

14th January 2025

It is 6 am. Another night of not sleeping when the Post Office scandal reemerges on the TV.

I fear that the last twenty six years show us that when a ninety two year old lady on her 92nd birthday appears on Newsnight and says that for twenty six years she has been dealing with this scandal and still has not been paid that we are very definitely with all our expensive and highly paid professionals still not putting the human first. As these sub postmasters say - all you have to do is what is right. I ask the accountants in this country to think hard about what is right and what you can do to demand of our profession a review of the part that the accountants and auditors have played in the truly awful personal tragedy, we should not have to wait for the FCA inquiry into Ernst and Young to open up a dialogue about the accounting role of this scandal and how we hold corporations to account.

The trauma and devastation to so many lives and not a word ever from the accountants. If it were not for some determined journalism and finally the creative power of drama on the TV the plight of these poor people would not be on the radar of the men and women on the street, other than those in communities where the sub postmasters became demonised.

I am so angry, and have remained angry. I will continue to remain angry until justice is honoured. What kind of people can treat so many hard working, well educated and dedicated colleagues with such contempt, weaponising the deadening hand of bureaucracy to exert their power and prejudice rather than recognising their humanity and acting with compassion.

My biggest sadness is that we are a country proud to lead the world in accounting and justice and keeping so silent about the biggest accounting scandal this country has ever seen. No one talks about the accountants really. We have some very dedicated forensic accountants behind the scenes but even they are not believed in favour of protecting the public purse, and corporate interests. We are all the public and it should be us who decide how much of our purse should be protected and how that purse gets filled when highly paid executives and shareholders literally steal the money from sub postmasters. The corporations and professional classes are quick to take the money and expend legal fees on convictions due to faulty 'accounting processes' but take over 26 years of battles between lawyers, accountants and auditors paying out on average only 10% of what is due.

Why will I always remain angry? Becoming a chartered accountant was hard won and I felt proud to be part of a world class profession holding organisations to account. I gave many years of my life as a bridge between the users of accounting systems and the programmers implementing very large and complex accounting systems,

I left angry in 1997 when the tide had turned. It used to be people, process and technology until the big boys of consulting from America came over and turned it all on its head in the mid 1990s. As it turns out this is the time of the problems started with Horizon. There was a shift in emphasis as technology became the driving force of change and the people's opinions and lives didn't matter. I couldn't deal with the easy way in which the 'people' no longer mattered. I left and became an artist.

In this whole disaster I have been watching, engaging and asking questions of the ICAEW - what did you do, what have you said? I don't recall hearing anything in any of their general member communications or journals. In over 20 years of communications from the ICAEW they had only 4 small articles in our newsletter touching on the Post Office but little of any value was really said. As of December 2023, it has **over 208,000 members** and students in **146 countries**. The news about the scandal came from the computer press and the voices of the accountants were mostly silent.

I asked what they had to say on the matter - they are waiting for the enquiry. I followed the enquiry looking for the accounting. It came and went with no mention in the popular press. I was looking for Chris Day the Financial Director, his name was never mentioned.

It doesn't make sense to me how the conversation is all about Fujitsu, who co-incidentally were audited by the same auditors as the Post Office. The accounting profession through Ernst and Young have known about this scandal since the beginning. They have understood the problems with the computing.

Ultimately whenever I put in systems as an accountant with KPMG I found that those doing the groundwork were mostly dedicated computing professionals, very few were accountants, but we always had a team in finance on it with the Finance Director being the significant sign off. Why are the countries accountants and finance director not speaking more publicly about this accounting scandal? It is a Horizon scandal but this could only happen if the accountants and auditors let it be so. It is a miscarriage of justice and a legal and courtroom scandal but only so if the accountants and auditors let it be so.

Are the accountants not being heard, or are there reasons why are they not speaking out? Why with over 208,000 members do you not hear a whisper, in particular about the lessons learned from believing computer systems and how even more significant this will be in the age of AI.

I feel powerless to give the sub postmasters anything other than my time in making something that I hope will always be in the world as a reminder and saddened that my own profession as an accountant are not engaging the members. We must never forget these people and what they have been sacrificing for the inadequacy of management and for the managing classes to sort out the hideous technology and processes that diminish the human in us all.

We should all be taking this scandal much more seriously than we are now. If people and accountants are disbelieved in favour of the computer when computing systems truly have no power in their own right - only the power we claim to give them to avoid being accountable, it will only be exacerbated when AI has more control. We should honour the work of Charles Handy who left us recently and Stafford Beer, two individuals who stood up for the human in our systems. We as accountants must stand up and be counted if we are to hold the decision making classes to account. We must do what I was trained to do as an accountant and business process consultant in one of the biggest accounting firms in the world and in one of the most highly regarded professions in the world - People, Process and Technology in that order.

I have struggled to complete the dress, it and the conversations around this scandal will and never should be 'finished'. I have deliberately made a point of hand stitching every element so that I can let my unconscious process the enormity of the information that I have read about the lives destroyed by management and the professional classes in this country. It feels such a responsibility to get the message right, but it is time no matter what to stand up, to stand out and call accountants to account.

I ask the ICAEW for a show of the work I have done and to begin a conversation about 'The Silence of the Accountants' and why whistles have not been blowing across the land, for this and other scandals to come. Let us all take out our whistles and blow very hard until every single sub postmaster has been paid, not only what has been stolen but for the trauma they have and continue to be put through.

Linda Jane James