



JUDICIARY OF
ENGLAND AND WALES

Birmingham Crown Court

30 August 2013

R

-v-

Lisa Joanne Burrows

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-v-

Tahir Mahmood

**SENTENCING REMARKS OF HIS HONOUR JUDGE DAVIS QC, RECORDER OF
BIRMINGHAM**

Lisa Burrows. You are 42. You worked for the Crown Prosecution Service for more than 20 years. By 2008 you were the Area Finance Manager for West Midlands Crown Prosecution Service. That was a position of high financial responsibility. You were authorised to submit any invoice up to the value of £25,000 without recourse to any more senior manager. Between 2008 and the early part of 2013 you grossly abused the trust placed in you by the Crown Prosecution Service. In a planned and persistent fraud you defrauded that Service of just over £1 million.

Tahir Mahmood. You are aged 50. In 2012 you commenced employment with the Crown Prosecution Service, an employment facilitated by Burrows. Prior to that you were a taxi driver. It was that experience which underpinned the fraud practised from 2008.

The two of you were in some kind of relationship over the course of the fraud. What you did was to agree that the Crown Prosecution Service would be invoiced for bogus taxi journeys. The bogus invoices were in the name of a taxi firm invented for the purpose. It was you, Mahmood, who set up bank

accounts in the name Joseph O'Neil into which the proceeds of the fraud were paid. You went to the lengths of changing your name by deed poll to enable you to set up those accounts. You had sole access to the accounts from which you withdrew over £985,000 in cash over a five year period.

It was you, Burrows, who created and then authorised the payment of the bogus invoices. You involved other members of staff to the extent that you obtained their counter signatures on the invoices as part of the authorisation process. You knew how the system worked. You knew that the invoices were capable of deceiving the auditing system operated by your employer, particularly since you ensured that each individual invoice was not so substantial in value as to excite any particular interest during the auditing process. It is only by chance that the fraud was discovered when it was.

It is not possible to say where all of the money accrued in the course of the fraud went. Over the course of five years you, Burrows, paid into your bank account over £320,000 in cash, all of which must have been the proceeds of the fraud, together with some £28,000 in cheques drawn on the bank accounts opened by Mahmood in the name O'Neil. That money went on high living – expensive holidays in Dubai and New York, designer clothing, jewellery. What happened to rest of the money – some £664,000 – is not known save that it was you, Mahmood, who withdrew the money in cash over the course of the fraud.

Aside from the sheer amount involved, the features that make this conspiracy particularly serious are these:

- This was a huge fraud on the public purse causing substantial losses to a department already under serious financial pressure.
- It was carried out by someone in a position of very considerable trust.
- The fraud involved significant planning by both of you.
- It continued for more than five years.
- It would have carried on had it not been discovered as is apparent from the fact that you, Burrows, had further bogus invoices ready for submission.
- Very large sums of money remain outstanding.
- Where the proceeds can be traced, they went largely on high living. The fraud was motivated purely by greed.

- The fact that the fraud involved the Crown Prosecution Service and was committed by a senior member of that Service – the body responsible for bringing criminals to justice – will have affected and eroded public confidence in that Service.

The only feature which mitigates the starting point for the proper sentence in this case – i.e. the sentence that would have been appropriate had you contested the case – is your good character. Neither of you has been in trouble before. You, Burrows, have thrown away 20 years of hard work in building up a career in public service. The fact that both of you have brought shame upon and pain and suffering to your families is not something of any significance in mitigating the sentence. All of that is the result of your greed.

I have to consider whether there is any distinction to be drawn between you in terms of the proper sentence. Plainly the element of breach of trust applies most significantly to you, Burrows. Whilst you, Mahmood, were an employee of the Crown Prosecution Service in the latter stages of the fraud, your employment was not an integral part of the fraudulent process. Equally, Burrows, you have lost everything as a result of the fraud and I cannot ignore the fact that you, Mahmood, held the purse strings. I do not intend to distinguish between you in the sentence I impose.

It is difficult to envisage a more serious fraud of its type than the one you committed. Had you contested the case the sentence in your case in the region of nine years would have been appropriate.

You each must be given credit for your plea of guilty. Your pleas were entered at the preliminary hearing after full admissions were made to the police. I am satisfied that the pleas were indicated at the first opportunity. Although your admissions may have been inevitable given the evidence that you must have known would be available, I shall give you the conventional full credit of one-third to take account of your pleas.

The sentence in each of your cases will be six years' imprisonment. You will be eligible for automatic release at the half way point of the sentence. Thereafter, you will be subject to licence and liable to recall to serve part or all of the remaining part of your sentence if you breach the terms of your licence or commit a further offence.

There will be a surcharge in the appropriate amount.

H.H. Judge Davis Q.C.

The Recorder of Birmingham