



Review of a determination by IPSA to refuse an expense claim

Mr Richard Burden MP
Member of Parliament for Birmingham Northfield

20 January 2016

Peter Davis
Compliance Officer for IPSA
4th Floor
30 Millbank
London
SW1P 4DU

Introduction

1. On 15 June 2015, Mr Richard Burden MP submitted a claim to the Independent Parliamentary Standards Authority (IPSA) under the *MPs' Scheme of Business Costs and Expenses* (the Scheme). Following consideration, the claim was rejected on the grounds that it was submitted after 30 May 2015, the deadline for claims pertaining to the 2014/15 financial year.
2. On 8 September 2015, Mr Burden contacted the Compliance Officer for IPSA to request a review of the decision by IPSA to refuse the expense claim¹.
3. *Section 6A of the Parliamentary Standards Act 2009* (the Act) provides that if:
 - (a) *the IPSA determines under section 6(3)² that a claim is to be refused or that only part of the amount claimed is to be allowed, and*
 - (b) *the member (after asking the IPSA to reconsider the determination and giving it a reasonable opportunity to do so) asks the Compliance Officer to review the determination (or any altered determination resulting from the IPSA's reconsideration)*

The Compliance Officer must -

 - (a) *consider whether the determination (or the altered determination) is the determination that should have been made, and*
 - (b) *in light of the consideration, decide whether or not to confirm or alter it.*
4. Paragraph 9 of the notes for *Guidance on the Conduct of Reviews by the Compliance Officer for IPSA* states that
 9. *The Compliance Officer will, taking into account all information, evidence and representations, decide whether the determination (or the altered determination) is the determination that should have been made under the Scheme and in light of that, whether or not to confirm or alter it.*
5. The claim referred to is numbered 430568 and contains a single claim line relating to Office Costs Expenditure.

¹ This was not received by the Compliance Officer until 8 October 2015.

² Section 6(3) of the Act states that on receipt of a claim, the IPSA must – (a) determine whether to allow or refuse the claim, and (b) if it is allowed, determine how much of the amount claimed is to be allowed and pay it accordingly.

6. The Compliance Officer has established that an internal review of the initial decision to reject the claim has been conducted by IPSA and the original decision upheld.
7. As a result there is no impediment to the Compliance Officer accepting the request for a review.

The Basis for the Review

8. Mr Burden submitted the following representations in support of his request for a review.
9. *As far as I can tell, IPSA do not have any concerns at all about the validity of the claim itself. Again from what they have said to me, the problem seems to be entirely related to the fact that the form was confirmed by me on the IPSA system over 90 days since the transaction date. For reasons that I cannot understand and which have not been explained, the Assurance Officer appears to have also paid no regard to the extenuating circumstances I explained to IPSA in this case.*
10. *You will be able to see the basics of the case in the notes which I put on the online form when I requested a review. The claim was for office supplies purchased shortly before the dissolution of Parliament. As you can appreciate, the election period was exceptionally busy, not only for me but also for my IPSA proxy who had to handle a great deal of additional constituency casework during the period. That increase in casework carried on after the election. The demands on my own and my staff's time were also increased by the fact that, straight after the election, we had to find new premises as my landlord had sold our existing office building.*
11. *All that said, my proxy prepared Form 430568 and other forms on the IPSA system within the 90 day period, and submitted them to me for confirmation. She genuinely believed that if the form was originated and registered on the IPSA online system within the 90 day period, this was sufficient to meet the IPSA deadlines. In other words, she was unaware it also had to be confirmed during that period.*
12. *In any event, the form did move over from my proxy's online account into the "to confirm" box on my page of the IPSA online system. The problem was that during that time, I was having great difficulty accessing the IPSA online system. On successive occasions in May and June, I could not get my RSA token to work in order to access the system at all. Then, when the RSA token was reset, I still had a number of difficulties getting the screen on my computer working to allow me to click "confirm" buttons to authorise claim forms. All this necessitated several telephone conversations with IPSA, and several resets of my RSA token. IPSA's technical support team also had to be involved. There is e-mail traffic on the*

record between IPSA and me at different times during May and June, showing that my RSA had to be reset on more than one occasion and this provides evidence that I was having successive problems accessing the system during this period.

- 13. While all this was going on, moreover, I was still dealing with a great deal of day to day parliamentary work following the election and I was still in the process of first locating and then negotiating terms for a new constituency office. In the middle of the period, moreover, there was also a Bank Holiday weekend when I was out of the UK. In the light of all this, I hope you will understand that while I returned to trying to get my IPSA access sorted when I could during May and June, I could not spend every day trying to sort it out.*
- 14. Put together all this meant that when I eventually successfully logged on to the IPSA system and was able to confirm Form 430568, over 90 days had passed and the claim was disallowed.*
- 15. You will be able to see the basics of the review I requested in the notes I put on the online system. However, the response I received was simply that the Assurance Officer did not feel there was any reason to change his/her original decision. I telephoned IPSA to ask what this was and the person to whom I spoke [redacted] referred to an Assurance officer while I was on the line. [redacted] then told me she had been assured that a thorough investigation had been taken before my request for a review had been turned down. When I asked what that investigation had consisted of, I was told I would receive a phone call and/or an e-mail from an Assurance Officer giving me an explanation.*
- 16. I then heard nothing more and it took a further two e-mails from me to elicit any further response from IPSA. As you will see, when the response did arrive it still contained no details of the investigation I had been told had been carried out and it still gave no explanation about why my request for a review had been rejected. It simply again said there Assurance Officer saw no reason to change his/her original decision.*
- 17. While all this has been going on, I should tell you that I have again had difficulties accessing the IPSA online system. While I know that these technical difficulties are not the resistibility of the compliance officer, I hope you understand that in the light of what has gone on, it only adds insult to injury.*
- 18. In the meantime, I remain over £120 personally out of pocket as IPSA still refuse to reimburse me for the office supplies I bought.*

The Review

19. In conducting the review, the Compliance Officer has relied upon the Seventh Edition of the Scheme (April 2015 to March 2016) and, in addition, has utilised the following:
- a. Validation Notes – notes appended to a claim submitted by an MP by the IPSA Validator describing the reason for the rejection of a claim;
 - b. Workflow History – shows the date the claim was opened by the MP or proxy, the date of submission to IPSA and details of how the claim was processed by IPSA;
 - c. Correspondence between IPSA and the MP;
 - d. MP Bulletins – a broad range of information routinely provided to MPs by IPSA; and
 - e. Year-end Guidance – information provided to MPs in preparation for the end of each financial year;
 - f. Computer data obtained from IPSA; and
 - g. Correspondence with the MP and IPSA.

20. The following areas of the Scheme are relevant to the review:

Chapter 1: The Process for Making Claims

1.1 Claims for reimbursement under the Scheme must be:

- c. Submitted no more than 90 days after the expenditure was incurred; and*
- d. Supported by the evidence required by IPSA no later than seven days after the claim is submitted.*

1.6 IPSA may make specific provision at the end of a financial year to limit the 90 day period specified at paragraph 1.1c.

21. Utilising paragraph 1.6, IPSA may make specific provision to reduce the normal 90 day claim period at the end of a financial year. This is to ensure P11D forms can be effectively compiled.
22. This provision has been in place since the first edition of the Scheme was published and has been utilised each financial year since IPSA was established in May 2010. On each occasion the end of year limit has been set at 60 days. For the 2014-15 financial year, this meant submissions for all expenditure incurred during the year must be made by 30 May 2015³ in order to comply.

³ IPSA has used 30 May 2015 as opposed to 31 May 2015 throughout their general communications with MPs on this subject.

23. On 18 December 2014, IPSA circulated a 'year-end guidance' letter to all MPs which stated:

*"The deadline for the online submission of 2014/15 claims is **30 May 2015**. If you wish to email supporting evidence this must be sent to us by 30 May otherwise, hardcopy supporting evidence must be received by **08 June**".*

24. IPSA periodically sends out email circulations to MPs referred to as 'bulletins'. Once circulated, they are published on IPSA's website at the following address: <http://parliamentarystandards.org.uk/IPSAMPs/Pages/MP-Bulletins-and-Communications.aspx>

25. On 27 January 2015, the bulletin contained the following information:

"We have recently noticed a rise in the number of claims we cannot allow because they have been submitted more than 90 days after the business cost or expense was incurred. We therefore wanted to remind everyone of the deadline and reiterate that we cannot make exceptions to it.

*After the end of each financial year, the deadline reduces to 60 days, so the final deadline for online submission of 2014-15 claims will be **30 May 2015**."*

26. On 14 May 2015 a further email 'bulletin' was circulated to MPs containing the following information:

*"The deadline for the online submission of 2014-15 claims is **30 May 2015**. If you wish to email supporting evidence, this must be sent to us by **30 May**; hardcopy supporting evidence must be received by **08 June**."*

27. In his submission to the Compliance Officer, Mr Burden states that the rejection of his claim by IPSA "seems to be entirely related to the fact that the form was confirmed by me on the IPSA system over 90 days since the transaction date".

28. On 22 June 2015, when rejecting the claim, the IPSA Validator placed a validation note on the system, addressed to Mr Burden, stating that the claim had been processed as not paid as "this claim has been received after the 2014-15 year-end deadline, of 31 May 2015, therefore we are unable to process it". The claim was not therefore rejected on the grounds that it had been submitted outside the normal 90 day limit; it was rejected on the grounds that it had been submitted outside the end of year 60 day limit.

29. The claim relates to an expense incurred on 10 March 2015 and therefore within the financial year 2014-15. Exact details of the claim are contained in Annex A.

30. The submission of expense claims to IPSA is computer based and access is controlled by RSA SecurID Tokenless Authentication. MPs are at liberty to designate a proxy who can be authorised either:
- a. to enter expenses onto the system only, where the MP retains control of submissions via a separate confirmation; or
 - b. to enter expenses onto the system and then authorise and submit the claims.
31. Mr Burden has chosen to nominate a proxy but the submission of claims still requires his confirmation.
32. On 27 May 2015, within the 60 day deadline for the submission of claims at the end of the financial year, the proxy nominated by Mr Burden entered the claim subject of this review onto the Expense at Work (E@W) system. However, Mr Burden did not confirm submission until 15 June 2015, 15 days outside the deadline.
33. Prior to concluding this review, the Compliance Officer sent a copy of his provisional findings to both Mr Burden and IPSA offering them the opportunity to make representations⁴. In his response, Mr Burden restates his earlier point that his proxy believed that by placing the claim on the system within the 60 day limit this would be sufficient to comply with the deadline.
34. As stated above, Mr Burden has chosen to authorise his proxy to place claims on the E@W system but not to authorise the claims; that responsibility remains with the MP. The first Fundamental Principle of the Scheme states:
- “MPs should be held, and regard themselves, as personally responsible and accountable for expenses incurred, and claims made, and for adherences to these principles as well as the rules”.*
- It is the responsibility of the MP to ensure adherence to the Scheme and therefore an error by his proxy, caused by a lack of understanding of the Scheme rules, cannot be a determining factor in this review.
35. The RSA SecurID system requires an access code to be entered by the user. If the user enters an incorrect code on three consecutive occasions, the system alters to ‘next token code’ mode requiring the user to obtain a reset code from IPSA.

⁴ Both parties have submitted responses which are contained in full at Annex D and E

36. In his representations accompanying the review request, Mr Burden makes reference to the difficulties he was experiencing “*accessing the IPSA online system*” at the relevant time. Details of the reset requests made by Mr Burden to IPSA are attached at Annex B. At Annex C is a list of the phone calls and emails received from Mr Burden during the relevant periods regarding his RSA SecurID.
37. As can be seen from the communication with IPSA, Mr Burden clearly experienced difficulties with RSA SecurID authentication on 15 June 2015 and 14 May 2015.
38. More broadly, between 1 April 2015 and 31 October 2015, IPSA has recorded the receipt of 1,464 RSA SecurID related calls; the equivalent of 6.8 calls for each working day.

Conclusions

39. The Scheme sets out the 90 day deadline for the submission of claims and also provides IPSA with the authority to vary the duration of the deadline at the end of the financial year. IPSA has reduced the deadline to 60 days at the end of each financial year since 2010. In 2014-15, MPs were given ample notice of this.
40. It is clear that Mr Burden has experienced problems with RSA SecurID authentication. As evidenced by Annex B and Annex C. He telephoned IPSA four times on 14 May 2015 and twice on 15 June 2015.
41. It is also clear that his proxy entered the claim on the E@W system within the 60 day year end period and it is solely the failure of the MP to confirm the claim that has led to it being rejected.
42. Mr Burden obtained a password reset on 14 May 2015 and the following day submitted four claims, two of which covered Travel & Subsistence Expenditure and the others covering payment card reconciliation and Office Costs Expenditure. The claim subject of this review relates to an invoice dated 10 March 2015 which could also have been submitted at this time.
43. The fact that Mr Burden submitted a number of other claims on 15 May 2015 undermines his contention that both he and his proxy were too busy to do so and that his RSA SecurID was not functioning. An opportunity to submit the claim was missed.
44. In his additional representations, Mr Burden states that his proxy had not processed the claim on 15 May and therefore it was not available for him to authorise. He again refers to the level of work facing him and his staff during this period. These are matters which

the Compliance Officer acknowledges and accepts however, they represent mitigation and do not alter the fact that a breach of the Scheme occurred.

45. Nevertheless, the Compliance Officer both empathises and sympathises with the difficulties experienced by Mr Burden.
46. As noted in paragraph 4 above, the notes for *Guidance on the Conduct of Reviews by the Compliance Officer for IPSA* confine the parameters of the review to considerations as to whether the determination by IPSA: “*is the determination that should have been made under the Scheme*”.
- 47. The Compliance Officer can therefore only conclude that the determination by IPSA to refuse the claim was made in accordance with the Scheme and should be upheld. In consequence, the review is rejected.**
48. Section 6A(6) of the Act provides that an MP requesting a review may appeal the decision of the Compliance Officer to a ‘First-tier Tribunal’ if they are not satisfied with the outcome. The appeal must be submitted within 28 days of receiving the decision. Further information on how to appeal a decision by the Compliance Officer can be found at the following address: <https://www.gov.uk/guidance/mp-expenses-appeal-a-compliance-officers-decision>.
49. In accordance with the *Guidance on the Conduct of Reviews by the Compliance Officer for IPSA*, details of the review will be published in a manner decided by the Compliance Officer.

A handwritten signature in grey ink, appearing to read 'Peter Davis', is centered on a light grey background.

Peter Davis

Compliance Officer for IPSA

compliance@parliamentarystandards.org.uk

Annex A: Refused Claim

Claim	Date Submitted	Expense Type	Expense	Date Expense Incurred	Amount	Time Between Expense Incurred and Submitted	Reason for Refusal
430568	15/06/2015	Office Costs	Stationary Purchase	10/03/2015	£121.99	96 days	This claim has been received after the 2014-15 year-end deadline, of 31 May 2015, therefore we are unable to process it.

Annex B: Reset Requests

Contact	Case Title	Category	Sub-Category	Status Reason	Created	Description
Richard Burden	RSA Reset	RSA Token	PIN Reset	Case resolved	15/06/2015	
Richard Burden	Request PIN Reset	RSA Token	PIN Reset	Case resolved	15/06/2015	Emailing to request reset
Richard Burden	PIN reset request	RSA Token	PIN Reset	Case resolved	14/05/2015	PIN reset

Annex C: Calls and Emails

Subject	Activity	Date
Resolved	Case Resolution	15/06/2015
Pin reset	Case Resolution	15/06/2015
RSA token reset Tracking ID:0025436	Email	15/06/2015
Richard Burden PIN reset	Task	15/06/2015
Chasing reset	Phone Call	15/06/2015
RSA Reset	Email	15/06/2015
Request PIN Reset	Phone Call	15/06/2015
RE: RSA reset request Tracking ID:0025230	Email	19/05/2015
RSA Log in help	Phone Call	14/05/2015
Pin reset	Case Resolution	14/05/2015
Richard Burden PIN reset	Task	14/05/2015
Confirming PIN Reset	Phone Call	14/05/2015
PIN Reset complete Tracking ID:0025231	Email	14/05/2015
Following up pin reset	Phone Call	14/05/2015
RSA reset request Tracking ID:0025230	Email	14/05/2015
PIN reset request	Phone Call	14/05/2015

Annex D: Further Representations by MP

The two main reasons I requested a review of my case by you as Compliance Officer were as follows:

- 1) I believed IPSA's decision to refuse to honour my claim for reimbursement in respect of office supplies was unreasonable
- 2) In advance of the matter being referred to the Compliance Officer I had been unable to elicit from IPSA any substantial explanation of why they had rejected my earlier request for a review. They had also failed to provide me with details of any investigation they had undertaken into my case prior to rejecting my request for a view and the assurance officer dealing with my case failed to contact me to discuss the circumstances of the case as I had requested.

Most of the arguments I put forward in support of my request for a Review were covered by the submission which you received in October and which was included in the Compliance Officer's draft findings. In the light of our discussion I feel I should also clarify/amplify the following.

First, I made various references in my earlier submission to my proxy having genuinely believed that if she "originated and registered on the IPSA online system within the 90 day period, this was sufficient to meet the IPSA deadlines. In other words she was unaware it also had to be confirmed during that period." (my submission quoted in Para 11 of your draft findings). I also referred to my belief that IPSA's rejection of my claim "seems to be entirely related to the fact that the form was confirmed by me on the IPSA system over 90 days since the transaction date".

In your draft findings, you make the point that the cut-off deadline that was missed was actually 31st May - which apparently was 60 days since the month of the expenditure which gave rise to my claim rather than 90 days. I accept that. I had not done the calculation and I had assumed that by ensuring the form was registered online before the end of May, my proxy had seen herself as meeting a 90 day deadline as well as a date deadline of 31st May. This, however, makes no difference to the point I was making. My proxy genuinely believed that if she registered the form online before the due date of 31st May, it did not also have to be confirmed by me by that date. And, as your draft findings confirm, my proxy did indeed register the form on the system before 31st May. She did so on 27th May. In other words, it was registered before the due date irrespective of whether that date was 90 days or 60 days after the month to which the expenditure related.

The question then arises, therefore, about whether it was reasonable for me not to have attempted to confirm the claim online in the period between 27th May and the due date of 31st May. I believe there are extenuating circumstances here which I hope the Compliance Officer will take into account in reviewing his draft findings and which I would have hoped IPSA would have taken into account previously had they given me the opportunity to speak to whoever was dealing with my case as I requested at the time.

The last week of May was a Bank Holiday week. I was out of the country for part of that week. 27th May itself was also the day of the Queens Speech in Parliament and therefore a busy day for me in its own right. As I mentioned in my previous submission, this was also a period in which both I and my staff were even busier than usual. There was a great deal of constituency casework and other matters to catch up with after the election. This would obviously also apply to many MPs. However, in addition, I had also just been given notice by my landlord to quit my constituency office before the end of June and I had to both find and negotiate terms on a new office during the period in question. On top of that, one of my constituency office caseworkers went on long term sick leave straight after the election and another member of my staff in London also handed in her notice after being successful in applying for a job outside Parliament.

In the light of all this, I hope you can understand that checking to see if there were IPSA forms waiting my signature between Thursday 28th May and Sunday 31st May was not necessarily at the forefront of my mind.

Despite all of that, however, I would have at least attempted to sign off the form had I been alerted to the existence of a form requiring sign off by Sunday 31st. There are two ways I could have been alerted to this. First, by an automatic IPSA alert which appears in my inbox when my proxy registers a form online for confirmation by me. However, the IPSA automatic alerts simply tell you there is a form awaiting confirmation, The IPSA alerts do not specify what the form which has been registered contains nor - as was crucial in this case - which financial year it relates to.

The other way I could have been alerted to the existence of a form requiring urgent sign-off would have been from my proxy herself. However, as I said in my earlier submission, my proxy genuinely believed we had already complied with IPSA's requirements when she registered the form online before 31st May. She thought there was no requirement for me to also complete the sign-off by that date, and therefore she saw no need to alert me to the form's existence at the time.

I use the term "I would have *attempted* to sign off the form" in the last but one paragraph above because, even had I known about the form between 27th May and 31st May, it is quite unlikely I would have been successful in logging on to the IPSA system at that time anyway. As your draft findings confirm, I had been experiencing successive problems in logging on which required numerous resets of my RSA token *both before 27th May and afterwards*. In addition to the problems I was experiencing with the RSA token, during this period I also reported to IPSA problems with the screen on the computer which contained the RSA token. Those problems meant that I was often unable to click the "confirm" button when required to do so as part of the claim process, even on those occasions when I was successful in managing to get the token to log me on in the first place.

Those problems were eventually sorted out in mid-June and on 15th June I was finally able to confirm the claim form which my proxy had registered on the system on 27th May. This was 11 working days after May 31st but I hope you will on reflection, understand:

- 1) I confirmed this form on the system the first time I successfully logged on to the IPSA system after my proxy had registered the form for my confirmation. My proxy genuinely believed that, since she had registered the claim on the system on 27th May (before the 31st May deadline), it would not be ruled out of order if I confirmed it after that date. Therefore she did not alert me to the existence of a claim from the previous financial year and the first I knew of it was when I successfully logged onto the system on 15th June.
- 2) That in the light of the staff shortages and sickness, office move issues, the extra casework and other demands on my time during this period, it was understandable that I could not afford to spend too many more hours during the first two weeks of June trying to sort out why I was not able to log on or use the IPSA system, and that my finally managing to do so on 15th June was not unreasonable under the circumstances

Can I also ask you to reconsider paragraphs 39 and 40 of the Compliance Officer's findings when he says that as I had obtained a password reset on 14th May, I could have submitted this claim form at the same time as I submitted other claims on 15th May when the RSA token was working. In fact, I could not have submitted this claim form at that time because it had not been passed to me to confirm on the system by then. As noted above, the form was only prepared for my confirmation by my proxy on 27th May. My proxy is my office manager and she deals with ordering office supplies and paying bills. She also prepares the claim forms for my confirmation. On 15th May, once I could log on to the IPSA system, I confirmed the forms she had prepared for me and registered on the system by that date. I obviously could not confirm and submit one that she had yet not prepared for my confirmation. This is also the answer to the penultimate paragraph of the submission which Marcel Boo of IPSA put to you in his letter of 23rd December.

I had hoped that if I had been given the opportunity to directly discuss the circumstances surrounding this claim with IPSA's Assurance or Validation officers as I requested several months ago, this dispute would not have needed to come to you as we could have resolved the multiple issues which gave rise to this form being confirmed by me 11 working days after the 31st May deadline. Unfortunately I was not given that opportunity and I hope the information I have given you in this letter enables the Compliance Officer to revise his draft findings and allow this claim for reimbursement of the £120 worth of office supplies that I paid for in March.

Annex E: Representations by IPSA



Marcial Boo
Chief Executive

4th floor
30 Millbank
London SW1P 4DU

T 020 7811 6473

E marcial.boo@parliamentarystandards.org.uk

www.parliamentarystandards.org.uk

Mr Peter Davis
Compliance Officer for IPSA

23 December 2015
Our ref: CEO-2015-229

Dear Peter,

IPSA's Representation: Compliance Officer's Review of a Determination
by IPSA to Refuse an Expense Claim

Thank you for your letter of 18 November, and for providing me with a copy of your draft report, detailing the findings of your review into IPSA's determination to refuse an expense claim submitted by Mr Richard Burden MP.

Thank you also for the opportunity to make a representation prior to publication of the report.

The content of your report is comprehensive, fair and balanced, and I am happy to accept your conclusion that the determination by IPSA to refuse the claim in question was made in accordance with the Scheme of MPs' Business Costs and Expenses and should be upheld. I would however like to take the opportunity to address the concerns you raise in paragraph 45 of your report, which states the following:

"Nevertheless, the Compliance Officer both empathises and sympathises with the difficulties experienced by Mr Burden."

I acknowledge the problems that Mr Burden experienced with his RSA SecurID authentication, as detailed in your report, and the consequential difficulties he had in accessing IPSA's online Expense@Work system. These problems were largely a result of the changes that the House of Commons implemented to their operating system during this busy period which required affected MPs, including Mr Burden, to request a password reset for their RSA SecurID token. We are actively working with the House of Commons to ensure that access to IPSA's online systems are in the future not affected by changes that may be required to the infrastructure

of the parliamentary systems, which can affect MPs' usage of external applications such as Expense@Work.

Where in the past there have been genuinely extenuating circumstances that have prevented MPs from submitting legitimate expense claims to IPSA within the required timeframe, we have exercised our discretion to allow the claim in question. I am by no means averse to employing this degree of flexibility where it is clear that, through no fault of the MP, he or she is unable to complete the process.

I accept that, in Mr Burden's case, resolving the issue with his RSA SecurID authentication may have delayed the submission of his expense claims. However, as you recognise in your report, Mr Burden's password reset was completed within a timeframe that allowed him ample opportunity to access the system prior to the 60 day deadline for the submission of claims for the end of the 2014-15 financial year. Indeed, he was able to do so successfully in respect of a number of other claims during the period. He simply did not do so for the specific claim in question, which took him beyond the deadline.

I am copying this letter to Mr Burden out of courtesy and for his information.

With best wishes,

Marcial Boo