

Witness Name: Davyd Patrick Nash

Statement No.: WITN05850100

Dated: 16th August 2024

THE POST OFFICE HORIZON IT INQUIRY

First Witness Statement of Davyd Patrick Nash in the Post Office Horizon IT Inquiry

I, **DAVYD PATRICK NASH**, of 100 Wood Street, London, EC2V 7AN, **SAY AS
FOLLOWS:**

1. My name is Davyd Patrick Nash. I have been employed by Post Office Limited ("**POL**") (or its predecessors) since August 1992.
2. Except where I indicate to the contrary, the facts and matters contained in this witness statement are within my own knowledge. Where any information is not within my personal knowledge, I have identified the source of my information or the basis for my belief. The facts in this witness statement are true to the best of my knowledge and belief.
3. In this statement I use the term "Postmaster" broadly to refer to those people or entities that are responsible for operating post offices (but excluding those individuals employed by POL), rather than with any formal definition in mind. I

use the terms "Postmaster" and "Subpostmaster" interchangeably given their common usage. Nothing in this statement is intended to detract or differ from any definition adopted by POL.

4. This witness statement has been prepared in response to the request made by the Horizon IT Inquiry (the "**Inquiry**") pursuant to Rule 9 of the Inquiry Rules 2006, dated 25 August 2022 (the "**Rule 9 Request**"). In this witness statement, I address each of the questions set out in Appendix 1 to the Rule 9 Request regarding my career background at POL and my knowledge of and involvement with the following areas within POL:
 - a. Advice and assistance;
 - b. Training;
 - c. Errors or issues with Horizon system; and
 - d. Resolution of disputes.

DEFINED TERMS

5. In this statement, I have used a number of acronyms and defined terms. I have set out a definition of each, as I have introduced them. However, for convenience, I also set out the definitions of these acronyms and definitions below:

APT	Automated Payments Terminal
DVLA	Driver and Vehicle Licensing Agency
Horizon	The Horizon IT System
Inquiry	The Horizon IT Inquiry
MI	Management Information
NBIT	New Branch IT

POID	Post Office Investigation Department
POL	Post Office Limited
Rule 9 Request	The Inquiry's request pursuant to Rule 9 of the Inquiry Rules 2006, dated 25 August 2022

BACKGROUND

1. Please set out an overview of your role(s) within the Post Office

6. I currently work as the senior product lead for customer journeys in the letters and parcels part of the Mails team. My main work is currently on the New Branch IT ("NBIT") system replacing the Horizon IT System ("Horizon"). My key responsibilities are to act as subject matter expert, product owner and to give assurance that the products and services POL perform for Royal Mail Group are migrated successfully to NBIT. Our focus is to ensure that the system delivers against our contractual obligations to Royal Mail Group, and we also use performance information and user feedback to attempt to introduce improvements over Horizon as and when it is practicable to do so.

2. Please describe any qualifications you had

7. My highest level of formal qualification is a diploma of professional management, which I obtained from The Open University and completed in 2001. Prior to that I received a certificate of professional management from the Open University. Both the certificate and diploma were funded by POL. Prior to joining POL I obtained GCSEs and A levels.

3. Please set out any training you received

8. The majority of training I have received in POL has been "on the job" training. This has been coupled with some job specific face-to-face training courses,

mainly in the earlier years - a mixture of specific training for job needs and generic management development training. Job needs training examples include training such as Microsoft Office products, or half-day Horizon training in advance of being asked to cover industrial action in Crown Offices (now known as Directly Managed Branches).

9. More recently my training tends to be concentrated on regular short online courses, mainly focused on compliance, such as mails integrity, anti-money laundering and information security.

4. Please describe any career progression within the Post Office

10. I joined Post Office in August 1992 as a Postal Assistant doing deliveries. I then worked on the counter in a Crown Office in Hastings. After that, I worked as a customer care operative in the Hastings district office 'Helpline' initially and then in the Tunbridge Wells Regional Office 'Helpline', before being promoted to customer care assistant manager.
11. In September 1995 I was promoted to an operations manager in the Bill Payments team. This was my first appointment to a product management role, and during this time I was first introduced to the Horizon system.
12. Part of my role was to migrate the automated bill payment transactions on to the new point of sale system. This involved meeting Fujitsu for the first time and part of my time was spent at their offices, which I believe were in Feltham at that point. I was responsible for ensuring that products for existing bill payment clients (using magnetic swipe cards, barcoded bills and/or 'smart keys') were migrated 'as-is' from the existing Automated Payments Terminal (the "APT") onto the new Horizon system. My area was focused on the reference data for

each client that was used to drive the specific parameters that were allowable to that client. The main elements I recall were the way client names appeared on screen and on receipts, the minimum payments that had to be tendered for the bills, the maximum payment that was allowed for each bill, any rules for specific multiples of payment (for example, restricting payments to only allow full pounds), and the acceptable methods of payment that the counter clerk would be able to declare their customer has tendered. This activity required cross checking information from the APT reference data and confirming Horizon reference data matched. It was initially a paper exercise and we were later involved in testing the reference data on early Horizon terminals once they became available.

13. I was also responsible for working with all of the bill payment clients to migrate the data feeds that they received from the interfaces with APTs to interfaces with Horizon. The client data feeds contained information on what values were being paid against which bill(s) and into which account(s). I was not involved in decisions on other products, nor the general system-wide look and feel and architecture – although I would have been present with other product managers to discuss our products, and I was consulted on some elements of look and feel, such as naming and position of buttons that were directly relevant to bill payments. Technical development – such as how the system used reference data to drive the transactions and how data integrity was maintained – was not in my purview, nor my skillset.
14. Between March 2000 and October 2007 I performed several product manager and senior product manager roles within Bill Payments and Government Services. These roles involved delivering changes to products, relationship and

contract management, and profit and loss monitoring. In Bill Payments I was particularly responsible for products accepted with a barcoded bill or 'swipe card'. In Government Services I was responsible for motor vehicle licence sales and driving licence applications for the Driver and Vehicle Licensing Agency (the "DVLA"); passport applications for the Identity and Passport Service; and sales of fishing licences for the Environment Agency.

15. In October 2007 I moved to the 'Parcels and Packets' team where I initially account managed Parcelforce Worldwide with responsibility for sales across the network and product improvements, such as simplifying the process to accept fully pre-paid Parcelforce Worldwide items (known as contract acceptance) – triggering the transaction from barcodes rather than menu selections, and removing data entry activities including address capture. Towards the end of this period I was a workstream lead on the negotiation of the first Mails Distribution Agreement with Royal Mail Group, who POL were separating from at the time. The workstreams I led were operations and commercials.
16. Between February 2012 and February 2014 I became senior small business propositions manager. I was responsible for setting out the direction for POL's aspirations for small businesses, particularly in the mails and parcels category. I delivered key customer journey improvement projects and marketing campaigns, as well as managing relationships with senior internal and external stakeholders.
17. In February 2014 I moved to senior product/category manager roles focused on profit and loss responsibility for the premium parcels and mails category, including marketing budget responsibility and revenue responsibility. As well as

overseeing day-to-day management of the products within the category, setting out the plan and direction for the category, including customer experiences, managing the relationship with key client and external stakeholders, I was deeply involved in several key negotiations with Royal Mail Group.

18. From September 2016 to April 2021 I was responsible for delivering change for Royal Mail into POL, and during that time I was given the title of Head of Product Delivery for Mails. Some changes were prompted by postmaster feedback and some driven by Royal Mail product changes or responses to the market. Around 2017 POL undertook a Mails Transaction Simplification programme to look at ways of radically streamlining the products to make them easier for postmasters. This was done so that POL could reduce non-conformance and non-compliance issues, reduce the time and cost to set up new branches, and hence make the proposition for new postmasters more appealing. Senior direction later shifted into monetising the improvements we were making. Towards the end of my time in this role, I was a key part of the negotiation team agreeing the second Mails Distribution Agreement with Royal Mail.
19. I moved to my current role, that of Senior Product Manager/Lead (Mails Customer Journeys), in April 2021.

ADVICE AND ASSISTANCE

5. Please provide an overview of what contact you had with subpostmasters or managers and assistants working in Post Offices, if any

20. In my first customer care roles (before Horizon was introduced), our role as a 'helpline' covered incoming calls from branches as well as customers. As such, I dealt daily with subpostmasters, managers and assistants. In the course of a

typical working day I would estimate I would have spoken to maybe 10-30 individual branches, giving advice and assistance. I would suggest that on days where there had been a new product launch and on the weekly 'balancing days', the number could be much higher. Conversely, on days where there had been a customer facing issue – such as a sudden closure of a major branch – there would be far more calls from customers.

21. Once I became a product manager, branch contact reduced, but remained – and remains – an important part of the role. It has always been important to me to understand how my products are received. Contact with people working in branches is a key part of building this understanding – either as a way of identifying pain points to be removed or opportunities to be leveraged. The method of interaction is less likely to be one-to-one contact in product management, instead it is more often presentations to groups of postmasters and attendance at their conferences or at NFSP meetings. As an example, while working on the Mails Transaction Simplification programme, I recall attending regional events put on by POL's area managers, in order to run sessions working through aspects of the product journey they would like us to improve. As a more recent example, in May 2022 I, with colleagues from the Mails team, attended the NFSP Conference in Stratford-Upon-Avon, where I presented some of our future plans with Royal Mail products and we asked for feedback from the postmasters. At some points I also interact anonymously in order to 'mystery shop' a branch, which enables me to see my products from a customer's point of view. During large roll-outs of other products or product changes – such as the introduction of POL's Instant Saver Account and the introduction of Royal Mail's Pricing in Proportion initiative – I was called up from

where I was working in order to assist in rolling out face-to-face training to branches, alongside many other managers at the time.

22. I have done product management for POL for over two decades so it is hard to define by a 'typical' month, and I would comfortably estimate that I have presented to and interacted with groups of five or more postmasters in excess of a hundred times, and that it would be overall quite rare to go more than a week without interacting with any branch.

6. Please describe whether you were responsible for providing subpostmasters or Post Office branches with advice or assistance

23. Working in the Helpline team, I provided postmasters, their assistants and Crown Office colleagues with a wide range of advice and assistance. As the first line of contact for many, I handled queries about products, about weekly balancing, contacting their area managers, reporting burglary or robbery, issues with stock and any other issues they chose to raise. I ceased this role in September 1995 and therefore before the introduction of Horizon.
24. As a product manager, I have also provided postmasters, their assistants and Crown Office colleagues with a wide range of advice and assistance. These interactions tend to be more focused on the specific product or service I was responsible for at the time. Many such interactions are not related to difficulties, but may be related to branches clarifying information. Other interactions involved branches raising opportunities for improvements – as far as I can recall these interactions involved branches discussing ideas to make the product or service better, rather than identifying that anything was 'wrong'. On occasion I have been involved in preparing written materials related to my products, such

as Horizon Help pages, however usually they have been drafted by the operations subject matter expert and my input would be answering their queries and reviewing the draft materials.

25. In my first years of being a product manager, the operations subject matter expert was embedded within the Product team and therefore there was a close day-to-day working relationship between those in sales or product development (such as myself), and those handling queries that may be considered 'business as usual' or related to conformance. It was not unusual for me to contact a branch directly where I have seen unusual behaviour or patterns in the Management Information ("MI"). Such patterns may indicate fraud, but often indicated misunderstandings with communications or postmasters not having picked up a change to the process. It was often a matter of simply pointing out that I had seen the pattern in our MI, explaining why it was an issue, and often the behaviour would stop.
26. For instance, I recall a conversation with a branch from my time in Bill Payments. I had spotted from transaction data that they were performing multiple identical bill payment transactions – for example, performing five £2 bill payments on one customer's utility bill in one day, instead of a single £10 payment. I recall ringing the branch and speaking to the woman in charge. She calmly explained that she was splitting the customers' bills into multiple transactions to improve her remuneration, as we were at the time paying per bill paid, irrespective of value. In the example I suggested, instead of getting a single bill payment remuneration for a single utility bill of £10, she would be falsely splitting it to make five times the bill payment remuneration. I explained that this was against our instructions as it meant we were also unnecessarily

charging the client (i.e. the company who had charged the bill) for multiple transactions which increases their costs, and ultimately would increase the bills to the customers or encourage the client to cease working with POL. I recall that, although unhappy with what I had said, when I checked the data some weeks or months later, she had stopped the erroneous activity. I felt there was no need to take further action as the behaviour had stopped. I remember the incident well because it was the first time I had challenged someone on a conformance issue where they openly said they were doing it to artificially improve their remuneration.

7. When issues were raised, how did you escalate these difficulties?

27. At some point the operations subject matter expert function was separated from the product team, I believe to allow specialisms to grow. Since that time my focus has less been on conformance and day-to-day issue management – although the work I do has a keen interest in it. Such information is useful in order to consider how we can re-engineer transaction journeys to make it easier for those serving on the counter and to overall reduce manual interventions by staff so that the system can drive better conformance. That said, continued interaction with postmasters and those working with our products did expose me to a number of issues they raised.
28. The majority of issues raised by branches continued to be around product understanding, particularly for the rarer transactions they may come across. These can normally be addressed at the time they are raised, and indicate opportunities to improve operational instructions or communications/training methods. Next are issues that are similar, but with which I may not be directly familiar. In those cases I have frequently used locations such as POL's Model

Office, where we have long had a set of live Horizon equipment that allows us to re-create step by step what the branch is reporting, and often allows us to better understand and answer the issue they raise.

29. Should the issue not be one that I could resolve myself, it is most likely that I would then speak to the operational team, who would normally take it on for deeper investigation. This may also have resulted in clarification communications, changes in the journey, recommendations for future inclusion in training, or recommendation for bigger system changes. Those system changes tended to be recommendations for improvements – normally these were ways to re-engineer journeys to make them simpler and build in validations to reduce the chance of errors from manual activities. Those recommendations that we would look to implement tended to either be implemented by the operational team themselves if it did not affect the contract or obligations with the relevant client(s), or would come back to me to consider for implementation (generally if it was very significant and/or would need negotiation with the affected client(s)).
30. Sometimes we can implement these, sometimes we must rely on client approval to implement, and sometimes these could not be done due to funding – especially when it would require a change by external suppliers such as Fujitsu or Atos or Accenture.
31. I do not recall any such issue or opportunity leading me to conclude the system was fundamentally flawed – any issues I recall were ones related to the way journeys flowed and functioned for the user and the client.

32. However, I have an example of the process in action where an a-typical interaction occurred which may be of potential interest to the Inquiry.
33. On the 14th September 2015 I was contacted by a NFSP representative who raised some concerns about how the newly integrated Dangerous Goods check operated on Horizon. I was with a counter clerk at the time and had a Horizon terminal to hand, so was able to go through the check step-by-step and recreate the issues raised. In essence, the issues boiled down to a change in the process which meant that the postmaster might accidentally put through a parcel transaction with two Dangerous Goods checks on Horizon instead of one.
34. This meant that the branches would be overpaid by POL in remuneration for carrying out an additional Dangerous Goods check, and POL would in turn over-bill Royal Mail. As counter clerks do not take money from customers for Dangerous Goods, this does not affect payment from the customer, nor the 'cash in the till'. However I was concerned at the time that there may also be the potential risk that the branch would be flagged up as committing fraud if they had the second Dangerous Goods check in the basket by accident, though I understand now that it would be unlikely to be flagged as such.
35. I then passed these issues to two of the relevant members of our operational team, I believe then known as 'Mails Managed Services'. I believe that team had implemented the changes that were causing concern. That team undertook a review of the issues and on the 22nd September 2015, issued an explanation and recommendations.
36. One of the people copied in my email then forwarded the email through to Angela Van Den Bogerd among others. I recall that when she received the

email, Angela Van Den Bogerd spoke to Mario Michael (who was undertaking the investigation) and myself and informed us that we must stop sending emails related to this and commit nothing in writing until we had discussed it with her. This was the only time I recall being asked this, and the explanation from Angela Van Den Bogerd was that this could affect cases of ex-postmasters who had been caught committing fraud, and who were now looking for an excuse to 'get off' – and this issue might have given them that 'excuse'. The tone set was that we had to protect ourselves and POL from challenge – and until the issue could be proven to not affect previous investigations into postmasters, we were to conduct all work on it verbally. I accepted this instruction as Angela Van Den Bogerd was an assertive, more senior manager who I understood from my line manager to generally be acting at that time under the direction of Paula Vennells and with her authority. However, I do not know to what extent, if any, Angela Van Den Bogerd had discussed this particular case with Paula Vennells. In addition, I have known of postmasters or assistants who had committed fraud and, because I had no knowledge of more fundamental issues in Horizon, I therefore took at face value the positioning that we were effectively fighting to keep criminals in prison. In addition, while asked not to commit anything in writing during the week of investigation, we expected that the final results would be committed to writing – which turned out to be the case.

37. I do not believe that going against Angela Van Den Bogerd's instructions and committing the ongoing discussions to writing would have changed the outcome in this case.

8. Please specify, if you have not already done so, how often any difficulties involved the Horizon system

38. I do not recall exact details of all difficulties with Horizon I may have experienced across the roles I performed. However, I believe that the vast majority of issues were a result of lack of understanding of the product instructions, and conformance issues in branch. In my opinion this has been the result of either (or a combination of) a failure of the training and communications to be fully effective, or a failure to implement the instructions in branch (either willingly, accidentally or through pressure of the volume of instructions being sent to branches). From early in my career in product management I endeavoured to automate as many rules from each product rather than rely on manual instructions and the risk of human error. For example, I migrated the DVLA Motor Vehicle License (tax disc) transaction around 2001 to automate checks for price and insurance. Similarly, I re-engineered acceptance of pre-paid mails items from customers to reduce the workload for branches, reworked the Parcelforce Worldwide contract acceptance (as explained at paragraph 15 above), and significantly improved the Royal Mail Tracked Returns product in December 2016.
39. A key dependency of this approach to remove the risk of human error and simplify branch activity was the principle that the system could and would enforce processes more effectively.

9. Were there any steps that you thought should have been taken in response to any concerns that you raised that were not?

40. I do not recall any specific incidents where I raised a concern where it was not investigated appropriately.

10. Was there anyone who you felt could have done more to assist or make things better for subpostmasters

41. During the time period in question, I genuinely believed that employees generally were working in the best interests of customers and of Post Office branches and postmasters, within the context of being an organisation looking to become more profitable and reduce any burden on tax-payers. I do not recall ever being aware of any activities to actively impede subpostmasters.

TRAINING

11. If you were responsible for managing the contracts of subpostmasters, set out what steps you took to ensure that individuals felt confident with using Horizon

42. At no time in my career have I been directly responsible for managing the contracts with subpostmasters.

12. If someone said that he or she did not feel wholly confident with using Horizon, what steps did you take to assist them?

43. For general and over-arching issues of confidence, I would have recommended that the postmaster or assistant speak to their area manager as the first port of call.

44. As a general rule if there were specific issues I would have recommended checking their operational instructions and training materials. If this did not address the issue, and it was an area which I was not familiar with (such as other product areas), I would generally recommend the Helplines, who would then escalate. At some points, I may have taken the issue on and forwarded it to an equivalent product manager who could answer the query directly.

45. If I became aware of a specific issue where I thought I could help, I would willingly take that on and feed through to the correct people to resolve it, such as checking information directly with the client, testing the issue in our Model Office, and/or sending it to our operational and service support teams. Some of this may have led to clarifications going out to the wider network, updates to Horizon Help, and ultimately may have led to changes in the product journey design.

13. Please explain whether you thought that any improvements could have been made to the training received by subpostmasters

46. I am not a training expert, and in my opinion the majority of training appears to be suitable for the majority of its audience. Recently, there has been an increase in the use of e-learning modules as part of training. As a recipient of training I have found that I frequently learn more effectively in a face-to-face or classroom environment, and would recommend that system training such as Horizon always be conducted as such. As a product manager who also worked on the counter before Horizon with paper pricing tables and large rule books, I retain the belief that automation can make the role of working in a Post Office branch easier as long as it is implemented correctly, thoroughly tested and proportionate training is provided.

ERRORS OR ISSUES WITH HORIZON SYSTEM

14. Please explain whether you were aware of any issues or problems with the Horizon system

47. I do not recall being made aware of any issues or fundamental problems with the Horizon system prior to the information being made public by the case

brought by postmasters (the group litigation) and the Inquiry. The issues or problems I recall being aware of were focused on product design within the system as mentioned above.

48. In the relatively rare occasion where an issue with a branch indicated that an individual there may be committing fraud, either the operational support team or myself would normally refer it to our Security Team or the equivalent team (for example, I recall it once being known as Post Office Investigation Department ("**POID**"), and once being referred to as part of the Audit team). They would take on our information and consult us as subject matter experts about the product in question, but would rarely inform us of the outcomes of their investigations. Sometimes their work – or my understanding of it from the clarifications they sought – may also have prompted us to recommend product journey improvements.
49. On one occasion, however, I did have an issue with Credence, the MI system that obtains data from Horizon.
50. As part of my business as usual job I reviewed Credence sales data for Parcelforce Worldwide services. At the time our data showed the totals of every Parcelforce sale made, and the totals of every reversal that a counter clerk made. I noticed that the rate of reversals was particularly high for a group of Parcelforce services, and wanted to understand the cause. By looking at branch-level data that I obtained from Credence, I was able to identify specific branches where the data said they had created more reversed transactions than the number of relevant sales they had made. I considered these transactions as being potentially fraudulent as there should never be more reversals than sales of a specific product at a branch.

51. On the 21st August 2017 I raised concerns with the Post Office Security team regarding the reversal of Parcelforce products. Several branches were apparently reversing more Parcelforce transactions, and at higher value, than they were taking in – potentially keeping the difference. At that time it appeared that the initial two branches were owned or operated by the same subpostmaster and the Security team agreed that this was a major issue and organised audits on both locations.
52. Andrew Wise from the Security team asked me to provide sales data for all Parcelforce reversals across the whole Post Office network. I ran a sales report using my access to Credence, which I used frequently for Horizon sales data and was familiar with. This provided me with detailed information on all Parcelforce reversals for all branches going back to Week 1 of 2016, and this information was emailed over to Andrew Wise. Several other suspicious branches were identified, and the Security team organised audit visits.
53. On the afternoon of the 15th September 2017, it was brought to my attention by Andrew Wise that some of the figures on the sales report I had sent him had doubled up. I checked the report I had produced and I could not identify why any of the totals on this report had been overstated. The following working day, the 18th September 2017, I posed a number of recommendations to the Network Director as a result. It later transpired that it seemed my data request (which asked for several different types of data) was calling two parts of the MI system and, rather than recognising this as one incident, Credence counted it as two. This may have been a combination of human error, a gap in training and system error. Since this time I believe many of us product managers in POL now put

requests for reports into a central MI team that handles Credence and such MI more frequently and can spot unusual behaviours in the system such as this.

54. In order to support the cases against the branches, I provided a formal statement at the time. This included a note about the doubling of some data which the system gave me, that I had used in good faith to identify suspicious activity and prompt the more detailed investigation of the security team and audit. I believe that even without duplication, the reversals pointed to potential fraud, although the size of that potential fraud had been inflated. I do not know if the cases proceeded any further.

15. If so, please set out who you received this information from or how you came to be aware of these issues and how widely known you consider them to have been

55. I do not recall being made aware of any issues or fundamental problems with the Horizon system prior to the information made public by the case brought by postmasters (the group litigation) and the Inquiry.

56. In respect of the Credence issue, I have explained above how I came to be aware of it. At the time it first arose, nobody that I spoke to seemed to be aware of it being an issue previously. During the investigation of the issue, I spoke to other product managers, the Finance team, the MI team, the Security team, as well as the Network Director (as mentioned at paragraph 53 above).

16. How did this knowledge impact upon how you dealt with subpostmasters or Post Office managers or assistants working in Post Office branches

57. I do not recall being made aware of any issues or fundamental problems with the Horizon system prior to the information made public by the case brought by postmasters (the group litigation) and the Inquiry.

58. In respect of the Credence issue, I now request any MI reports I need from the central MI team who are more familiar with Credence. It has not otherwise changed how I deal with subpostmasters, managers or assistants.

RESOLUTION OF DISPUTES

17. Please explain whether you were involved in or party to any disputes between the Post Office and subpostmasters regarding any alleged shortfalls of money

59. I do not recall being involved in or a party to any disputes between the Post Office and subpostmasters regarding any alleged shortfalls of money.

18. If so, please describe the process by which any disputes were raised and resolved. Please specify any individuals you know to have been involved

60. I do not recall being involved in or a party to any disputes between the Post Office and subpostmasters regarding any alleged shortfalls of money.

19. Please describe whether you are aware of any contact or input from Fujitsu in the resolution of any disputes. If so, please provide details including the names of relevant individuals from Fujitsu

61. I do not recall being involved in or a party to any disputes between the Post Office and subpostmasters regarding any alleged shortfalls of money. I only became aware of such, first through rumours within POL and then through the information made public by the case brought by postmasters (the group litigation) and the Inquiry.

20. Please give your view on whether there could have been any improvement in this process. Please identify who would have been responsible for implementing any improvement you suggest

62. I do not recall being involved in or a party to any disputes between the Post Office and subpostmasters regarding any alleged shortfalls of money and therefore do not feel qualified to comment on potential improvements that could be made.

21. Are there any other matters that you consider the Chair of the Inquiry should be aware of?

63. At this moment I do not feel I have any further pertinent matters that I believe the Chair of the Inquiry should be aware of.

Statement of truth

I believe the content of this statement to be true.

Signed: **Davyd Nash**

Dated: 16th August 2024

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**THE POST OFFICE
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**WITNESS STATEMENT OF DAVYD
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