

Witness Name: Michael F MATTHEWS

Statement No: WITN09380100

Dated: 9 October 2023

**POST OFFICE HORIZON IT INQUIRY**

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**FIRST WITNESS STATEMENT OF MICHAEL FRANCIS MATTHEWS**

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I, MICHAEL FRANCIS MATTHEWS, will say as follows;

1. This witness statement is made to assist the Post Office Horizon IT Inquiry with the matters set out in the Rule 9 Request dated 23 August 2023.
2. I have been assisted by Priyesh Patel of DAC Beachcroft LLP in the preparation and drafting of my statement.

**BACKGROUND**

3. I am a former employee of Royal Mail Group and Post Office Ltd ('POL') and have held several positions across Royal Mail Group Security ('RMGS') but the most notable two are as follows:

- a. Firstly between 2005 and 2007 I was a Financial Investigator in training, then an Accredited Financial Investigator (AFI) for POL; and
- b. Secondly between 2007 and 2018 I was the Procedures and Standards Manager in Royal Mail Letters Security (RMLS), which became RMGS, after separation from POL. RMLS was the biggest team in RMGS and undertook functions for the whole of RMGS including the preparation of Procedures and Standards.

### **Relevant background**

4. Between 1980 and 1990 I served in the Army, the first 5 years in the Army Catering Corps and the second 5 years in the Royal Military Police. In the military police I carried out general military police duties which included minor criminal investigations.
5. Between 1990 and 1997 I was an Assistant Investigation Officer (AIO), then Investigation Officer (IO) in the Post Office Investigation Department (POID) and then the Post Office Security and Investigation Services (POSIS). During this time I was mainly employed on Royal Mail Investigations but I also occasionally undertook investigations into losses and suspected theft and fraud at Post Offices.
6. Between 1997 and 2001 I was employed as a trainer in the POSIS Training Wing. The POSIS Training Wing offered training to all Investigators and Security Managers across the different Business units in Royal Mail, such as

Royal Mail Letters, Post Office Ltd and Parcelforce Worldwide. My role was to develop and deliver training courses to all Criminal Investigators employed by RMGS which included POL Criminal Investigators. During this time I received a NVQ level 3 in Training and Development from Croydon College and a NVQ 4 in assessing Investigations which I believe was from the POSIS Training Wing as it was an accredited NVQ Assessor Centre.

7. In about 1999 we started to prepare for a large recruitment of about 80 recruits into the Investigation role across the RMGS. In the past the initial training was a five-week residential course for Royal Mail Investigators which was extended to six weeks for POL. Under the new system Investigators were allocated 15 open learning modules which they were to complete under the supervision of their mentor/line manager.
  
8. These open learning modules covered all the theory of an investigation up to the end of the suspect interview. Delegates then attended a two-week residential course where they underwent practical exercises such as witness interviews, suspect approach, searching and suspect interviews. None of this training covered Horizon as that was the responsibility of POL to train their Criminal Investigators "on the job". This would have been by a mixture of observing criminal investigators conducting tasks and then actually undertaking tasks under the supervision of an Investigator.

9. From 2001 to 2005 I moved to POL. For a short period of time I assisted in Casework Management and then became a Commercial Security Manager. Casework Management involved checking casefiles to see what action should be taken. For example, should they be forwarded to the Criminal Law Team ('CLT') for advice on prosecution, returned to the investigator for further inquiry or filed as it was not possible to solve the case or identify who may have been responsible.
  
10. During this time I was the second officer to Ged Harbinson at an interview of Ms Tracy Felstead at Peckham Police Station. This will be discussed later in this statement. Ged Harbinson was an Investigation Manager at the time responsible for the criminal investigation into Ms Felstead. I knew him because I trained him in 2000.
  
11. After some time I took up the role of Commercial Security Manager. This involved liaising with POL product managers, reconciliation teams at Chesterfield, outside commercial companies and Law Enforcement Agencies in an attempt to secure products (such as foreign currency, postal orders and stamps) from fraudulent activity and theft mainly from non-POL suspects. My main product responsibilities were Foreign Currency, Banking Products and Postal Orders. My only involvement in Horizon during this period was to write communications to Branch staff which appeared on Horizon. For example a message that appeared on Horizon, before a counter clerk accepted an American \$100.00 bill for exchange, to check the security features to make sure that the bill was not counterfeit.

12. Between 2005 and 2007 I was a Financial Investigator in training to be an Accredited Financial Investigator. I become accredited under the Proceeds of Crime Act 2002 by the relevant authority at the time, (Assets recovery Agency). I was initially accredited to allow me to apply for Production orders under the Proceeds of Crime Act 2002 and subsequently accredited to apply for Confiscation under the Proceeds of Crime Act 2002. Being Accredited earns a Business & Technology Educational Council Level 4 Qualification in Financial Investigations.
13. Between 2007 and 2018 I become the Procedures and Standards Manager for RMLS and later RMGS. My main responsibilities were to produce and maintain Procedures and Standards ('P&S') for all Investigators across all the different Business units. My role was explained to me by Ray Pratt as one where the Senior Leadership Team would produce RMGS Policy which would be high level and I would articulate what process were needed to be followed to deliver the policy. Ray Pratt was my line manager and the Policy Standards and Investigation Support Manager in Royal Mail Letters Security (RMLS). The P&S were published on the Group Security Database to which all RMGS Investigators (including POL) had access to. I do not know how the Senior Leadership Team produced RMGS Policy. I was never present at any meetings with the Senior Leadership Team where Policy was discussed.
14. I do not know who in the Senior Leadership team produced Policy.
15. With the exception of explaining the process of how to obtain detailed transaction data from Fujitsu, I cannot recall any of the P&S detailing how

Horizon enquires were to be conducted. This was because this was the responsibility of the POL Investigation Team which was a different business unit to the one I worked in.

16. After some time, POL separated from RMGS completely. POL were able to copy whatever P&S they wanted prior to separation and I had the task of removing all irrelevant references to POL from the RMGS P&S.

Notwithstanding this at some time I produced the initial version of P&S 2.2 Joint Investigation Protocols RMGS and POL Security (Version 2 July 2015) **[POL00114559]**. Procedures and Standards (P&S) should not be confused with policies. I do not know who in POL decided which P&S they were going to copy as I was in a different Business Unit (RMLS) at the time and no longer had any responsibility for POL. I unable to comment on or whether the P&S were copied directly, or whether any amendments were made, or by whom as I was not a part of the copying process within POL.

17. When I had delivered the Set of P&S on the RMGS database, I also got involved in training again. One of the Courses I delivered was a course on preparing Trial papers including disclosure and this was based on a Royal Mail casefile. I believe this was after separation and so POL Investigators did not attend as at this time RMGS was a completely different business and my course may have been delivered after Royal Mail Privatisation.

18. Between 2018 and 2019 I was the RMGS Helpdesk Manager following which I took voluntary redundancy.

19. I have been asked how I became an Internal Crime Operations Manager. To clarify, whilst I was with POL I was a Financial Investigator *rather* than a Criminal Investigator. I was a commercial Security Manager on Joining POL in 2001 until 2005. In 2005 there was a reorganisation and I was appointed to a newly created role of Financial Investigator with the view of becoming an Accredited Financial Investigator (AFI). I never carried out any criminal Investigations in POL (save second officer for Ms Felstead) or attended Branches or audit for an investigation. I have never been responsible for a criminal Investigation in POL whilst Horizon was in place.

20. With regard to training and relevant experience and expertise I undertook and obtained Accreditation from the Assets Recovery Agency and became an AFI but I would say I was very inexperienced. I was accredited under Part 2 Confiscation and Part 8 Investigation of the Proceeds of Crime Act 2002 ('POCA 2002').

21. My main role was to Identify a suspect's "benefit from crime" and then try to identify "realisable assets" In order to prepare for potential Confiscation Hearings under POCA 2002. Confiscation can only happen after a suspect has been convicted of a crime from which they have benefitted. Normally proceedings would not be commenced unless the benefit was more than £5,000.00. This was a general rule with confiscation in the courts rather than POL.

22. My Line Manager was Tony Utting I recall he was Head of Internal Crime at POL.

23. With regard to my colleagues I thought that my colleagues and managers were both competent and professional.
24. I was never an Internal Crime Operations Manager or Investigations Manager. They were responsible for the investigation into the suspected criminal offence. I was responsible for the conduct of the confiscation investigation. Confiscation Proceedings at Court should only happen after conviction where the defendant has benefited from criminal conduct.
25. I had no role in disciplinary matters as the line manager of the person to be disciplined was responsible for conducting discipline in accordance with procedures in place at the time.
26. I only interviewed one individual in relation to a Horizon shortage and that was Tracy Felstead where I acted as second officer. I believed it was my role to establish the truth of the matter, whether this pointed to innocence or guilt, in accordance with the law in the case . With regard to interviewing a Suspect that would have been in accordance with the Police and Criminal Evidence Act 1984 and their Codes of Practice . Apart from that interview I did not interview any suspects following the introduction of Horizon. As my role during the Horizon period held no responsibility to interview suspects.
27. Disclosure in Criminal Proceedings was to be conducted in accordance with the Criminal Procedures and Investigation Act 1996 Codes of Practice. Each Investigator would have been issued with a copy of the Codes of Practice and



they were subsequently available on the relevant RMGS databases to which all Investigators had access. The fundamental principles are that anything that would harm the prosecution or aid the defence must be disclosed to the defence and all reasonable lines of inquiry should be pursued. I cannot recall being involved in civil proceedings. Whilst conducting Financial/Confiscation Investigations we kept a Policy Log which recorded policy decisions and Event log which recorded all events in the case and a Document Schedule listing all the documents in the case. I am sure these were revealed to CLT. If we did come across anything that needed disclosure before any trial I would have informed CLT.

28. I believe that whilst conducting confiscation investigations I pursued all reasonable lines of inquiry.

29. I had no knowledge of Civil Litigation strategy, that would have been the responsibility of the Civil Litigation Team in Legal Services.

30. With regard to Liaising with other Post Office departments I only ever liaised with the Criminal Law Team on the progress of cases.

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

31. To the best of my recollection soon after I joined the POL security team in 2001 the team was organised into 3 Teams or "strands". The largest team dealt with Criminal Investigations. A second team dealt with procedural and physical security on an operational day to day basis. The third team dealt with Commercial Security and Technical Security. I think that team looked at new

technology (such as alarms systems, smart water and cash carrying systems).

32. In 2005 there was a reorganisation and that was when I was appointed to Financial Investigator working in the Internal Crime Team. I think the teams stayed much the same with a reduction in Senior Managers I cannot recall if the number of Investigators was reduced.

33. In respect of "Royal Mail Group Security - Procedures & Standards - The Proceeds of Crime Act 2002 & Financial Investigations" (version 1, September 2010) **[POL00026573]** - I authored this P&S and I would have sought Input from Ged Harbinson. The P&S would then have been agreed my Line Manager Ray Pratt (deceased) and CLT before publishing. I think this was the first version of this document. I am sure I would have sought input from Ged Harbinson as he was an AFI at the time. I would have used the training material and the knowledge that I had received whilst in training and from being an AFI. Prior to being published it would have been submitted to Ray Pratt and CLT for assurance.

34. Ray Pratt was the Policy Standards and Investigation Support Manager in Royal Mail Letters Security (RMLS). As RMLS were the biggest team of investigators within RMGS they tended to take responsibility for central roles such as Procedures and Standards (P&S) and the provision of equipment. Ray Pratt was responsible for standards and compliance in RMLS and he

wanted a comprehensive set of P&S for his investigators to follow. I was told that the P&S were to be useable by POL but my priority was RMLS.

35. In respect of "Royal Mail Group Security - Procedures & Standards - Initiating Investigations" (September 2010) **[POL00104857]**. I would have authored this document using historic documents and existing custom and practice. When I first joined there was an Investigators Staff Manual in hard copy. Over reorganisations this manual was not updated and a Group Security Database was created. Changes in the law such as Regulation of Investigatory Powers Act 2000 and changes to lines of responsibility required such P&S to be reviewed and updated. Again, it would have been assured by the Ray Pratt and CLT before publishing.

36. In respect of:

- a. "Conduct of Criminal Investigations Policy" (version 0.2, 29 August 2013) **[POL00031005]**;
- b. "Conduct of Criminal Investigations Policy" (version 3, 10 February 2014) **[POL00027863]**; and
- c. "Conduct of Criminal Investigations Policy" (September 2018) **[POL00030902]**.

37. I did not draft these documents and I believe they were produced after POL separated from, RMGS, but I can recognise some "lifts" from RMGS P&S. For example, General Rules for the Use of Notebooks.

38. In respect of, "Post Office Ltd PNC Security Operating Procedures" (August 2012) **[POL00105229]**, I did not have any part in the management or

development of this document and it was in all probability written around the time of separation. RMGS did have a PNC Manager who produced P&S and I suspect this is the source of the information in this document.

39. I did not have any part in the management or development of "POL – Enforcement & Prosecution Policy" (**[POL00104968]**).

40. I have been asked about the Security Team's role in relation to criminal investigations and prosecutions and I confirm I had no part in development or management of the following documents:

- a. Casework Management Policy (version 1.0, March 2000) **[POL00104747]** and (version 4.0, October 2002) **[POL00104777]**;
- b. Rules and Standards Policy (version 2.0, October 2000) **[POL00104754]**;
- c. Investigation Procedures Policy (version 2.0, January 2001) **[POL00030687]**;
- d. Disclosure Of Unused Material, Criminal Procedures and Investigations Act 1996 Codes of Practice Policy (version 1.0, May 2001) **[POL00104762]**;
- e. Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (1 December 2007) **[POL00030578]** and **[POL00104812]**;
- f. Royal Mail Group Security - Procedures & Standards - Standards of Behaviour and Complaints Procedure (version 2, October 2007) **[POL00104806]**;
- g. Royal Mail Group Crime and Investigation Policy (version 1.1 October 2009) **[POL00031003]**;

- h. Post Office Ltd - Security Policy - Fraud Investigation and Prosecution Policy (version 2, 4 April 2010) **[POL00030580]**;
- i. Post Office Ltd Financial Investigation Policy (4 May 2010) **[POL00039965]**;
- j. Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (version 1.1, November 2010) **[POL00104912]**;
- k. Post Office Ltd Financial Investigation Policy (version 2, February 2011) **[POL00026582]**;
- l. Post Office Ltd Anti-Fraud Policy (February 2011) **[POL00104855]**;
- m. Royal Mail Group Policy Crime and Investigation S2 (version 3.0, April 2011) **[POL00030786]**;
- n. Post Office Ltd PNC Security Operating Procedures (August 2012) **[POL00105229]**;
- o. Post Office Limited: Internal Protocol for Criminal Investigation and Enforcement (with flowchart) (October 2012) **[POL00104929]**;
- p. Undated Appendix 1 - POL Criminal Investigations and Enforcement Procedure (flowchart) (October 2012) **[POL00105226]**;
- q. The undated document entitled "POL – Enforcement & Prosecution Policy" **[POL00104968]**; and
- r. Post Office Limited: Criminal Enforcement and Prosecution Policy (undated) **[POL00030602]**.

## **LEGISLATION**

41. All legislation that covered criminal investigations governed the conduct of Investigations in POL. The main ones were Police and Criminal Investigation Act 1984, Proceeds of Crime Act 2002 Criminal Procedure and Investigation Act 1996, Regulation of Investigatory Powers Act 2000. RMGS also allowed a “friend” at interviews and Post Office Young people were treated differently until they had reached 18 years old.

## **POLICES**

42. I was not in POL post-separation I was in RMGS and had no part in the development of their investigation policies. Notwithstanding they were able to copy RMGS P&S prior to separation. I did develop RMGS P&S as detailed in my answer to question 26 below but I had no part at all in POL Policy.

43. With regard to Post Office policy and practice regarding investigation and prosecution of Crown Office employees differing from the policy and practice regarding investigation and prosecution of SPMs, I was not aware of any difference between policy and practice regarding investigation and prosecution of SPMs and their managers and assistants.

## **COMPLAINTS**

44. If the complaint happened in a custody suite at a police station it would be reported to the custody sergeant and as soon as practicable a Senior Investigation Manager (SIM) within RMGS. If it was not in a custody suite it would be reported to a SIM as soon as practicable. A SIM who was out of the direct reporting line would Investigate the complaint. POL while part of RMGS

would have followed the same procedure. After separation I have no knowledge of what their complaints procedure was.

45. If a complaint was made by member of staff or SPM they could approach their Union or the Federation of Subpostmasters. Suspects were informed of their right to have a friend present at a voluntary interview who could be a union or federation representative. When in custody the custody sergeant was responsible for ensuring the rights of the suspect.

### **SUPERVISION**

46. Every investigator had a line manager. Line managers were supposed to have regular one to ones with their direct reports where cases and caseloads were discussed. The frequency of 121s changed during my time at Royal Mail as sometimes it was monthly and other times as required. Records were kept and action points would be agreed for discussion at the next 121. These action points may well have included what action was to be taken in specific cases.

### **Audit and investigation**

47. I have not seen the document entitled "Condensed Guide for Audit Attendance" (version 2, October 2008) [POL00104821] prior to this witness statement request and have not had a part in its production. I have never attended a Horizon shortage Investigation audit. As such I have considered the document and all I can say is that an investigator would attend if

criminality was suspected and the loss met trigger points. The investigator's role would be to investigate suspected criminality.

48. Where a shortfall was identified following an audit of a Post Office branch, the SIM or investigation team leaders decided whether the matter was suitable for a criminal Investigation based on a Trigger Point Document. I do not think it changed unless a new trigger point document was produced. I cannot expand on this as I cannot recall what was in the trigger document. I do not think that the local contract manager had any input into the decision whether or not as case was to be to criminally investigated, that was based on trigger points. The local contract/appropriate line manager did however at one point make the decision on whether to prosecute or not.

49. I cannot recall what the triggers were for raising a fraud case following the identification of a shortfall / discrepancy in a branch nor can I recall if they changed.

#### **The process followed by Security team investigators**

50. I did not conduct any Criminal Investigations following the introduction of Horizon (Save being a second officer with Ms Tracy Felstead in I believe 2001). I think they would have acted in accordance with regard to legislation and Post Office P&S.

51. Whilst working in POID in the 1990s, I investigated a few cash losses and Pension and Allowance Fraud cases at Post Offices. I think the system was



called ECCO but the evidence was paper based. My main responsibilities however during this time-was Royal Mail Letter investigation cases.

### **Decisions about prosecution and criminal enforcement proceedings**

52. Following an initial investigation, a file would be submitted to the CLT. They would assess the evidence and decide if there was sufficient evidence to prosecute and whether it was in the public interest. I believe they followed the Code for Crown Prosecutors.
53. Initially a Manager in Suspect Offenders line management made the decision on prosecution, subsequently it was a senior Human Resources Manager. Finally, I think the decision went to the Head of Internal Crime team.
54. The Head of Internal Crime could challenge a decision of the Prosecution Decision Maker if they did not agree with the decision. The Prosecution Decision Maker was the Manager with POL who after considering the written advice of the CLT would decide if a prosecution should be undertaken. I cannot recall any instances when the Head of internal Crime changed a prosecution decision. My recollection is that when I initially joined POL in 2001 the teams were set up geographically with Regional Managers responsible for both Investigation and Security. Soon after I joined this changed to three strands with one being Internal Crime. The Head of Internal Crime at this time was Phil Gerrish. He then subsequently moved to RMLS and Tony Utting became the Head of Internal Crime. I left POL in 2007. I cannot remember

who became the Head of Internal Crime POL after I left but it may have been Dave Pardoe or John Bigley.

55. I was not a party to the process of making the prosecution and charging decisions and so cannot say what test would have been applied, but I understand it was in accordance with the Code for Crown Prosecutors.

56. In terms of advice, legal or otherwise, I am only able to say that CLT would give written advice on cases where summons was to be obtained or verbal advice on charges if a person was to be charged at a police station. They were also available to give advice over the telephone if an Investigator required advice.

57. With respect to internal and external advice, when I worked for POL the initial advice was always from the internal CLT. As the Case progressed agents would prosecute on behalf of POL and if the case went to Crown Court, then counsel would be used. Our agents were lawyers, usually based outside of London and the Southeast who prosecuted cases at Magistrates court on behalf of Royal Mail to keep the costs down. Agents were always different in different areas. I cannot remember any specific names.

58. I was not aware of a particular approach being applied to cases where a shortfall was identified on audit.

59. To apply for a Restraint Order the decision would have to have been taken that a Confiscation Investigation was appropriate. For a Restraint Order to be granted we would have to demonstrate to the Crown Court Judge that the application was necessary and proportionate. Normally the necessary criteria was satisfied by there being information/suspicion that the assets would be dissipated, reducing the amount available for a Confiscation Order. An AFI may well conclude that a restraint order was appropriate but I understand that before they can apply for one it has to be authorised by a Senior Authorising Officer under POCA.

60. With respect to criminal enforcement proceedings, the Prosecution Decision Maker made the decision on prosecution.

61. I discussed potential financial investigations with my Line Manager Tony Utting, Head of Internal Crime. I would look at most cases where there was a significant loss to see if there were assets available to satisfy a potential Confiscation Proceedings.

### **Training, instructions and guidance to investigators within the Security team**

62. Initial training consisted of theory sessions followed by a practical training role play. All Investigators were made aware of the fact they were required to have regard for the relevant PACE 1984 COP and given copies. Following the initial training courses, new Investigators were to be supervised by a mentor/line manager for an extended period while they learned on the job.

63. There was an Investigator's Staff Manual which became electronic Policies, Procedures and Standards. Any changes to Investigation practice were communicated by Investigation Circulars which were initially manually circulated but then were emailed to all relevant Investigators.
64. I would add that whilst I was involved in training and P&S I would liaise with or search for publications from the College of Policing and/or the Home Office. Such a publication would be the Home Office publication "Achieving Best Evidence" manual in order to inform the training and P&S.
65. At some later refresher training was given where the PEACE module was taught.
66. With regard to witness statements, initial training consisted of theory sessions followed by practical training role play following which they would have been guided by mentors/line managers. Additionally there were P&S dealing with obtaining witness statements.
67. On the issue of conducting searches, following the murder of Andrew Gardner on a house search in 1997 the whole issue of search was risk assessed and reviewed. Most Investigators then attended a search course delivered by Metropolitan Police.
68. I then produced the search training for the new investigators joining in 2000. This training was based PACE 1984 Codes of Practice the Police Training and my experience of search during my career. The emphasis being the preservation of evidence and health and safety.

69. I do not recall specific training on the duty of an investigator to investigate a case carefully. That would have been for the Casework Manager, Line Managers or even CLT to instruct or train the investigator. An investigator should have been aware of the CP&I 1996 COP which states Investigators should pursue all reasonable lines of inquiry, whether these point towards or away from the suspect.

70. With regard to obtaining evidence, initial training included theory on the types of evidence and how it should be secured.

71. I do not recall any specific training on the circumstances in which evidence should be sought from third parties who might hold relevant evidence, outside of obtaining any type of evidence from any witness.

72. When the CP&I Act 1996 came into force investigators received training from CLT on disclosure obligations. All Investigators were issued with the CP&I Codes of Practice. New investigators covered the subject on a Prosecution Process Course.

73. On drafting investigation reports, although Investigators did write a report on a mock case during training they would be guided by their mentors/line managers. There would have been a written guide either in a P&S or the older Investigators manual. Additionally, Investigators sourced previous reports from experienced Investigators and used them as a guide.

74. When I started in P&S in 2007 there had been a lot of change in RMGS over the previous years and it was thought that the existing P&S were not fit for purpose. So, I was instructed by my Line Manager Ray Pratt, Policy Standard and Investigation Support Manager to produce a set of P&S for the Group Security Database. It was explained to me that the Senior Lead Team would be responsible for high level policy and these documents would be kept short. I was to produce Procedures and Standards which went into more detail than the Policy documents and detailed how investigators did things. I was also to set up a review programme.

75. The way I produced P&S was to obtain all source information from the following:

- a. Internal documents which had been previously written on the subject including training material;
- b. I would use Codes of Practice such as PACE 1984 CP&I 1996 RIPA2000;
- c. I would also contact Police Forces and ask for documents;
- d. I would also use the internet this included searching for Home Office documents, a good example is the publication Obtaining Best Evidence in Criminal Proceedings. Also the College of Policing (Previously the NPIA) produced a monthly Digest. This was a publication produced by the College of Policing's Legal Services. It provided updates operational policing and criminal Justice. I would check each digest for any relevance to RMGS;

- e. I would also consult specific team members had more knowledge, for example on Health and Safety I would consult Allison Angus as she has a NEBOSH certificate. Or David Brassington who was the lead of the Digital Forensic Team. This was a team which copied computer disks or downloaded evidence from mobile phones.

76. The drafted P&S were then forwarded to my relevant line manager and the CLT for assurance and sign off.

77. The review programme was that core activities such as 7.4 Interviewing Suspects **[POL00104867]** would be undertaken annually or whenever information came forward requiring an immediate change. Others such as 7.7 Obtaining Fingerprints and Handwriting Samples **[POL00104871]** may have been left to be reviewed every other year or whenever information came forward requiring an immediate change.

78. I have been asked about the following Criminal Investigation Team Guidance documents:

- a. 2.2 Joint Investigation Protocols - RMGS and POL Ltd Security (Version 2, July 2015) **[POL00114559]**;
- b. 4.1 Criminal Investigations Duties Safe Systems of Work (Version 1.0, April 2013) **[POL00105233]**;
- c. 4.2 Planned Operation Risk Assessments (PORA) (Version 1.0, March 2011) **[POL00122561]**;

- d. Appendix 1 to 4.2 Risk Related Intelligence Checks (Version 1, May 2011) **[POL00104873]**;
- e. 5.1 Forensic Services (Version 1.0, January 2012) **[POL00122588]**;
- f. Appendix 1 to 5.4 Rules and Continuity of Evidence (Version 6, May 2018) **[POL00124133]**;
- g. Appendix 2 to 5.4 Managing the Witness and Structure and Contents of a Witness Statement (Version 6.0, May 2018) **[POL00124132]**;
- h. 6.1 Directed Surveillance (Version 3.0, April 2012) **[POL00094132]**;
- i. Appendix 1 to 6.1 A Practical Guide to Surveillance (Version 4.0, April 2018) **[POL00124124]**;
- j. Appendix 2 to 6.1 Securing Digital and VHS Tape CCTV Images for Evidential Purposes (Version 1.0, February 2011) **[POL00104866]**;
- k. 7.1 Suspect Approach and Arrest Procedures (Version 3.0, September 2012) **[POL00030606]**;
- l. 7.2 Police Custody Procedures (Version 1.0, May 2012) **[POL00105230]**;
- m. 7.3 Criminal Offences Points to Prove (Version 1.0, August 2011) **[POL00104901]**;
- n. 7.4 Interviewing Suspects (Version 1.0, March 2011) **[POL00104867]**;
- o. 7.5 Searching (Version 1.0, August 2013) **[POL00030605]**;
- p. 7.7 Obtaining Fingerprint and Handwriting Specimens (Version 1.0, March 2011) **[POL00104871]**;
- q. 7.8 Recovering Computers, Mobile Phones & Digital Storage Devices for Evidential Purposes (Version 1.0, 27 January 2011) **[POL00104896]**;



- r. Appendix 7 to 7.4 – Dealing with Defence Solicitors & Complaints by Suspects (Version 1.0, March 2011) **[POL00104893]**;
- s. Appendix 8 to 7.4 Juveniles and Appropriate Adults (Version 1.0, March 2011) **[POL00104894]**;
- t. Appendix 9 to 7.4 – Interpreters at Suspect Interviews (Version 1.0, March 2011) **[POL00104869]**;
- u. Appendix 10 to 7.4 – Interviewing Suspects in Prison (Version 1.0, March 2011) **[POL00104870]**;
- v. 7.9 Suspect Identification Evidence (Version 1, March 2011) **[POL00104865]**;
- w. 7.1 Reporting Offences to the Police (NPA Procedures) (Version 1.0, May 2012) **[POL00094203]**;
- x. 7.11 Suspension from Duty (Version 1.0, May 2012) **[POL00038437]**;
- y. Appendix 1 to P&S 9.1 Proceeds of Crime Act 2002 Investigation Orders (January 2019) **[POL00124167]**;
- z. Appendix 2 to P&S 9.1 Proceeds of Crime Act 2002 Enforcement Receivership Orders (January 2019) **[POL00124168]**; and
- aa.9.4 Magistrates' and Crown Court Procedures (Version 1, May 2011) **[POL00104872]**.

79. Most of the P&S bear the Royal Mail Cruciform (later versions contain the Branding of "Royal Mail Group) at the top of the document. When I started to write P&S, they were unbranded. Sometime later and I think it was prior to separation of RM and POL I was told by Ray Pratt that the P&S were to be reproduced in the Royal Mail Branding and references to POL were to be

removed. I understood this had been agreed with Senior Management. The RM Versions were to start again with Version 1.

80. It is my understanding that the P&S 2.2 Joint Investigation Protocols - RMGS and POL Ltd Security (Version 2, July 2015) [POL00114559] was written because of the separation between RMG and POL as the Security teams no longer had a working relationship. When I first joined POID all investigators helped each other. Then as the Business Units separated, they each conducted their own criminal investigations. As time went on the business units grew apart as they had different responsibilities and ultimately this led to there no longer being a working relationship.

81. In respect of P&S Appendix 1 to P&S 9.1 Proceeds of Crime Act 2002 Investigation Orders (January 2019) [POL00124167] and Appendix 2 to P&S 9.1 Proceeds of Crime Act 2002 Enforcement Receivership Orders (January 2019) [POL00124168] appear to be P&S that I authored with Ged Harbinson AFI and which has subsequently been copied and rebranded by POL.

82. Finally on P&S, with the exception of writing in the P&S 2.2 Joint Investigation Protocols - RMGS and POL (the first version was written in July 2014) Security Version 2 July 2015 [POL00114559] on how RMGS Investigators obtain Horizon data from POL, I cannot recall ever writing anything about how to obtain evidence from Horizon as I was not working in POL and POL was a different business unit. They would have been responsible for their specific individual business requirements.

**Analysing Horizon data and requesting ARQ data from Fujitsu**

83. I have been asked to consider the following documents:

- a. The document entitled “Conducting Audit Data Extractions at CSR” dated 4 May 2000 at **[POL00029169]**;
- b. The document entitled “Conducting Audit Data Extractions at Live” dated 27 November 2001 at **[FUJ00152176]**;
- c. The versions of the document entitled “Management of the Litigation Support Service” dated 27 October 2009 (**[FUJ00152212]**), 14 February 2012 (**[FUJ00152220]**) and 23 April 2012 (**[FUJ00152225]**), as well as the version marked “withdrawn” at **[FUJ00152235]**;
- d. The versions of the document entitled “Audit Data Extraction Process” dated 13 September 2010 (**[FUJ00152216]**), 1 March 2011 (**[FUJ00152218]**), 14 February 2012, (**[FUJ00152221]**), 3 September 2014 (**[FUJ00152226]**) and 4 September 2014 (**[FUJ00152228]**);
- e. v) The document entitled “Security Management Service: Service Description” (SVM/SDM/SD/0017) dated 24 August 2006 (**[FUJ00002033]**), 31 December 2008 (**[FUJ00080107]**), 15 October 2010 (**[FUJ00002264]**), 25 November 2013 (**[FUJ00088868]**), 4 December 2013 (**[FUJ00002555]**), 4 April 2014 (**[POL00002572]**) and 19 February 2016 (**[POL00002666]**) (and in particular, paragraph 2.4).

84. I was aware that Fujitsu maintained very detailed transaction data, but I was not aware of any analysis that investigators carried out. I have never applied for any data from Fujitsu and I cannot recall ever seeing any. I had no requirement to see the data. My work was reliant on a conviction. I did not

believe the Horizon data would show me the benefit from the crime I thought the audit shortage showed me that and additionally it would not identify any realisable assets.

85. With regard to audit data, an agreed amount of data was available in accordance with the contract but when a certain amount had been obtained there was a cost involved. I understand all key stroke data was available but I do not recall who told me this. My understanding of key stroke data is that every time a key on the keyboard/screen is touched an entry is made on Horizon and the data was recorded. The significance of this for me was that Horizon was able to show on balancing what cash on hand figures were entered by the SPM before Horizon detailed what figure was required to balance. When a Post Office Branch completes a weekly or later a monthly balance the branch has to input into Horizon what cash and stock they have on hand. Once these figures are entered, Horizon would then tell the branch if they are short, over or whether they are in balance.

86. If a branch is short they can then resubmit the cash on hand and increase the amount of cash on hand by the amount the system told them they were short by. This would then mean that the branch showed a balance although in fact they are short of cash.

87. I do not know the limits or how the ARQ requests above contractual limits were dealt with or charged.

88. I do not know of any changes between Legacy Horizon and Horizon Online apart from to say the initial Horizon was not in real time "online". It "polled" data and updated regularly, whereas the Horizon online was that and in real time.

89. My role in respect of obtaining audit data was limited to what I wrote in a P&S 2.2 Joint Investigation Protocols - RMGS and POL Ltd Security (Version 2, July 2015) [POL00114559] and Version 1 was produced on July 2014. Namely, if Royal Mail Investigators needed Horizon Transaction data it was only available from Fujitsu and that would be at a cost. There was less comprehensive Credence data available from POL at no cost. In order to obtain the data an application had to be made to Paul Ackroyd who was the Disclosure and Acquisition Manager RMGS. I do not know what Credence data was but assumed it was data available directly to POL.

90. I have no knowledge of issues such as ARQ request authorisations or provision of data by Fujitsu as this did not form part of my duties or responsibilities nor did I have any contact with Fujitsu or anyone connected with Fujitsu such as Gareth Jenkins.

91. In terms of prosecution support, I understood that Fujitsu were asked to provide statements and transaction data. After providing a statement they may be required to give evidence as any other witness would but I am not aware of any prosecution support they were contractually obliged to provide. I think it was normal for them to provide statement if the case went to court.

92. I do not know whether ARQ data was requested as matter of course in circumstances where a shortfall had been identified. I conducted financial Investigations and I do not believe the ARQ data would assist in the Confiscation process. My view was that where ARQ data was obtained it should rightly be disclosed to the SPM.

93. If I had ever needed an expert witness, I would have sought advice from the CLT as that was their area of expertise.

#### **Relationship with others**

94. I have never had any contact any one from with Cartwright King Solicitors. I think these Solicitors were instructed after I had left POL in 2007.

95. I understood that Mr Hughie Noel Thomas was a representative of the National Federation of Sub-postmasters but aside from my contact with him I have never had any contact with any one from with National Federation of Sub-postmasters that I am aware of.

#### **Prosecution of Ms Adedayo**

96. I am asked to consider:

- a. an investigation report **[POL00044360]**;
- b. the record of the Ms Adedayo's interview **[POL00066742]** (part 1) and **[POL00066745]** (part 2);
- c. the memo dated 15 September 2005 **[POL00064797]**;
- d. the memo dated 6 October 2005 **[POL00044361]**;

- e. the memo dated 27 January 2006 **[POL00052911]**;
- f. the memo dated 6 March 2006 **[POL00044362]**;
- g. my letter to Ms Adedayo on 8 March 2006 **[POL00052588]**;
- h. the financial investigation policy log **[POL00030561]**;
- i. the section 16 statement **[POL00044370]**;
- j. the Financial Investigation Document Schedule **[POL00047865]**; and
- k. the memo dated 5 October 2006 **[POL00052907]**.

97. I was asked by the CLT to prepare a Section 16 POCA 2002 Confiscation Statement **[POL00044370]**. I also understand these were the first Confiscation proceedings that Royal Mail had undertaken, but I cannot recall anything which is not in the documents listed above or my attendance at Maidstone Crown Court. I would add that the documents detail that Ms Adedayo explained that she had borrowed the money to pay a family member for some of the loss.

98. Prior to the Ms Adedayo case, apart from interviewing Tracy Felstead in 2001 I would only have been involved in financial investigations, I did not undertake any criminal investigations into losses involving Horizon. The financial investigation would not have involved looking at Horizon Data as this would have been the responsibility of the criminal investigator.

99. I had no involvement in the initial investigation, the decision to charge or the decision to prosecute in the Adedayo case.

100. I cannot recall any allegations made by Ms Adedayo relating to the reliability of the Horizon IT system prior to the Confiscation proceedings.
101. I understand Natasha Bernard was the Criminal Investigator in the case, but I cannot recall any assistance I gave her. My work was the confiscation investigation and I would run my cases alone.
102. In terms of legal assistance I would have liaised with the CLT but cannot remember any further details.
103. I cannot recall the sources of evidence but I would have looked at the casefile and spoken with the investigator. The casefile would have contained the evidence and statements in the case and any relevant intelligence. This would have been prepared by Natasha Bernard.
104. With regard to confiscation proceedings in respect of Ms Adedayo I produced a Section 16 POCA 2002 Confiscation Statement **[POL00044370]** and gave evidence at Maidstone Crown Court - where my evidence related to figures in the confiscation statement - apart from that I have no further recollection.
105. I do not recall any discussions with anyone with regard to the Adedayo case, but I would have spoken with the CLT.



106. After confiscation I cannot recall any further involvement in the Adedayo case.

107. At the time I believed that I acted wholly correctly in endeavouring to recover public funds. POL at the time was being subsidised by the government. Any loss was a direct loss to public funds so I believed it was important to recover them from those criminally liable for the loss. I am not sure if it was policy, but it would have been the mindset of the investigation team and CLT.

108. If she is a victim of unexplained losses, then I am very sorry for the profound effect this has had on her life. I would not have had any part of Confiscation proceedings on innocent people had I known.

109. I was led to believe that the Horizon Computer System was the most secure non-military computer in the country. This was because the Government could not tolerate benefits not being paid as this could lead to civil unrest. I cannot however remember the source of this statement.

110. During my time in POL I never doubted the Horizon data I thought the problem was with the SPMs. I believe that the mindset of most of my colleagues was that Horizon was infallible.

### **Prosecution of Mr Hughie Noel Thomas**

111. I have been asked to consider:

- a. The offender report for Hughie Thomas **[POL00044861]**;

- b. The record of Mr Thomas' interview **[POL00066736]**;
- c. The Restraint Order dated 7 November 2006 **[POL00048231]**;
- d. The application to enter a restriction on the title for The Post Office Holyhead Road Gaerwen **[POL00048235]**;
- e. My witness statement of 7 November 2006 in support of the application for a Restraint Order **[POL00044873]**;
- f. My statement of information relevant in accordance with Section 16(3) of the proceeds of Crime Act 2002 on 16 January 2007 **[POL00044872]** and associated draft version 1 November 2006 **[POL00044874]**;
- g. My letter to Norwich Union Financial Crime Team dated 6 November 2006 **[POL00048233]**;
- h. My fax to Nationwide on 10 November 2006 **[POL00044878]**;
- i. My faxes to Sharron McIntyre of Scottish Widows on 16 December 2006 **[POL00044876]** and on 15 February 2007 **[POL00063888]**;
- j. My fax to Conrad Szymanski of Humberstones on 21 February 2007 **[POL00044879]**;
- k. Letter from Mr Wilson to Sion ap Mihangel enclosing my second statement prepared on 22 February 2007 **[POL00048516]**;
- l. My fax to Karen Robson of Phoenix Life Assurance on 17 April 2007 **[POL00063793]**;
- m. Transcript of proceedings on 19 April 2007 T20060330 **[POL00048618]**;
- n. Memo from Ms McFarlane to Mr Mayall regarding Mr Thomas's pension dated 20 April 2007 **[POL00048621]**; and

- o. my statements of information relevant in accordance with Section 16(6) of the proceeds of Crime Act 2002 on 22 February 200 **[POL00048515]** and on 18 April 2007 **[POL00044871]**.

112. I very little recollection of this case or the documents listed above, but once I became aware of the case I would have discussed it with my Line manager Tony Utting.

113. Apart from going to Carnarvon Crown Court for one of the hearings as I was told to attend by CLT. I cannot add anything to the documents regarding this case.

114. I would have been aware of any allegations made against Horizon by Mr Thomas because I would have read the case documentation, nevertheless I believed in the integrity of the Horizon. Accordingly, I would have thought the money had been taken from the branch.

115. I would have spoken with the Criminal Investigator in the case Dianne Matthews for case information, but I cannot recall any conversations. Additionally, I cannot recall if I spoke with Michael Mayall about the payment of Mr Thomas' pension.

116. In terms of legal advice I would have spoken with CLT and their agents as they had conduct of the prosecution, but I cannot remember any conversations or discussion with specific individuals.

117. I cannot recall the decision to apply for a Restraint Order aside from my witness statement of 7 November 2006 in support of the application for a Restraint Order [POL00044873] upon which it would seem there was information that assets were being dissipated.

118. I do not recall who asked me to provide a witness statement in support of the application.

119. At the time I believed that I acted wholly correctly in endeavouring to recover public funds. POL have accepted that this was an unexplained loss and more importantly the Court of Appeal has quashed Mr Thomas' conviction. I am very sorry for the profound effect this has had on his life. I would not have had any part of confiscation proceedings of innocent people had I known.

120. With regard to the Judgment of the Court of Appeal in *Josephine Hamilton & Others v Post Office Limited* and my reflections on how the case against Mr Thomas was conducted by the Post Office. I believe that too much trust was placed into the integrity of Horizon and we put more faith in Horizon than we did in Mr Thomas. I do not know if examining the Horizon data would have identified the problem and prevented all this. Too many assumptions about the infallibility of Horizon were made and I apologise for my part in Mr Thomas profound experience. I hope he gets the compensation he deserves and lives the rest of his life in peace.

121. The mindset of people I dealt with was that Horizon was infallible and as such the assumption was that it must be someone at the branch who was responsible for the loss.

### **Prosecution of Ms Janet Skinner**

122. I have been asked to consider the following documents:
- a. An interim report dated 22 June 2006 **[POL00044624]**;
  - b. Instructions to counsel to settle the indictment **[POL00048356]**;
  - c. The summary of Ms Skinner's interview **[POL00047357]**;
  - d. The indictment **[POL00048345]**;
  - e. My statements of information relevant in accordance with Section 16(6) of the proceeds of Crime Act 2002 on 26 March 2007 **[POL00048566]** and on 28 August 2007 **[POL00048979]**;
  - f. The provision of financial information order made to under Section 18 of the Proceeds of Crime Act 2002 on 17 May 2007 **[POL00064035]**;
  - g. The memo from Juliet McFarlane dated 5 January 2007 **[POL00048397]**;
  - h. The memo from Juliet McFarlane, dated 6 September 2007 **[POL00049016]**;
  - i. My letters to Ms Skinner on 25 January 2007 **[POL00064027]** and 26 March 2007 **[POL00064028]**;
  - j. My letter to Thea of Kensington Mortgage Company on 8 December 2006 **[POL00064012]**;
  - k. My letter to Ms Flight of Friends Provident on 25 January 2007 **[POL00044672]**;

- l. My letter to Mr Turner from Max Gold Partnership Solicitors on 15 February 2007 **[POL00064030]**;
  - m. My letter to Jen of Mark and Spencer Financial Services on 27 April 2007 **[POL00064011]**;
  - n. My letter to Wendy Lyell on 28 June 2007 **[POL00064029]**; and
  - o. The letter to Royal Mail Legal Services on 7 June 2007 **[POL00048772]** and enclosed advocate note **[POL00048773]**.
123. I have very little recollection of the Skinner case or the documents detailed above. However, once I became aware of the case I would have discussed it with my Line manager Tony Utting.
124. Apart from attending Hull Crown Court I have no recollection of the Confiscation Investigation and cannot add anything to the documents relating to this case.
125. I would have spoken with the Criminal Investigator in the case Dianne Matthews for case information, but I cannot recall any conversations.
126. Additionally, I would have spoken with the CLT and their agents as they had conduct of the prosecution, but I cannot remember any conversations with CLT or any other specific individuals.
127. I cannot recall sources of evidence but it they have been intelligence checks and personal financial documents.

128. I cannot remember the adjournment application in this case but I considered that her benefit from the crime was the money that she was short on in addition to the increase in the value of money. This was because sub-postmaster's were contractually liable as Sub-postmasters for any losses in their branch, however they were caused. This was in accordance with the contract sub-postmasters signed with POL on commencing as sub-postmaster.

129. I would have been the AFI in the case so I would have had had conduct of the case, but I have no specific recollections.

130. As with Mr Thomas, too much trust was placed into the integrity of Horizon, and we put more faith in Horizon than we did in Ms Skinner. I do not know if examining the Horizon data would have identified the problem and prevented all this. Too many assumptions were made, and I apologise for my part in Ms Skinners profound experience. I hope she gets the compensation she deserves and lives the rest of her life in peace.

### **General**

131. I left POL in 2007. Up until this time the assumption was that Horizon data was to be trusted.

132. As soon as it was thought that the Data Integrity was not trustworthy and I am not sure when that was, then a full Investigation should have been mounted to identify the issues and this should have been disclosed to all

persons convicted/adversely effected by unexplained Horizon losses. I would imagine that the responsibility of the accuracy of the Horizon data was Fujitsu. I do not know why the accuracy was not challenged.

133. I have no knowledge of investigations into bug errors and defects, so I am unable to give a view of the sufficiency of POL's investigation or the sufficiency of Fujitsu passing information to POL on bug and errors.

134. On reflection I am sorry to all those who have been adversely and profoundly affected by these unexplained losses. POL should have done more to ensure the rights of individual people as soon as they knew that Horizon was affected by bugs errors and defects.

### **OTHER MATTERS**

135. I was the second officer during the interview of Tracy Felstead a Peckham Police Station Ged Harbinson was the Criminal Investigator in the case.

136. In the judgement of the Court of Appeal in *Josephine Hamilton and others V Post Office Limited* 2021 EWCA Crim 577 at [POL00113278], at paragraphs 185 and 186 the interview at Peckham police station is commented on.

137. If I recollect correctly, I believe I asked the question "Can you demonstrated how you did not steal the money? ". I am acutely aware that a



suspect does not have to prove their innocence. Ms Felstead was also asked questions about whether her family had driven her to steal. The reason for this is that I seem to recollect that the information we had is that Ms Felstead had been on an expensive family holiday and I was trying to establish where the funds had come from. The questions were probably spur of the moment to keep interview going. The interview was tape recorded and I do not think I breached PACE 1984 Codes of Practice. It certainly was not raised at the time, and I believe she was represented at interview by a solicitor.

138. If, however I was overzealous I apologise to Ms Felstead. At the time I would have thought that it was my duty to robustly question suspects to get to the truth of the matter.

139. Notwithstanding as with Mr Thomas and Ms Skinner too much trust was placed into the integrity of Horizon, and we put more faith in Horizon than we did in Ms Felstead. I do not know if examining the Horizon data would have identified the problem and prevented all this. I apologise for my part in Ms Flesteads profound experience. I hope she gets the compensation she deserves and lives the rest of her life in peace.

140. I believe that the facts contained in this witness statement are true.

Signed:

**GRO**

Date: 9 October 2023

**Index to First Witness Statement of MICHAEL FRANCIS MATTHEWS**

<b><u>No.</u></b>	<b><u>URN</u></b>	<b><u>Document Description</u></b>	<b><u>Control Number</u></b>
1.	POL00114559	2.2 Joint Investigation Protocols - RMGS and POL Ltd Security	POL-0113665
2.	POL00026573	Royal Mail Group Security - Procedures & Standards - The Proceeds of Crime Act 2002 & Financial Investigations	POL-0023214
3.	POL00104857	Royal Mail Group Security - Procedures & Standards - Initiating Investigations	POL-0080489
4.	POL00031005	Conduct of Criminal Investigations Policy V2	POL-0027487
5.	POL00027863	Conduct of Criminal Investigations Policy" (version 3, 10 February 2014)	POL-0024504
6.	POL00030902	Conduct of Criminal Investigations Policy" (September 2018)	POL-0027384
7.	POL00105229	Post Office Ltd PNC Security Operating Procedures" (August 2012)	POL-0080854
8.	POL00104968	POL – Enforcement & Prosecution Policy	POL-0080600
9.	POL00104747	Casework Management Policy (version 1.0, March 2000)	POL-0080387
10.	POL00104777	Casework Management Policy (version 4.0, October 2002)	POL-0080417
11.	POL00104754	Rules and Standards Policy (version 2.0, October 2000)	POL-0080394
12.	POL00030687	Investigation Procedures Policy (version 2.0, January 2001)	POL-0027169
13.	POL00104762	Disclosure Of Unused Material, Criminal Procedures and Investigations Act 1996 Codes of Practice Policy (version 1.0, May 2001)	POL-0080402
14.	POL00030578	Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (1 December 2007)	POL-0027060
15.	POL00104812	Royal Mail Group Ltd Criminal Investigation and Prosecution Policy	POL-0080444

16.	POL00104806	Royal Mail Group Security - Procedures & Standards - Standards of Behaviour and Complaints Procedure (version 2, October 2007)	POL-0080438
17.	POL00031003	Royal Mail Group Crime and Investigation Policy	POL-0027485
18.	POL00030580	Post Office Ltd - Security Policy - Fraud Investigation and Prosecution Policy" (version 2, 4 April 2010)	POL-0027062
19.	POL00039965	Post Office Ltd Financial Investigation Policy (4 May 2010)	POL-0036447
20.	POL00104912	Royal Mail Group Ltd Criminal Investigation and Prosecution Policy (version 1.1, November 2010)	POL-0080544
21.	POL00026582	Post Office Ltd Financial Investigation Policy (version 2, February 2011)	POL-0023223
22.	POL00104855	Post Office Ltd Anti-Fraud Policy (February 2011)	POL-0080487
23.	POL00030786	Royal Mail Group Policy Crime and Investigation S2" (version 3.0, April 2011)	POL-0027268
24.	POL00104929	Post Office Limited: Internal Protocol for Criminal Investigation and Enforcement (with flowchart) (October 2012)	POL-0080561
25.	POL00105226	Undated Appendix 1 - POL Criminal Investigations and Enforcement Procedure (flowchart) (October 2012)	POL-0080851
26.	POL00030602	Post Office Limited: Criminal Enforcement and Prosecution Policy (undated)	POL-0027084
27.	POL00104821	Condensed Guide for Audit Attendance (version 2, October 2008)	POL-0080453
28.	POL00104867	7.4 Interviewing Suspects	POL-0080499
29.	POL00104871	7.7 Obtaining Fingerprints and Handwriting Samples	POL-0080503
30.	POL00105233	4.1 Criminal Investigations Duties Safe Systems of Work (Version 1.0, April 2013)	POL-0080858
31.	POL00122561	4.2 Planned Operation Risk Assessments (PORA) (Version 1.0, March 2011)	POL-0128791

32.	POL00104873	Appendix 1 to 4.2 Risk Related Intelligence Checks (Version 1, May 2011)	POL-0080505
33.	POL00122588	5.1 Forensic Services (Version 1.0, January 2012)	POL-0128817
34.	POL00124133	Appendix 1 to 5.4 Rules and Continuity of Evidence (Version 6, May 2018)	POL-0130267
35.	POL00124132	Appendix 2 to 5.4 Managing the Witness and Structure and Contents of a Witness Statement (Version 6.0, May 2018)	POL-0130266
36.	POL00094132	6.1 Directed Surveillance (Version 3.0, April 2012)	POL-0094255
37.	POL00124124	Appendix 1 to 6.1 A Practical Guide to Surveillance (Version 4.0, April 2018)	POL-0130258
38.	POL00104866	Appendix 2 to 6.1 Securing Digital and VHS Tape CCTV Images for Evidential Purposes (Version 1.0, February 2011)	POL-0080498
39.	POL00030606	7.1 Suspect Approach and Arrest Procedures (Version 3.0, September 2012)	POL-0027088
40.	POL00105230	7.2 Police Custody Procedures (Version 1.0, May 2012)	POL-0080855
41.	POL00104901	7.3 Criminal Offences Points to Prove (Version 1.0, August 2011)	POL-0080533
42.	POL00030605	7.5 Searching (Version 1.0, August 2013)	POL-0027087
43.	POL00104896	7.8 Recovering Computers, Mobile Phones & Digital Storage Devices for Evidential Purposes (Version 1.0, 27 January 2011)	POL-0080528
44.	POL00104893	Appendix 7 to 7.4 – Dealing with Defence Solicitors & Complaints by Suspects (Version 1.0, March 2011)	POL-0080525
45.	POL00104894	Appendix 8 to 7.4 Juveniles and Appropriate Adults (Version 1.0, March 2011)	POL-0080526
46.	POL00104869	Appendix 9 to 7.4 – Interpreters at Suspect Interviews (Version 1.0, March 2011)	POL-0080501

47.	POL00104870	Appendix 10 to 7.4 – Interviewing Suspects in Prison (Version 1.0, March 2011)	POL-0080502
48.	POL00104865	7.9 Suspect Identification Evidence (Version 1, March 2011)	POL-0080497
49.	POL00094203	7.1 Reporting Offences to the Police (NPA Procedures) (Version 1.0, May 2012)	POL-0094326
50.	POL00038437	7.11 Suspension from Duty (Version 1.0, May 2012)	POL00038437
51.	POL00124167	Appendix 1 to P&S 9.1 Proceeds of Crime Act 2002 Investigation Orders (January 2019)	POL-0130283
52.	POL00124168	Appendix 2 to P&S 9.1 Proceeds of Crime Act 2002 Enforcement Receivership Orders (January 2019)	POL-0130284
53.	POL00104872	9.4 Magistrates' and Crown Court Procedures (Version 1, May 2011)	POL-0080504
54.	POL00029169	Conducting Audit Data Extractions at CSR dated 4 May 2000	POL-0025651
55.	FUJ00152176	Conducting Audit Data Extractions at Live dated 27 November 2001	POINQ0158370F
56.	FUJ00152212	Management of the Litigation Support Service dated 27 October 2009	POINQ0158406F
57.	FUJ00152220	Management of the Litigation Support Service dated 14 February 2012	POINQ0158414F
58.	FUJ00152225	Management of the Litigation Support Service dated 23 April 2012	POINQ0158419F
59.	FUJ00152235	Management of the Litigation Support Service marked withdrawn	POINQ0158429F
60.	FUJ00152216	Audit Data Extraction Process dated 13 September 2010	POINQ0158410F
61.	FUJ00152218	Audit Data Extraction Process dated 1 March 2011	POINQ0158412F
62.	FUJ00152221	Audit Data Extraction Process dated 14 February 2012	POINQ0158415F
63.	FUJ00152226	Audit Data Extraction Process dated 3 September 2014	POINQ0158420F

64.	FUJ00152228	Audit Data Extraction Process dated 4 September 2014	POINQ0158422F
65.	FUJ00002033	Security Management Service: Service Description (SVM/SDM/SD/0017) dated 24 August 2006	POINQ0008204F
66.	FUJ00080107	Security Management Service: Service Description (SVM/SDM/SD/0017) dated 31 December 2008	POINQ0086278F
67.	FUJ00002264	Security Management Service: Service Description (SVM/SDM/SD/0017) dated 15 October 2010	POINQ0008435F
68.	FUJ00088868	Security Management Service: Service Description (SVM/SDM/SD/0017) dated 25 November 2013	POINQ0095039F
69.	FUJ00002555	Security Management Service: Service Description (SVM/SDM/SD/0017) dated 4 December 2013	POINQ0008726F
70.	POL00002572	Security Management Service: Service Description (SVM/SDM/SD/0017) dated 4 April 2014	VIS00003586
71.	POL00002666	Security Management Service: Service Description (SVM/SDM/SD/0017) dated 19 February 2016	VIS00003680
72.	POL00044360	Investigation report	POL-0040839
73.	POL00066742	Ms Adedayo's interview record Part 1	POL-0063221
74.	POL00066745	Ms Adedayo's interview record Part 2	POL-0063224
75.	POL00064797	Memo dated 15 September 2005	POL-0061276
76.	POL00044361	Memo dated 6 October 2005	POL-0040840
77.	POL00052911	Memo dated 27 January 2006	POL-0049390
78.	POL00044362	Memo dated 6 March 2006	POL-0040841
79.	POL00052588	Letter to Ms Adedayo on 8 March 2006	POL-0049067
80.	POL00030561	Financial investigation policy log	POL-0027043
81.	POL00044370	Section 16 statement	POL-0040849
82.	POL00047865	Financial Investigation Document Schedule	POL-0044344

83.	POL00052907	Memo dated 5 October 2006	POL-0049386
84.	POL00044861	Offender report for Hughie Thomas	POL-0041340
85.	POL00066736	The record of Mr Thomas' interview	POL-0063215
86.	POL00048231	The Restraint Order dated 7 November 2006	POL-0044710
87.	POL00048235	The application to enter a restriction on the title for The Post Office Holyhead Road Gaerwen	POL-0044714
88.	POL00044873	My witness statement of 7 November 2006	POL-0041352
89.	POL00044872	My statement of information relevant in accordance with Section 16(3) of the proceeds of Crime Act 2002 on 16 January 2007	POL-0041351
90.	POL00044874	My statement of information relevant in accordance with Section 16(3) of the proceeds of Crime Act 2002 on 16 January 2007 (draft version 1 November 2006)	POL-0041353
91.	POL00048233	My letter to Norwich Union Financial Crime Team dated 6 November 2006	POL-0044712
92.	POL00044878	My fax to Nationwide on 10 November 2006	POL-0041357
93.	POL00044876	My fax to Sharron McIntyre of Scottish Widows on 16 December 2006	POL-0041355
94.	POL00063888	My fax to Sharron McIntyre of Scottish Widows on 15 February 2007	POL-0060367
95.	POL00044879	My fax to Conrad Szymanski of Humberstones on 21 February 2007	POL-0041358
96.	POL00048516	Letter from Mr Wilson to Sion ap Mihangel enclosing my second statement prepared on 22 February 2007	POL-0044995
97.	POL00063793	My fax to Karen Robson of Phoenix Life Assurance on 17 April 2007	POL-0060272
98.	POL00048618	Transcript of proceedings on 19 April 2007 T20060330	POL-0045097

99.	POL00048621	Memo from Ms McFarlane to Mr Mayall regarding Mr Thomas's pension dated 20 April 403540122007	POL-0045100
100.	POL00048515	My statement of information relevant in accordance with Section 16(6) of the proceeds of Crime Act 2002 on 22 February 2007	POL-0044994
101.	POL00044871	My statement of information relevant in accordance with Section 16(6) of the proceeds of Crime Act 2002 on 18 April 2007	POL-0041350
102.	POL00044624	Interim report dated 22 June 2006	POL-0041103
103.	POL00048356	Instructions to counsel to settle the indictment	POL-0044835
104.	POL00047357	The summary of Ms Skinner's interview	POL-0043836
105.	POL00048345	Indictment	POL-0044824
106.	POL00048566	My statement of information relevant in accordance with Section 16(6) of the proceeds of Crime Act 2002 on 26 March 2007	POL-0045045
107.	POL00048979	My statement of information relevant in accordance with Section 16(6) of the proceeds of Crime Act 2002 on 28 August 2007	POL-0045458
108.	POL00064035	The provision of financial information order made to under Section 18 of the Proceeds of Crime Act 2002 on 17 May 2007	POL-0060514
109.	POL00048397	Memo from Juliet McFarlane dated 5 January 2007	POL-0044876
110.	POL00049016	Memo from Juliet McFarlane, dated 6 September 2007	POL-0045495
111.	POL00064027	My letter to Ms Skinner on 25 January 2007	POL-0060506
112.	POL00064028	My letter to Ms Skinner on 26 March 2007	POL-0060507
113.	POL00064012	My letter to Thea of Kensington Mortgage Company on 8 December 2006	POL-0060491



114.	POL00044672	My letter to Ms Flight of Friends Provident on 25 January 2007	POL-0041151
115.	POL00064030	My letter to Mr Turner from Max Gold Partnership Solicitors on 15 February 2007	POL-0060509
116.	POL00064011	My letter to Jen of Mark and Spencer Financial Services on 27 April 2007	POL-0060490
117.	POL00064029	My letter to Wendy Lyell on 28 June 2007	POL-0060508
118.	POL00048772	Letter to Royal Mail Legal Services on 7 June 2007	POL-0045251
119.	POL00048773	Advocate note	POL-0045252
120.	POL00113278	<i>Josephine Hamilton and others V Post Office Limited</i> 2021 EWCA Crim 577	POL-0110657