailey (11 February 2022)	WITN03160100
14.	POL00090679	Letter from Mrs Thomas, Tylerstown Post Office (12 February 2017)	POL-0090200