

Notes of interview
Friday 20th January 2017
 David Thomson

Attendees:

Name	Initial	Company
David Thomson	DT	-
Ian McConnell	IMC	PwC
Clare Kennedy	CK	PwC
Keith McMaw	KMcC	PwC

Meeting notes:

CK	For the purposes of the tape it is now 10:35am on Friday 20 th January 2017 and it is the interview of David Thomson and in the room from PwC we have Ian McConnell, Keith McMaw and Clare Kennedy. So for the purposes of the tape David can I thank you for coming along. We obviously have no powers of compulsion to bring you here but we do very much appreciate your co-operation so thank you very much for that. You have indicated off the record that the time that you need to be away and we will absolutely try to have you away in that time we do try and stop every 45 minutes to give you a break if you would like it. I have to say that I fail every time to adhere to that so if at any time you would like a break please do just let us know and we will pause the tape and then we can reconvene.
DT	OK.
CK	One thing I do have to ask you David is that we have not actually completed all of our interviews so if I could ask you if you would keep the content of this interview confidential?
DT	That's fine.
CK	Thank you. David perhaps just at the start for our benefit and I know we were talking off tape about you and your background but if you could just give us a high level summary of your career and ultimately how you moved into what was then the Department of Enterprise Trade and Investment.
DT	I left University and qualified as a Chartered Accountant and spent 10 years in the profession and decided not for me and then went then to Civil Service and spent most of my career in the Civil Service. Well sorry the start of my career wasn't Enterprise, Economic Development I was trying to think what you called the department so I led the team that privatised Shorts, I led the team that privatised NIE so I seen through all of that. I then went into finance in about 1993 and spent about most of my career in the Department of Finance on the public expenditure and the accountability side responsible for accounting and accountability and all that public accounts committee and all that. Coming up to thinking about retirement I really said I would love to do something different for the last year or two. The opportunity came up to go back to DETI which was then DETI previously had been DED which I grasped and it was lovely to get back to largely the department I started my Civil Service career in and I was in planning at that stage to have maybe done just a couple of years pre-



	retirement but stayed on for four I think because there were so many things happening and we can talk a bit about that in the department at the time so I went and although Civil Servants retire at 60 I went on until I was 62 and left in June 2014.
CK	And whenever you came back in the department David was that at Grade 3 at that time?
DT	I was a Grade 3 – I became a Grade 3 in 2002 in DFP so I was a Deputy Secretary for 8 years – can't do the maths – 8 years before coming into DETI.
CK	OK so you came into DETI around?
DT	1 st January 2010.
CK	OK and that was as Head of Policy group?
DT	Yes.
CK	It would be useful from a context point of view what was your first interaction with the renewable heat incentive scheme?
DT	I can't remember. I mean, sorry I'm going to have to say that for a fair bit I can't remember because for me RHI was not a top priority. I mean the context is I suppose important in this and just what was going on in the department at the time and as a senior civil servant you do have to prioritise. Now I knew it was coming in to be honest I think it was a GB scheme not quite foisted on us but almost in that it wasn't thought about here although there was a strategic energy framework if I recall that's what it was called that had lots of targets and things which had a renewable heat target in there as well so we knew there would have had to have been something to do about renewable heat but it came across from England and it came across with a budget and there was some many other things happening in the Department it was not I might go into this but my prioritisation meant that there was some things that I got heavily involved in on a personal basis other things were there to be managed like a lot of other stuff and what you just have to do in life and RHI was not up there and I flippantly say you know when you leave somewhere and you think I wonder what happened to that or I wonder how that went or that was a bit scary or whatever RHI would never have focussed in that sense and when all this blew up – What? So you know it wasn't....that's very general if we dive a bit deeper. I can't remember when I first came across RHI and I suppose my performance or my objectives for the year and stuff would show I don't know whether RHI was in it or not. Have you looked at those?
CK	No.
DT	I mean my objectives for the year I would have no problems with anybody seeing and maybe I it might want to be asked for... I can't remember the comments that David would have written for me but I'm not even sure whether RHI – it probably was –but it wouldn't have been a top priority.
IMC	So David then Fiona Hepper would have been in situ at that stage and given our knowledge Fiona would have been the most senior civil servant involved in the initiation of RHI in the early days so what was the operating model, the governance structure between the likes of yourself and Fiona or others doing various projects RHI or the likes so what was the normal operating rhythm or to what extent would Fiona – how would she have got things signed off, approved or was there somewhere in between or what did that look like?



DT	<p>It depends I think on what the topics were. Can we talk just a bit about the context so that you get the feel? I mean everybody will say this that their department is particularly busy but coming up to DETI in 2012, 2013 a lot of big stuff happening in particularly I had the tourism side if you think with the MTV Awards and then we had all the Titanic I was the SRO for Titanic Building, Causeway Visitor Centre and all that. I would have been spending maybe 50% of my time on tourism related stuff. There was other stuff like I did an event called the G8 that David Sterling was doing so that's what I say there were several things were I would have been heavily involved in and I mentioned Titanic Building I was the SR waiting to full print the methodology and all that sort of stuff so heavily involved in that. We also had if I turn round we had things like there was an economic strategy, there was an Agri Foods Strategy there was an innovations strategy all that time. We also had quite a number of resource problems and I don't know whether you've had discussions you've had that a lot of this has come out so for example just thinking of things off the top of my head Colin Lewis who was the other Dep Sec at one stage moved on and there was a gap?</p>
CK	Yes.
DT	<p>Trevor Cooper who had been the finance director was off for lengthy periods. The biggest issue we had was poor <small>Sensitive personal information redacted by the RHI Inquiry</small> who <small>Personal information redacted by the RHI Inquiry</small>. He went off <small>Sensitive personal information redacted by the RHI Inquiry</small> so when you were bringing through things like economic strategies and Agri foods strategy and not to have your top civil servant on that. Now for me that meant there were a range of issues that we got involved in deep. It's a long way to answer your question but got really involved in and had to get involved in. The other stuff you took a prioritisation and you said you looked at what was happening and what was... how competent the teams were and what their skills were and everything else and he said right we will just monitor those and that's the way it is. Now as far as energy division was concerned there was lots of other things happening in energy division and there were things that the Minister had a particular interest in and can't remember ...energy prices was always a big issue. Gas to the west was a big issue. I'm careful of the ownership of the electricity companies here for a unionist Minister was a big issue. So those sorts of things I was dragged, not dragged into because a senior civil servant has to deal with those. Other things like RHI I was not as I said earlier not that involved in and I wouldn't have seen because grant schemes are what we do you know set up a grant scheme. So I would have met Fiona on a fairly regular basis we had quite a good sort of working relationship. She would have sauntered into my office. Some civil servants don't do that but Fiona would have done so for example just when she was replaced by John Mills I would never have seen John Mills unless I went looking for him so I did see Fiona and Fiona would have come in and talked to me and said saw Ofgem this week everything was fine. That sort of thing so you know I would have been kept in touch but not in the detail. As far as sign off on detail is concerned you would have had the – I mean lets go back. On things like RHI I was checking have you got expert advice? Yes you have. Have you consulted? Yes you have. Have you done a business case? Yes you have. Where independent economists involved in that? Yes they were. Did you talk to Andrew Crawford the Minister's special advisor if you would do these things? Yes you did. So it was that sort of reporting that I was getting. Are you going to go to casework committee? Casework is very important and I want to talk a bit about the casework committee. Are you going to go to casework committee? Yes we did. I didn't attend that casework committee as I don't even remember. I do remember seeing the casework papers but I didn't and then you know have you gone to DFP for approval? Yes you have. So all those things and then we had you know have you seen the quarterly assurance statements that we had?</p>
CK	No we haven't.

DT	I mean obviously there is the regular reporting things like budgets and stuff that come through so I would have seen the RHI. Then we had the system of assurance statements which you are probably aware of?
CK	Yes.
DT	So every quarter I think at least every six months.... Anyway every quarter. Each of my grade 5s would have had to report to me and they were fairly comprehensive statements so you would have.... Anything that was going wrong and anything that you were worried about and anything that needed reported and one of the nice things about the assurance statement process was that when they were sent to me as the grade 3 they were also at that stage automatically copied to the finance director so that I couldn't – well Fiona – well I couldn't say then I reported up because I had an obligation of picking up from each of my different commands and then reporting. So I mean that was the way it worked we had you know we had the standard risk registers in the department and they were gathered from the assurance statements. Now I don't recall and I could be proved wrong because I don't have the evidence and my memory is shot I don't recall RHI featuring in that process. So...
IMC	Featuring in terms of the quarterly assurance process or as opposed to picturing in the sense of having been flagged on a risk register or escalated?
DT	Well either because the assurance statements would have been one of the key vehicles for the risk register you know.
IMC	It drives.
DT	Yes and that is what you would expect so if somebody was flagging up and saying we have a big problem here or a big risk now and it wasn't so I hope David Sterling is able to confirm that but it wasn't being flagged up to me. and to me I knew that this was a grant scheme but as I said I don't do grant schemes.
IMC	So I take that and I guess at that point in time no-one recognised the risk because nothing had crystalized?
DT	Well certainly when I left you know there was a very low demand in fact you will know one of the things civil service gets slaughtered with is if you underspend. Now there are aspects of this scheme...
IMC	Just to go back David so I accept that that process the quarterly statements the risk registers they are there too and they facilitate risks being identified where someone recognises that a risk exists. Ok I guess the challenge here with the benefit of hindsight is that the inherent risk of it being a demand led scheme and the inherent risk around the volatility of the market and therefore of the suitability of the tariffs and those kind of things don't appear to have been recognised so either they never made their way through those channels to be managed.
DT	That is where will there are 2 things.... There are several things in this intrigue me and hindsight is wonderful but the casework committee to me is fundamentally important and the casework committee process we put a lot of emphasis on now presumably this has been talked through you have been talked through the casework committee process but there were two things...
IMcC	We have the casework
CK	It would be really helpful....



DT	Could I have a quick look? What is this?
CK	That is the one that is the March 2012 one that when it went to casework this is around the implementation of the regulation service scheme.
DT	That's interesting.
CK	That's the minutes.
DT	Ok. I'm not going to read this... sorry can I take 2 minutes to refresh my memory on this?
IMC	Yes.
DT	Yeah you see I'm not going to go through all this but casework is..... It's interesting actually.... Because I chaired a lot of the casework committee so for example if Invest NI had a big scheme it would have come to the department and generally I chaired that casework committee. Why I say it was a little bit surprising and maybe it's just normally the casework committee is chaired by a grade 3 so normally it would've been Colin Lewis if it had been something on my division clearly I wouldn't chair it so Colin would've chaired it and you would have had a couple of senior civil servants who were not involved at all. Now in this I see there is only one but the two other important things about casework was that they always included the finance director and the chief economist so it's more than just a peer review and I would never ever have had a casework committee where the chief economist and the finance director were not there. I would have relied on that process for (a) the finance director to be picking up on is there a budget exposure here and is the governance right? And it's why actually Colin who was the other Dep Sec senior finance director at the time was very hot on this sort of stuff and was very, very useful and that's why I couldn't even remember if he'd done this and Shane who I see was featured yesterday on the committee. Shane as the economist would have been giving the views about assumptions and you know on all of that. So and then we had a process were having gone through casework committee Fiona would have gone to the Minister with a submission I don't know whether you've seen that?
CK	No.
DT	And separately the finance director goes to the Minister to say we have been through the casework process and we are content.
IMC	Separately?
DT	Separately. Which is what normally would've happened so that is... again that's to avoid well not to avoid to reassure just in case the casework committee have beat Fiona up and she went back now I'm not saying she would ever have done this but just in case and she would've ignored what casework committee said and that's why you need these independent and normally the finance director or somebody in his division would have gone directly to the Minister and said bring it through casework. So I wasn't at the casework and I haven't read that.
IMC	So the interesting thing there David when you go to that casework paper that the cost controls which obviously are a big topic of conversation but cost controls were presented at the casework committee and it references that or it eludes or suggests that there will be an ability to stop the scheme ie to make sure that it won't be open to new applicants if the demand increases and there is a sense that costs are going to get

	out of control and it also references that there wasn't going to be a monitoring committee set up essentially to...
DT	Sorry Clare could I just....
IMC	The overview to oversee that.
CK	Yes of course – those bits are actually just highlighted in it.
IMC	But we can see nothing.
DT	Have you seen by the way the casework papers.
CK	We have seen a number of them and not saying we have seen them all but we have seen a number of them.
IMC	So again were we are in our process is we have been given some documentation David we are not sure at the moment whether we have all of it or not but there is another parallel process which we hope to undertake which will give us that comfort. I'm not so sure we are in full possession of all the relevant documents or facts at the minute and I think that that is a fair thing to say but you know in terms of the process I guess at the moment we see enough to see that cost controls are mentioned the recognition of the risk around demand ok was recognised to be fair. This monitoring committee was suggested as well as the ability to essentially to suspend or stop the scheme but then we see nothing from that making its way into legislation so again there are two things so you would say ok well I wonder where those same risks and controls highlighted in the submission to the Minister which we haven't seen. I wonder was there a parallel submission by the finance director or equivalent and where they highlighted in that? So there are two questions that now spring to my mind given what you have said and if they were or if they weren't whichever way then we know that this stuff didn't make its way to the regulations so we are struggling and trying to find out well what happened because to be fair if it was recognised if it hadn't have been recognised well....
DT	Well that's why I'm an advocate for that casework committee process. Now having said that it then went to DFP because DFP approved it and I don't know if you seen the DFP approval.
CK	Yes we have seen the DFP approval letter.
DT	Having spent...
IMC	The letter?
CK	The letter.
DT	That's alright but having spent most of my career in DFP I've never seen an unconditional DFP approval in my life. You just wouldn't have done it even if you thought you would have said you'll have to think of something to say.
CK	It's like an auditor and a management letter.
DT	Yes of course. But then of course it then went up to the committee and you know one of the things I find strange about... I find the legislation strange and I must confess....



CK	Yes so this is the DFP approval letter so there were conditions in it two specifically one was that the funding, the DFP approval was actually time bound.
DT	Yes and was what you would expect.
CK	And was to stop in March 2015 because that was the only confirmed budget funding that had actually come through from the Treasury at that stage and then the other one was that scheduled reviews would be built into the scheme starting in 2014.
IMC	Well at the same time right so the scheduled review which would start in 2014 I guess there are two things in that that condition doesn't necessarily say to me that there was a huge risk associated with it because the review was some way out.
CK	Nor was it necessary to build into the legislation.
IMC	Nor was it built into the legislation.
DT	No but you wouldn't.... I find the opposite. Legislation to me does two things. It either prohibits something or you know you must not drink and drive or it permits something it gives you the power to do something. I have never come across actually I'm going to take that back because I'm maybe have and I don't recall it. Most grant schemes in Northern Ireland that I have been involved in the legislation sets up like Invest NI or something the power to give grants but the grants detail is administrative so that if IDB sorry Invest NI wanted to change a grant rate from 20% to 10% you don't need to go through legislation to do that it is an administrative arrangement What I found it odd and I think and it looks as if it's the case the regulations actually were very much more specific than I would have thought they would have been. Now no doubt there was legal advice and everything but I wouldn't have thought.... In other words you could have quite easily done an administrative manoeuvre without having to go back through the legislative route to dampen demand or to do something.
CK	So can I just ask in terms of that casework committee process David so if things are being brought to their attention that are going to go into the scheme and I accept they may not make it into the regulations per say but the administrative process how would you have expected that to have been administered so that those things that were called out at casework committee would actually happen from an administrative point of view.
IMC	What were the controls or checks and balances in place to make sure the casework promise because a reality which is really kind of where we were in terms of you saying a different parallel track in terms of boring it.
DT	I don't think that there was a formal thing to be honest. I do recall we got ourselves terribly into a bureaucratic mess and we tried to track audit committee recommendations into our audit recommendations. We had I started this in DFP we had an accountability framework or something but it just got so cumbersome that I think the central one was simply on commitments given to the public accounts committee and commitments given to internal audit so there was a central that's where the central so I do recall the audit committee for example would have looked at all those commitments that were given from my recollection we had talked about can we incorporate casework committee recommendations as well but it never made its way in and you would have been relying on the senior civil servant responsible for the division to make sure those were picked up. And I think that for me there is something in there. There is something in there.



IMC	So then I'll maybe try and does this in a timeline rather than the issue so linked around that time so you've casework you have those issues we discussed. The other thing then in and around that time was the nature of the funding because the nature of the funding was also able to determine the risk and was it AME?
DT	Yes.
IMC	Were Treasury were going to continue to write cheques. Or was it non-standard AME which is the term that has been used in various documentation so in other words no there is a risk here to the devolved budget? I am interested in that number one did that ever come on your radar in terms of the funding applied to the scheme? Or the nature of the funding and the risk?
DT	Yes I knew it was AME. If you had asked me and this was a court of law and did I know it was a variation of AME I'm not sure I did but I would have suspected it. I spent long enough in DFP to know that it is unlikely that even an AME that it would be open ended so yes I knew. I mean there are two things in here one if value for money and one is affordability and they are both they are slightly different. One is even though it is Treasury money.
IMC	It doesn't matter , you have a responsibility, it is public funds.
DT	Yes absolutely it's still public funds but for affordability if Treasury are saying we will fund up to £30m or whatever the figure is then you know on an affordability budget constraint you do not need to worry as much and you just need to monitor your demand and see where that is going but I had always assumed that there was some way if that demand had started growing you could turn the tap off very quickly and that's why I wouldn't have thought you would have to have gone through lots of legislation and everything for that to happen.
CT	And why would you have assumed that just because it was a demand led scheme?
DT	No just because my experience of grants normally the regulations are the permissive power that give you the permission to do something you can't do anything in the public sector unless you are authorised to do it which is one of the big differences to the private sector so there wouldn't have been a question of power but I would have thought that there would have been sufficient administrative manoeuvre to do something but even if there hadn't been sorry which there wasn't as I said there does appear to be something lacking in that period that you know the take up wasn't being picked up.
IMC	I think let's just go back to the funding piece because I guess you know the fact that AME and non-standard AME and people are recognising that there is a clear distinction between those two things in terms of affordability.
DT	Where non-standard AME is a very unusual animal. I mean AME is an unusual animal and I mean AME is normally just social security benefits for example is AME and there were very few AME lines in public expenditure so I can understand a non- standard someone calling something AME which quite simply isn't AME is an even odder animal.
CK	That oddity then David I mean it's only asking you to sort of surmise would you have expected that nuance to be have been called out in paperwork or to have been called out in risk registers?



DT	Yeah and I would have expected the finance director to have been on top of that sort of thing. If there was an unusual budget line you would have thought that either our budget director or DFP because DFP are responsible for the process but they are also responsible for the budget if they saw that the Northern Ireland block was at risk on odd AME something or other you would have thought that they would have been looking at this or keeping a watchful eye on it certainly.
IMC	Yes keeping a watchful eye on it. The interesting thing is if you go back and this is just correspondence between DECC finance at that stage who obviously had the experience in the GB scheme and correspondence from DECC to Peter Hutchinson who was obviously one of the civil servants working within energy within the RHI so at that stage they were calling out to say look and obviously they were saying look the fact that this is – the fact that the funding mechanism is the way it is ie this non-standard AME presents a large financial risk on the department so the policy team really needs to be looking at some system of tariff digression or something to allow this to be managed because there is a risk here there is a budget risk so you need the power to be able to turn the tap off or down or do something to interject and that was back in June 2011 so again at that point in time there seems to have been a recognition that this wasn't money for old rope and for an affordability perspective there was a risk that needed to be managed it needed to be monitored and again then we lose the scent we lose the trail and it just disappears and then in fact beyond that then we see handover notes between Fiona and John isn't that right?
CK	No we haven't seen that one it was between....
IMC	No is that not right it was between Andrew and John?
CK	No it was from.... We have a note yourself to Chris Stewart which specifically references the funding being AME directly funded from the Treasury there was no reference to the fact that it was non-standard AME or AME would then carry the risk the NI block grant.
DT	That's interesting I would never of even thought in the my handover notes I would have...
IMC	It's there yeah.
CK	It's prepared by John Mills.
DT	No just if you had asked me in telling Chris Stewart what were the ten big things in the department as I said at that start RHI would not have been one of them but you know if that was prepared then that's fine.
IMC	It's what it says there.
DT	If that's what was prepared then that's fine the record is the record.
IMC	So with that handover it says this is AME so Chris Stewart picks that up and says oh this is AME ok whether that should or shouldn't influence how something is dealt with or the risk or the governance that is attributed to it is a completely different debate so that's one. Then there was another handover.
CK	It was the one actually to – are you talking about the one to David Sterling? It references it as well?



IMC	Yes. So from David Sterling to Andrew Crawford??? And it says and in the right side it was dealt with.
DT	It would've been coming from the same source.
IMC	Exactly! And it says AME so – and you are right it undoubtedly probably came from the same source.
DT	Yes it came from the same source because I would've gone round each of my, when I was, my grade 5s as you would expect to say look what are the key issues what do I need to be telling Chris about. I had a number of discussions with Chris obviously and as I say I keep going back RHI was not one of them you know so John would have prepared stuff for me. I don't know....
IMC	So link that then because then to be fair obviously we have spoken to John to date and John was of the clear understanding expressed to us that he believed this was standard AME funding. Again you are....
DT	When I said to you I was surmising only because of my 14/15 years in Treasury that the Treasury generally do not give you a free run you know but..
IMC	So you are saying that you weren't personally aware that the funding was the??
DT	No I don't recall seeing any emails or anything to flag up or if I had done I would be probably would have been more because of my time in DFP I would have recognised..
IMC	You would have recognised consequences?
DT	I would have recognised the consequences.
CK	So you don't recall a conversation for example with Fiona who is maybe coming to you saying David what does non-standard AME mean because I have never come across the term before what is that?
DT	I can't remember. She may well have done we may have chatted because I was open as I say Fiona and I chatted a fair bit just about stuff but it was sort of the ten minutes in the morning saunter in so I cannot say to you that we did not have a conversation about what AME might be or is there such a thing as a non-standard AME or I have come across this term what does it mean. I just don't know.
IMC	But I guess what we do know David because the again the audit trail that we have at least suggests that the finance team were absolutely aware that it was non-standard AME were absolutely aware of what that meant ie additional kind of responsibility, risk because we see correspondence of all we have got Trevor and Bernie Brankin who was in this finance team at that stage to and from them. Alison Clydesdale, Fiona was involved at that time so this was all pre the scheme so this was you know this is here's the way it is, here's the kind of additional risk so there was a knowledge at a point in time that this was different and therefore that difference meant be aware now let's put it that way and then we see... we don't see anything happening to recognise or to manage that difference and that risk. It never made it to a risk register you know no reviews were carried out.
DT	Well I suspect and certainly in my time because this was not on my radar as I keep saying it maybe should've been but I don't know but then you would have been watching your monthly finance stuff coming through and as I said earlier we were underspending and not underspending by just that bit it was a huge underspend so

	despite the fact that they were trying to encourage us there was no sign that demand was taking off in any big way. In fact if I recall we had talked about publicising it more and trying to.... It was a very important scheme because we then tied it into all this poultry stuff and it became a very critical element of that but there was no sign of it taking off and I suspected this. You saw the AME there might have been an awareness somewhere but it got dropped. You saw the funding lines and we were handing money back so is there a risk? No there's not. I suspect
IMC	You mentioned poultry and just so that I'm aware of that because we know that obviously poultry became a really heavy applicant or user of the scheme probably what 2014 you know was that a pro-active?
DT	Yes.
IMC	It was right ok.
DT	This all goes back to – (<i>drumming desk</i>) sorry I shouldn't be doing that I think it was Tesco I can't remember but one of the big supermarket chains said that they were going to stop sourcing poultry from outside the UK and that from a certain date whether it was 2012, 13 or 14 or something but all poultry would be sourced in the UK. The trouble is we didn't have the capacity alright. Moypark came to Invest NI and the department and said this is a wonderful opportunity for us the Minister got very excited about it quite rightly because great export opportunities but also great employment opportunities because and for people not just high profile jobs in Belfast but you know. There were 2 or 3 problems with it one was banks weren't lending so again one of the things we spent a lot of time doing with DFP was trying to get a lending scheme because banks said there is no value in a chicken house. The value is actually on the income generated not in the ground. The second was poultry litter were we were in default and so again I was the SRO for a poultry litter scheme which we did on that so typical sort of thing where I did get involved in the detail on that and the third was costs and hey the RHI was a wonderful way to help that so this was part of – I don't think it was written down as a formal poultry strategy but everybody in the department knew along with Invest NI gave Moypark a very substantial grant assistance from my knowledge so it was all part which was why we were encouraging all this and to see as what you see in the press now and you can see the maps of you know of blobs of where this money went.
IMC	It's linked to....
DT	It's wonderful actually it's a success in that sense because you knew exactly what you were doing.
CK	Sorry Ian can I just take you back to that broader point that you made and basically what you are saying about grant schemes are what we do you know Invest is very much heavily involved in that in managing demand led schemes very much what we are hearing....
DT	They don't.... they don't....the difference between that there are very very few demand led schemes and in fact again hindsight if I had twigged as much of this and I knew the bigger.... I remember in my early days in my career trying to kill off demand led schemes and there was a wonderful scheme called the Standard Capital Grants scheme here where anybody who spent any money on capital got a 30% grant and it was the same time as we had security grant schemes this was in the 70s, 80s and we killed all those off for this very reason. It is very hard – it you get a grant from Invest NI I'm trying to think but most of them would be selective in other words you would have to go and negotiate with them I'm just trying to think there may be something in the bowels of somewhere but generally they are not. They are not a...



CK	Ok but even just the management of a grant scheme then from what we have heard that essentially it wouldn't be run from within the department itself?
DT	No but there was very little expertise in that which is why we wanted Ofgem and I mean I was involved in that. I do remember saying look there is no expertise in running or monitoring a grant scheme in the department we don't have that. It's in our bodies it's in the Tourist Board it's in Invest NI we needed to get somebody to do it for us and somebody who knows what they are doing. Now I don't think that I ever met Ofgem I don't think that I had any discussions with them but I did... I remember talking with Trevor Cooper and saying we need to get somebody to do this for us because...
CK	Ok but that was even sitting though alongside your team within the energy division rather than I guess the actual management of the scheme from an NI perspective being done by say economists or people within Invest that would have been used to running through grant schemes. I tell you where I'm going with this. We were told that a strategic review was done of the department I think during David Sterling's time and basically the conclusion from what we've heard was that it was to be a policy body.
DT	It was a policy body yes.
CK	Yes and it was so therefore it shouldn't be actually even managing any of these grant schemes so at a very high level I'm wondering well why was the RHI scheme actually run from within the department rather than from....
DT	Well it was outsourced to Ofgem to run I mean that was intention that we won't run it a scheme in here.
CK	In terms I guess of managing, and I can understand that bit, in terms of sort of managing the sort of budget, spend I mean that was all essentially done by the department or by the energy division which I guess is probably....
DT	It's up with the unusual.
CK	Yes. Why was that the case?
DT	It was. Sorry that's a flippant answer but I don't know we did try to get as much out into Invest NI as possible and I remember having – there was a battle over some Telecom scheme where we you know Invest well I can't remember the details but there was that sort of discussion about getting grants out but I do remember, I do remember talking about we don't have the expertise to run a grant scheme in here and the solution was look at Ofgem to run it for us and we will keep a monitoring – an eye on this because the responsibility was energy division to it was DETIs and the legislation clearly put it in that place. I think you would have found.... Sorry I'm speculating... I think you would have found Invest NI very reluctant to take on something like that it wasn't there type of... and there was no other sort of Tourist Board there were no other bodies around that would have handled a scheme like that for us.
CK	Interestingly then do you know that monitoring committee that was called out and referenced in the casework committee meetings and indeed the strategic review paper to DFP you know references a monitoring committee solely to look after the budget that would have had people from outside of energy division sitting in it but that never happened which comes back to your expertise point.

DT	Yes that was at least....
IMC	Or at least an objective challenge.
DT	Yes that was a flaw. There was clearly I had no problem on a grant that was sort of different in Northern Ireland I think too many times we just read across stuff but I was very keen on a Northern Ireland solution for Northern Ireland issues and I don't buy that but whenever there are risks you do expect those to be (a) flagged up and (b) taken on board and I don't remember.
CK	But were you content that the energy division had the expertise because you were relying on them quite heavily – which I can understand.
DT	I was relying on them.
CK	But were you content that they had the necessary expertise?
DT	Well I was because they had a lot of good people in there. Fiona was very good and she had... she wasn't an energy expert in that sense but you know it was a.... I think the trouble was I think in hindsight it was a division which was under a huge amount of pressure and it was probably the only division were in an era of civil service man power drastic man power cuts we did manage to put extra resource into the area because we were very concerned about it.
IMC	But there was a huge amount of turnover? Which again looking back so Fiona moves, Joanne McCutcheon moves, Peter Hutchinson moves, so over the period of kind of the establishment of this into the kind of the early part or middle of 2014 and past the initial date when the initial review was to happen you can get a complete churn of people who maybe lived and breathed it and now new people who hadn't lived and breathed it and you kind of you wonder.... It was just that level of churn (1) it being allowed to happened and (2) the robustness of the handover processes or the transfer of knowledge or whether corporate memory loss is undoubtedly a piece of this justifiably or otherwise.
DT	I think that it undoubtedly is although on the other hand sometimes when that happens it is helpful because then people can then say what were they doing. Look what I've found you know and you know fresh eyes is the other side to that.
CK	I mean did John Mills come to you David at all to reference or to you let you know the team was essentially changing like did he seek approval for that?
DT	Well I knew.... By the way this is just me asking the questions this time around. Well you've talked to David Sterling I assume.
IMC	No not yet. We will but not yet.
DT	Shame. I only say that because I mentioned to you that there was a lot of big stuff happening in the department right and there was... David and I were I'm not saying flying fancy over pants (48:05) but that's what happens in a department right but we did... although there was a formal mechanism there was also an informal stuff so at periods during that some of my grade 5s reported directly to David and I took on for example the finance... Bernie Brankin at a period when Trevor was out. Bernie Brankin was reporting to me and in return for that David took on and I'm almost sure there was quite a period when the energy grade 5 was reporting to David.
IMC	Directly?



DT	Directly. But my memory may be wrong. I certainly know there was that sort of period and I can't remember. David knew John Mills fairly well I have a feeling that for that first part of 2014 John reported to David but I can't remember. I would just like to – if you do speak to David just to say I'm quite happy for you to say Thomson has a very rubbish memory he just remembers or just for clarity it doesn't take away my formal risk I was John's grade 3 so I'm not passing the buck or blaming him or anything but there was. Your question though I don't think....
CK	Were you aware of the extent of the staff loss in that team?
DT	Yes and you will see that we did put extra resources into energy division. Energy division was always flagged up and even during that strategic review as an area of exposure.
CK	You don't recall John Mills coming to you to ask I guess to rubber stamp the decision to let John and Peter go?
DT	No no. Did I think I did say I didn't see an awful lot of John. I think part of that was because he was reporting directly to David and if I was honest I think also... there was a little bit of once I let it be known that I was retiring quite early and a lot of people say you know keep it to quite late and it's interesting whenever you know you are moving to somewhere else it's fine but when you are retiring and people know you are not going to be around. It was amazing quite a lot of folks said well you are not going to be around this is no longer to do with you and so that sort of second quarter of 2014 I can look back on saying things were not being brought to me things were not being you know mentioned because they knew I was going to be away. It was a strange sort of little period and I think that some of these human things in the middle of all of this was behind why things went wrong.
IMC	And David just picking up on that theme so if you look at 2014 the first formal review was due to be initiated I guess one of DFP conditions in January of 14 in terms of looking at the scheme it is kind of execution thus far. It didn't happen can you recall (1) being aware of that review needing to happen?
DT	No I cannot.
IMC	So I'm assuming...
DT	Just a matter of curiosity do you know was it a specific date they said or was it a time after the business case?
IMC	Very different. It references you know initiated in January and completed by April so that gives a range within which it was to happen.
DT	No I was not aware that was...
IMC	So you don't recall John ever flagging it with you or discussing or taking a decision to not do it ie defer it?
DT	I don't recall. If it happened it happened but I don't recall it. I mean I genuinely and I'm not trying to say anything but I genuinely don't recall.
IMC	Again just linked to that because it has been suggested to us that then a conscious decision was made to not perform that review and also to prioritise the domestic scheme and the introduction of the domestic scheme.



DT	Yes I read that in the paper.
IMC	And we have been told that consciously that was decided upon yes we would focus our efforts here and there was only so many resources and so many hours in the day therefore we wouldn't carry out the review and we kind of we wouldn't necessarily take forward the outcomes of the consultation process that happened the previous October 2013 around the non-domestic we would park those as well and then we would fire all our fire power to the introduction to the domestic scheme. Now I am interested, we are interested well as who and what and how was that decision taken I'm not saying it was right, wrong or indifferent but how was it taken?
DT	I don't know. I don't know it rings no bells with me at all. Was there a submission to the Minister even?
CK	So John Mills have actually put on record that it was a Ministering legislation to prioritise the domestic scheme over the implementation as Ian is talking about around the cost control implementation of cost controls for the non-domestic scheme would you agree with that? Would have been aware of that?
DT	Any submission going to the Minister would have been copied to me and would I have read every submission not necessarily if I brought in a new but if the fact is there, the fact is there.
IMC	And to go back to that because obviously Clare is alluding to the consultation process in 2013 which dealt with you know there is some consultation around the variation of the non-domestic scheme including cost controls and then there was the rest of it was all about the domestic scheme. So that was in October 2013 again I was just.... The outcomes of that consultation process to what extent would you have expected again to have been briefed or made aware of that and to what... I'm assuming the consultation process happens there is an outcome to the consultation process which says it's going to do a, b, c, d. I would have expected that went to a grade 3 for kind of approval or ratification would it?
DT	Sometimes. Normally what would happen in a theme like that I think would be analysed it would be pulled together and it would go to the Minister. It is generally a thing. Ministers are responsible for policies so if there is going to be a change it would go to the Minister.
CK	But not come across your desk en route?
IMC	And again that would be my assumption?
DT	Sometimes it would and sometimes it wouldn't. Fiona dealt quite a lot directly with Andrew Crawford and the Minister and I was happy with that and the Minister was happy with that and you would find the Minister would ring Fiona up and summon her to her office and have a chat about things and as I said at the start I don't mind if I am criticised for it but this was not one of my priorities I was not getting heavily involved in it in the RHI I should have done mind you.
CK	On Ian's point on the divisional plan which I'm assuming that's the energy division plan which you would have seen?
DT	Yes I would have seen.
CK	Would you have had to be signed off on it?



DT	Yes.
CK	So in the divisional plan this is the 2013 / 2014 divisional plan so before you left it specifically references the RHI schemes and saying that the target to introduce the domestic was 30 th September 2014 and the non-domestic including the cost controls was 31 st March 2015 so I guess in the divisional plan it's highlighting, prioritising domestic over non-domestic would you Do you recall that?
DT	I don't recall any I mean I just don't recall any major fight or debate I mean that... you've seen the divisional plan it is quite a detailed divisional plan there is a lot in it there would have been things in that that I would have picked up and... I would love to know if my personal projections plans were because I would then be saying...
CK	For you personally with your objectives.
DT	Yeah because I would have said I would have agreed with David and the Minister my personal objectives.
CK	Yes because Stuart Wightman has told us that who came in then to replace he was a grade 7.
IMC	July 2014. So he would have replaced John?
CK	No.
IMC	He replaced Joanne?
CK	Joanne came in and did there for a time and he was saying that his objectives flowed from the divisional plan and actually one of them was prioritisation of the domestic scheme over the non-domestic scheme because it flowed from the divisional plan and now we have seen it does actually state that.
DT	Each of the grade 5s had independently sort of brought what their divisional plans were there was some big stuff that you would have talked about and sorry...
CK	It does makes its way to the corporate... no the corporate risk register actually.
DT	Only the big issues? Sorry that specific?
CK	It talks about the implementation of penalties for not implementing the domestic scheme so it is referencing the implementation or the priority to be given to the domestic scheme in the corporate risk register would you recall it being in that document?
DT	Well it must have been if it did you know seriously yes.
CK	Yes do you recall it being there?
DT	No this is I keep going back RHI was not featuring, triggering you know it just wasn't for some reason.
CK	And just to help us out well I'm certainly not a civil servant the corporate risk register that was the highest level of the register then was that a departmental risk register?
DT	Yes and we have... that would have been considered by the departmental board and the finance director would have if you look at the board papers would have gone



	<p>through that probably on a quarterly...no no it wasn't it was looked at more regularly but on a quarterly basis when the assurance statements came through the finance director would have said here are the key things coming from the assurance statements we would have brought people like Fiona to the departmental board to talk over risks so if there was something that was being flagged up then the departmental board would have been aware of that the departmental board included sort David and Colin Lewis and myself and but there was some non-executive directors as well so if something had come all the way up and flagged it would have started and there would be red lights and the departmental,, the non-executive directors and departmental board would have been holding us to account and saying David what the blazes are you doing on this report back to me next month. That's what... why</p>
CK	You know because it is giving an impact of high an unlikelihood of high.
DT	Yeah but...
CK	Were they all given that reading?
DT	We had huge debates about this because that was the easiest thing for anybody to do if you wanted to flag something up so you get about 40 risks all high high.
CK	How do you prioritise?
DT	I think you would see if you went through all those. I think that we got departmental risk register changed significantly towards the end of my time when I was leaving.
IMC	Just to move on and I'm conscious of time. Janette O'Hagan the whistle blower as now known, ok.
DT	Don't know the name wouldn't have known who it was.
IMC	<p>So well that's what I was really going to ask so that individual approached the Minister in the Autumn of 2013 and basically said look the design and construct of this scheme is driving the wrong behaviours – I'm trying to sell products that drives heat efficiency this scheme actually is encouraging people to just waste heat and therefore I can't sell my product. This cannot be right ok. Now she didn't say all that directly to the Minister but then she was referred to the Minister to - the Minister referred her to Fiona and she met Fiona, I think Joanne and maybe Peter and had that conversation with them and that was in the Autumn 2013. So during your tenure. That meeting was had we have no evidence of anything happening as a result of that meeting of any description. And then we see that individual coming back by way of chasing up the kind of well I spoke to you in October 2013 what's happening what have you done because this seems to be more of the same and that was in and around May 2014 and this time it was an email to Peter direct. Peter Hutchinson direct.</p>
IMC	And then to be fair at that stage he does pick that up and it then becomes quite a trail part of his hand over note as he hands over to the person that replaces him. In terms of the issue being highlighted the fact that has now potentially identifying that the scheme designed the tariffs where set wrong we need to think about cost control perhaps blah blah blah. Which goes nowhere. But I am just curious at any point in time where you aware of someone having made contact having made that kind of suggestion.
DT	It doesn't ring a bell and if you had asked me the name of the whistle blower I couldn't have told you it. When you mentioned that name just there now I didn't



	<p>know who you were talking about. Fiona met with lots of people and lots of meetings. She would have Did she mention it to me she may have done. But again it wasn't a bell ringing thing. It's quite possible she said she sauntered in on a Monday morning and said by the way I met last week with somebody who was complaining about the RHI scheme and we move on you know. In other words I can't sit here and I know I am not under oath. I can't sit here and say Fiona surely mentioned it to me but I didn't meet the lady and I wasn't aware of it. I don't think the Minister told me about it. I think she went straight to Fiona because I think as I said to you there was quite a lot of contact between the Minister and Fiona quite lately going on. They got on very well together.</p>
IMC	<p>So I guess we again we are looking at that meeting those issues and look you kind of have to put yourself in the moment again without the benefit of everything that's happened subsequently so well ok so what have might have been reasonably expected to happen or not to happen as a result of someone coming in and saying look there is an issue here. This is driving the wrong behaviours I'm seeing it where heat is being wasted because it's in the commercial interests of those applicants to waste heat and ok she was selfishly saying at that point in time I'm sure because she was trying to sell a you know a range of products that she just couldn't sell. What so given your experience ok what might you have expected if anything. So would you have expected to say ah well you would take that in the round it was in isolation you wouldn't expect anything to happen or no well I would expect some kind of validation, verification note – something to have some action to have been taken of the back of it.</p>
DT	<p>I would have expected that. I would have expected something to take, but on the other hand I don't know how well energy division knew this lady.</p>
IMC	<p>Yes well I don't think they did at all –so to be fair</p>
DT	<p>Well or did they think they is just vested interest because the number of people who would come into the department and ring up and then you realise actually because they are you selling you something or doing something or wanting and I don't know I mean you would expect something but I know and its only reading the press was this a proper whistle blowing or not, because we get whistle blowing schemes as most organisations do but you would expect something. But it wasn't alarm bell and you would expect an alarm bell on the other hand – I suppose I am surmising if this is somebody who's job it is to promote a scheme and it wasn't taking off as well and you know.</p>
IMC	<p>But that's that's the interesting piece to me David. Is that is it fair or is it reasonable to to use the overall performance of the scheme and take up to to therefore assess and measure the risk within that scheme</p>
DT	<p>I don't know – I'm just trying to You are trying to say</p>
IMC	<p>Yes I agree and I can relate to that</p>
DT	<p>But I'm just trying to say what's a human behaviour here?</p>
IMC	<p>No agreed and I understand that – And I'm trying to get inside the physic and say ok the fact that the fact that the uptake is low doesn't as a direct consequence mean that those that are that have availed of it aren't like getting a phenomenal deal – Yes but you would expect the two to be linked.</p>
DT	<p>Yes you would expect and you would expect you know if somebody comes in and does that – especially if something goes to the Minister normally these things happen but if something comes from a Minister</p>



IMC	Yes you would expect something feedback back to the Minister or whatever
DT	I would expect that and
IMC	Because we haven't been able to find like literally we haven't been able to find zip
DT	Now having said that the Minister
IMC	Including any minutes any record of the meeting ever haven taken place
DT	I mean the Minister would have often come to me and said I spoke to so and so and I did so and so. Now quite often I would I mightn't have put a formal note back but quite often I would be able to say we had a weekly stock take with the Minister, David and I used to see her every Monday morning. And that would have been the forum to say oh by the way Minister I spoke to so and so and I saw that - and she would have bounced me for you know did you see so and so. So I would have done that – So somebody coming from the ministry you would expect it to be picked up on
CK	On that point sorry you go ahead
IMC	I was going to say second time around when this lady came back second time round it now has been into Peter's handover document it now is being thought about reflected on as to the potential implications
CK	That was direct to the lead to actually implementing tier tariffs
IMC	Correct so it's now saying this is an issue and by the way it was at that stage it was not only considering isolation but Ofgem had actually raised issues of a not dis-similar nature. So you have now the two things. You have Ofgem saying you may have an issue here and you have this whistle blower for want of a better term coming back saying here I flagged this six months ago have you done anything this still exists . So those two things now come together and makes it into Peter's handover notes I'm just curious again I'm assuming you can't recall ever seeing Peter's hand over notes because that does suddenly start escalating things.
DT	No I wouldn't off I didn't see it
IMC	Right ok
DT	But I'm with you on this
IMC	And then you left about that time didn't you
DT	Well I left
CK	About six weeks later
IMC	Right in June
DT	I left in June but then I had other leave to take so it was toward the beginning of June that I formally left but then there wasn't an awful lot done those few weeks I must confess. You know I can its interesting sort of human behaviour and stuff. Here's a scheme it wasn't particularly of our making but it's you know something we have to implement.it. There is an awful amount of work on it so getting it up. And you can see why maybe that things were dropped. It was quite complex and I mean I imagine I don't ever recall think I saw the independent consultants reports and stuff but I



	<p>imagine they were fairly complicated and stuff. And things can go wrong in those and you you know despite having as I said the economy there would have been an economist involved in drawing up the scheme there would have been through the case work and I can understand a lot of effort going into that. It's what happens then once it's up because as I said I have been involved in quite a few things when you go through all that and you realise things didn't quite work out and things started to go wrong but the process in that period I find and why we all missed it</p>
CK	<p>Would you have been aware of the consultation process that took place July to October 2013? And that they were looking to introduce cost controls. So the energy division were looking to..</p>
DT	<p>I wouldn't have known the difference. I mean the number of consultations that the department did was staggering. I mean normally we had a process for consultations and would have and I can recall documents that had 400 comments especially if you got up to similar stuff you were doing the same thing on the economic strategy and there was quite a generally consultations were handled. You know if you just think of the number every - you are meant to consult. We were stuck on consultation and a lot of this equality legislation as you well know forces you to consult so every time you wanted to do anything you were consulting. I wouldn't necessarily see all those consultations there were just too many they were dealt with but you would assume that that process of consultation that we did was carried out. And issues identified and brought through.</p>
CK	<p>Yes – The actual design of the consultation would you have remembered a conversation say with Fiona about the fact David were thinking about bringing in cost controls</p>
DT	<p>No I don't remember it</p>
CK	<p>Do you think what has happened in GB</p>
DT	<p>I don't remember. Now I'm not saying it didn't happen. I just don't remember I don't remember</p>
CK	<p>Just on the cost control point. Can I just show you David some letters actually which we know you have seen because you have mentioned to various people and its actually it's actually a letter to Minister Foster and it is coming from the Minister at the time for DECC and its basically letting her know what they are doing in the GB scheme and you will see I think on the third page there it is actually talking about development of a non-domestic budget managed policy and it is specifically talking about digression that was brought in in GB in April 2013.</p>
DT	<p>Yes</p>
CK	<p>Do you</p>
IMC	<p>Because if it was that April 2013 digression that really triggered the substance well I assume the content that then the consultation</p>
CK	<p>Yes and in 2012 they had actually GB had brought in a suspension mechanism as well. So it does go into quite a lot of detail. So I guess my question for you – would you have been aware what was happening in the GB scheme in particular around cost controls.</p>



DT	Only from this sort of stuff. But this would have been responded too, a submission would have gone to the Minister based on this letter and presumably she wrote back.
CK	She wrote back and interestingly she said in her letter to him look we are on top of this and interestingly we are considering implementing cost controls ourselves. And that was in correspondence then
IMC	And that was fair because then that became a big part of the consultation period that process but then
CK	But it was actually after the consultation process
IMC	Oh was it right by the time she wrote back ok
CK	She said that in the letter. But she is basically saying in the January 2014 the department said do it
DT	Yes I am just looking at that. I mean it is sort of a But if I saw something and flagged up that there is a funding issue you know I'd alert the finance director to that so its hmm so its I I can't remember whether
CK	I'm just interested as to whether it prompted a conversation with Fiona around actually it would have been John Mills at the time around the sort of costs controls
DT	I don't recall the fact and as I said earlier I'm not even sure if John was reporting to me at that stage. He may have been I don't recall
IMC	Can I mention finance again? Again this is just the other thing that's kind of in my head that I am struggling with because you talked about AME, non-standard AME the risks of that and the fact that the finance team both Trevor and Bernie where aware of it, and the kind off potential implications of it yet you know we don't see that them or DFP we see nobody doing anything about it. You know and they are the continuity so Fiona does move on, Joanne and Peter move on but Trevor and Bernie are there throughout the period and really it's really you know the documentation would suggest that's it's kind of almost probably July of 15
CK	May
IMC	May of 15 before someone the alarm bells say oh my goodness this is non-standard AME this is implications for our budget
DT	But actually I mean Trevor Trevor was a brilliant Finance Director, and he was over everything. Trevor was charging about because he was down the corridors and you know if you knew Trevor was unhappy with something you knew he was unhappy with something. You know apart from the time he was off obviously. And that's why I'm not being very helpful here because there is so much that I don't remember and I keep going back but this was
IMC	So yes I'm just I guess drawing on your experience to try and help inform me but what would you have expected in those circumstances from finance?
DT	I would have yes
IMC	Outside the specifics what was the general protocol



DT	Trevor Trevor would have been into my door as he was on a lot of things. David are you aware of this, what do you think of this and we would have had those sorts of conversations not least because of the fact I was in DFP for 16 years.. And he would have waited to get control of this and I do remember of having some long discussions with Trevor on a range of issues. I don't ever remember talking to Trevor on RHI. Now we must have done we must have I just can't believe we didn't but there was nothing that and it was clearly from what you are saying there was nothing that Trevor was waiting and saying look guys we need to do something. And it didn't go up to Eugene would have been the grade 3 at this stage. I know this is just a
IMC	It's like it's almost like the veil of underspend and under take up. Completely
DT	I suspect I suspect
IMC	Completely kind of shadowed everybody's thinking and thoughts around the risk
DT	Yes people just thought AME and I think. I mean this was this was demand led grant schemes are very rare things. Most grant schemes are you come in and discuss and negotiate and that sort of thing. So a demand led grant scheme is a bit unique anyway but it was AME and it wasn't the budgets work being every quarterly budget report it wasn't flagging up that there was any risk here. It was the right thing to do in the sense of the poultry industry and it was good for the economy the renewable heat was helping us meet our targets, and guys there are much more important things to be looking at. That's my take on this. Certainly for me there was much more important things and I think that's where I would have been. I would have said we can't overlook value for money but broadly kind of treasury is funding 30 million a year and it's a AME scheme and its running and there is no sign of demand getting out of control.
IMC	And in your experience does those circumstances justify or excuse then you know the lack of awareness or effort around the inherent risks
DT	No
IMC	I accept that they may-be explained to be fair but you know I think that people had a responsibility to both recognise and therefore manage those. And indeed the amazing thing is that most of the risks had been identified. It wasn't that no-one had ever thought about it, and it came as a surprise. It's the fact that most of these things actually where identified at points in time but then it's completely lost.
DT	That is what intrigues me. And you know if I dropped. I mean as I was winding down and stuff maybe I wasn't really concentrating that much and there was lots of other things happening and but certainly and none of this was an alarm bell running or ringing for me to say David you need to get a hold of this. And there was some other things that there were, that we had to go in and solve. This wasn't one of them.
CK	Is there anything else David having heard our line of questioning that you think it is actually useful for us to
IMC	Relevant
DT	No hind-sight is a wonderful thing
CK	It is no absolutely



DT	And you can look back and sort of say well truly if I had really picked up or twigged or I would have done a bit more on this. Especially if someone like me coming from a finance background you know it looks a bit embarrassing. I just find this odd but as said from the very start it's just what you have been saying it's identified it why are you. Alright we set it up wrong there were things that were set up and over-looked and maybe a hundred and one reasons why that happened. But why you know they were the DFP and the case work control said you need to review you should be looking at this you should be doing that why wasn't that done and if it had been probably we would have saved
IMC	Most likely
CK	OK
IMC	Alright perfect thank you very much
CK	David thank you very much. Just for the tape it is now 12.55 and David many thanks
DT	Great ok
IMC	Brilliant on time

