



Date
14 March 2025

Post Office
100 Wood Street
London EC2V 9ER

Your Ref:

Classification:
Public

Dear [REDACTED],

Freedom of Information Request – FOI2025/00104

We are writing in response to your email received by Post Office Limited (**"Post Office"**) on 16 February, which has been dealt with under the terms of the Freedom of Information Act 2000 (**"FOIA"**).

In your email, you have requested the information shown verbatim in bold below with our answers in turn:

"Annual Reports of POL give no indication that its Internal Audit Function conducted a system audit of Horizon. Only the 2015/2016 Annual Report cites all the audits conducted by POL's Internal Audit which are mainstream, financial services and business transformation: (POL Annual Report 2015-16, p30)

i) Please provide documents to evidence if/when POL's Internal Audit conducted a detailed system audit of Horizon IT itself (as distinct from branch-level audits of Horizon users) prior to the Group Litigation Order made in March 2017?"

After a search of our records, we are unaware of any such audit and, therefore, Post Office can confirm that this information is not held.

However, an annual Service Organisation Controls (**"SOC"**) review of the Horizon control environment was performed by an external audit company to support the statutory audit of the Annual Report and Accounts (**"ARA"**). In addition, audits were also performed of related IT controls, which may have indirectly covered the Horizon system, for example: IT Governance, IT Resilience, Disaster Recovery, IT Control

Framework, Identity and Access Management, etc.

“ii) Please can you confirm if the Royal Mail Internal Audit, on whom POL relied prior to 2013, conducted a detailed system audit of Horizon?”

Please note, Post Office separated from Royal Mail Group (“**Royal Mail**”) in April 2012. We can confirm that we are unable to locate any records indicating that a system audit of the Horizon Platform was undertaken by Royal Mail Internal audit prior to 2013.

However, as above, we understand that an annual SOC review of the Horizon control environment was performed by an external audit firm to support the statutory audit of the ARA.

“iii) Please can you confirm if POL's Internal Audit had technical auditors competent and qualified to perform detailed system audits from the time of its inception following POL's split from Royal Mail in 2012? (Please detail relevant professional qualifications).”

Post Office Group Internal Audit employed a Certified Information Systems Auditor between May 2013 to February 2018, and since November 2018.

In addition, Post Office’s Internal Audit function operate a co-source arrangement with external audit firms to supplement the team’s technical skills where required.

With regard to the technical auditor’s relevant professional qualifications, this information is being withheld under sections 40(2) and 40(3A) of the FOIA as the information constitutes personal data relating to other persons. These sections exempt personal information from disclosure if that information relates to someone other than the applicant, and if disclosure of that information would breach any of the data protection principles in Article 5(1) of the UK General Data Protection Regulation (“GDPR”).

We consider that disclosure of this information is likely to breach the first data protection principle, which provides that personal data must be processed lawfully, fairly, and in a transparent manner. Disclosure would not constitute 'fair' processing of personal data as the persons in question would not reasonably expect this to be disclosed in relation to requests for information.

“iv) Has POL's Audit, Risk and Compliance Committee ever raised concerns regarding the technical expertise of POL's Internal Audit?”

We are unable to locate any record of concerns raised by the Audit, Risk and Compliance Committee regarding the technical expertise of the Internal Audit staff and, therefore, we can confirm this information is not held.

All manager grade staff in Post Office's Internal Audit function are suitably qualified and hold Certified Internal Auditor, Chartered Accountant or Certified Information System Auditor qualifications. The technical expertise of the team is further supplemented by the co-source arrangement described above.

If you are dissatisfied with the handling of this response, you do have a right to request an internal review. You can do this by writing to the address above within 40 working days of receipt of this response stating your reasons for your internal review request or alternatively, by emailing information.rights@postoffice.co.uk.

If, having requested an internal review by Post Office, you are still not satisfied with our response you also have a right of appeal to the Information Commissioner at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire SK9 5AF

Telephone: 0303 123 1113
www.ico.org.uk/foicomplaints

Yours sincerely,

Information Rights Team
information.rights@postoffice.co.uk
<https://corporate.postoffice.co.uk/en/governance/access-to-information/access-to-information/>

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