

Compliance Officer for  
**IPSA**

Final Report

Mr Imran Ahmad Khan  
Former Member of Parliament for Wakefield  
COM - 1416

Tracy Hawkings

Compliance Officer for IPSA

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## Introduction

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1. This Statement of Provisional Findings is issued in accordance with Section 9 and 9A of the Parliamentary Standards Act 2009 ('the Act') and the Fourth Edition of the Procedures for Investigations by the Compliance Officer for IPSA ('the Procedures').
2. The Compliance Officer may, under section 9(1) of the Act, conduct an investigation, if he or she has reason to believe that an MP may have been paid an amount under the Scheme of MPs Business Costs and Expenses ('the Scheme') that should not have been allowed. This may be initiated by the Compliance Officer, as a result of a complaint by an individual ('the complainant') or following a request for an investigation made by IPSA.
3. On 13<sup>th</sup> June 2022, following a referral from the Chief Executive Officer of IPSA, the Compliance Officer opened an investigation into claims submitted by Imran Ahmad Khan who was, the MP for Wakefield, at the time. The claims were in relation to bought-in service providers commissioned by Mr Khan to assist him in his role as an MP.
4. In support of the referral, the CEO provided the Compliance Officer with a report prepared by the and the Audit, Risk and Assurance team at IPSA. The Compliance Officer subsequently held a meeting with the assurance analyst.
5. Having reviewed the information within the Audit report, the Compliance Officer initiated a for al investigation. A summary of the scope of the investigation (further to paragraph 10 of the Procedures) is set out at Appendix 1. The claims, fall under the Twelfth and Thirteenth Editions of the Scheme.
6. Following the decision to initiate an investigation and in accordance with paragraph 11 of the Procedures, the Compliance Officer can make a formal request for information from IPSA, or the MP concerned. During this investigation information was sought from both parties.
7. The Compliance Officer wrote to Mr Khan on two occasions in letters dated 13<sup>th</sup> June 2022 and 18<sup>th</sup> September 2022 and asked him to provide information in relation to the matters subject of the investigation. Paragraph 16 of the Procedures require that the Compliance Officer shall at the same time inform the MP concerned and IPSA of all material information which the Compliance Officer has received (which may be communicated in summary or by the supply of copy documents). A summary of both

parties' responses will be shared within this Statement of Provisional Findings and both parties will be given the opportunity to make further representations to the Compliance Officer. If any representations are made, they will be recorded in a subsequent final report.

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### ***The referral from IPSA (Complaint)***

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8. Following an internal assurance review conducted by the IPSA audit, risk and assurance team, it was identified that Mr Khan had submitted a number of invoices to IPSA which had given cause for concern, they may not be genuine. There were four main services providers, whose identities have been anonymised for the purposes of this report, but whose details are known to both parties. There were additional concerns about two other invoices for legal services, the detail of which will not feature in this report as they are subject of legal privilege and the Compliance Officer, after some initial work was satisfied, they did not need to be subject of further enquiry.
9. **The below tables show a summary of claims made by each service provider.**

Service Provider A – Table One – Consultancy Work for MPs Constituency

Transaction Number	Transaction Date	Amount
One	13/05/2020	1,000.00
Two	26/05/2021	1,000.00
Three	11/03/2021	1,000.00
Four	25/03/2021	1,000.00
Five	03/02/2021	1,000.00
Six	07/01/2021	1,000.00
Seven	08/12/2020	1,000.00
Eight	29/10/2020	1,000.00
Nine	29/09/2020	1,000.00
Ten	25/08/2020	1,000.00
Eleven	27/07/2020	1,000.00
Twelve	25/06/2020	1,000.00
Thirteen	25/06/2020	1,000.00
		Total £13000

### Service Provider A – Table One – Consultancy Work for MPs Constituency

10. Concerns were identified in relation to Service Provider A for the following reasons:
- The company concerned is based in America.
  - The work undertaken was not detailed on the invoices themselves but a brief from the MPs office was attached to the evidence on claims, detailing what work was commissioned.
  - Internet searches revealed the company appears to have been dissolved in 2011.
  - Not all the invoices were numbered, but five of the invoices which were numbered were all labelled as 'No. 100' (**Annex 2**).
  - The formatting of the invoices (layout, headings and font) changed between 20-21 and 21-22.
  - The dates that the invoices were issued each month differed.

### 11. Service Provider B and C - Table Two – Consultancy Work for MP

Transaction Date	Amount	Invoice Name
24/11/2021	1,000.00	Provider B
24/11/2021	200.00	Provider B
29/10/2021	1,000.00	Provider C
03/09/2021	3,000.00	Provider C
26/05/2021	2,000.00	Provider C
12/04/2021	1,000.00	Provider C
Total	£8200	

12. Concerns arose for service providers B and C for the following reasons:
- The MP submitted invoices from service providers B and C where the formatting looked the same.
  - There was a misspellings of service provider B's name on one of the invoices.
  - The invoices do not have invoice reference numbers.
  - Service Provider B was listed as a director for another company which had the same business address as the address on the invoices submitted to IPSA
  - The address concerned was for a restaurant also associated with service provider B.
  - One of the invoices for Provider B (of the two submitted) had a file name called 'ilovepdf merged' which indicates it was created from a pdf converter.
  - Service Provider C is listed as a Freelance TV Producer/ Director and Seaweed Farmer.
  - There is a claim that was submitted for £3,000 (claim number ending 50) but only one invoice for £1,000 was included as evidence.

- This is the same for claim ending 44 for £2,000 (which is only evidenced by a £1,000 invoice).
- This may mean there was an overclaim of £3000.
- The format of invoices submitted for Service Provider C were not consistent and had different layouts, one of which was similar to Service Provider B.

#### Service Provider D

13. A claim number ending 49, for the sum £2,000 was made in relation to service provider D, who is described on Wikipedia as a human rights campaigner and director of an anti-slavery charity. The brief attached to the invoice referenced staffing and administration work as well as foreign affairs and human rights policy advice. The IPSA audit team queried what the staffing and administration costs related to. There was not a concern about the invoice itself, but more to do with the service provided.
14. As previously stated, there were other invoices from other providers mentioned in the audit report, but after some provisional work, the Compliance officer felt it is only the claims referred to above that warranted further enquiry.

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## *The Investigation into the Complaints*

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15. During this investigation, the Compliance Officer has:
- obtained all relevant documentation and data from IPSA
  - Reviewed the audit report and relevant invoices
  - Contacted the service providers concerned
  - Conducted Open research on all service providers
  - Made enquiries with regards to companies registered abroad
  - Communicated with Mr Khan
16. The time parameter set for this investigation is June 2020 to November 2021. Mr Khan was served with a notice of investigation on 13<sup>th</sup> June 2022. The Compliance Officer then exchanged communications with Mr Khan, and he has responded to requests for information.
17. The Compliance Officer has communicated directly with the relevant service providers and the below is a summary of the information provided by them.
18. **Service Provider A**
- Service Provider A confirmed he had provided a service for the MP and had received payment for the services provided. He also confirmed the invoices submitted by the MP were prepared by him and were genuine. He explained his company was dissolved in 2011 but has since been formed and is registered in the Netherlands. He agreed a consultancy brief with the MP (Which was provided to IPSA<sup>1</sup>) and was retained by the MP for a monthly retainer fee of £1000. He stated this was at a much-reduced rate as this work was for the public sector and he usually works in the private sector.
- Service Provider B**
19. Service Provider B confirmed that during the pandemic he advised Mr Khan on the impacts different measures were having on hospitality as well as aiding in scrutinising what steps had been enacted or proposed by Government. They stated they did submit an invoice to Mr Khan for a fee of £1000 plus £200 VAT, but this was not the invoice provided by the MP's office to IPSA. (There were two separate invoices provided to IPSA for £1000 and £200). The service provider stated there was a query from the MP's office as to whether his fee included a charge for VAT. This may have been the cause for confusion.

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<sup>1</sup> See Appendix One

Service provider B also provided evidence that the fee had been paid into his business account and a screenshot of a text conversation he had with the MP's office which queries the VAT issue. There was also a consultancy brief agreement in place which was provided to IPSA.

### Service Provider C

20. Service Provider C confirmed they provided a professional service to Mr Khan between May and September 2021. They did not personally prepare an invoice and believe a member of the MP's staff prepared it on their behalf. Service Provider C confirmed they received a total of £7000 from the MP over a seven-month period and their fee was £1000 per month.
21. Service Provider C is a former BBC Newsnight journalist who has worked extensively on political and foreign affairs stories and interviewed many senior politicians, preparing briefs and producing high-profile political interviews with presenters such as Jeremy Paxman and Kirsty Wark. So, their work with the MP was in terms of media training, practising their interview technique, how to present themselves on camera, advising on appropriate language and speech content. Also dealing with media requests from the likes of Channel 4 and Newsnight.
22. Service Provider C also assisted Mr Khan with preparing strategy documents and briefings to be presented to various committees they were on such as the APPG on Foreign Affairs and organisations such as Chatham House. There was a consultancy agreement in place for this piece of work which was provided to IPSA.

### Service Provider D

23. Service Provider D confirmed they have been commissioned to do some work on behalf of Mr Khan for which payment had been received. An invoice was prepared by Service Provider D and provided to Mr Khan's office and subsequently provided to IPSA in support of the claim. Service Provider D advised Mr Khan on parliamentary matters associated with human rights and assisted him with the set-up of his office and administrative tasks.

### Information provided by Mr Khan

24. During the investigation, the Compliance Officer communicated with Mr. Khan and asked him to provide information in response to the complaint. In a letter dated 3<sup>rd</sup> October 2022, the following information set out below was provided. The names of the service providers have been redacted:

*"I can absolutely confirm the service providers were all commissioned by me to provide support and advice that assisted me in my role as an MP.*

#### **Service Provider A**

*I was first introduced to Service Provider A by my office manager with a view to seek their support and advice to assist me as an MP. Service Provider A had been Chief of Staff to Senator Bobby Kennedy for the period he was a US Senator, United States Attorney-General and up to his assassination as candidate for the American Presidency. Service Provider A also advised H M Treasury and the Government of Japan. With Service Provider A's stellar past and the fact he had kindly agreed to support me and accept a payment I was told was a fraction of his commercial rate purely as he believed in me and my politics, I never had any reason to doubt their suitability to assist with my work as an MP.*

*I had agreed a consultancy fee of about £1000, it may have been £1200 per month – I can't quite recall now and have no papers to hand to verify. I did not deal with any service providers invoices or the process of uploading invoices to IPSA – as can be verified by my staff and staff at IPSA. I cannot recall if Service Provider A was paid directly or via his company – however the one part of the process that I was entirely and solely responsible for was transferring the funds to service providers once IPSA had sent the funds to my bank account. As with all service providers my habit was to transfer their payment from IPSA from my account without delay. (He offered to provide evidence of banking transactions to the Compliance Officer). I may be mistaken but I seem to recall the payments to Service Provider A used to be sent from my account to a joint account he held with his wife (Bank named), but my memory may be faulty, but my bank account statements would verify this. As to any information about Service Provider A's company, I am unaware of, or at least unable to recall any details about them but when I am able would be happy to check my papers and ask my former team members who dealt with invoices and billing.*

#### **Service Provider B**

*Service Provider B assisted in advising and helping on a process of policy ideas including in drafting papers to submit to Ministers that argued for programmes to be funded/ followed that would assist Wakefield and the Country.*

#### **Service Provider C**

*Service Provider C has had a distinguished career as a journalist and was editor of Newsnight for many years amongst other positions. They offered a series of media relations seminars, advice and consultancy to my team and to me.*



### Service Provider D

*Service Provider D worked closely with me and my office on a number of issues particularly those relating to Freedom of Religion and Belief and Genocide. These were areas that I cared about a great deal as did a significant number of my constituents. In my entire career within and without Parliament I have never been able to depend upon such good advice, a brilliant mind and compassion. Service Provider D is characterized by their beliefs and is a supreme humanitarian. I am incredibly proud to have had the opportunity to work with him in my team.*

### Invoices

*I never handled or processed invoices as this was a task undertaken by members of my team. I do recall asking Service Provider C to submit an invoice when they were commissioned and would have directed her to the relevant team member (Names provided). I have a dim recollection of them asking how the invoice should be laid out and suggesting my team could provide her pro-forma or a version of what they find easiest. I would have probably asked my team to provide the same to Service Provider C. As to why they submitted and produced this invoice for her I cannot say other than to surmise they were attempting to be helpful and relieve her of a chore – but even if they were doing this I don't understand why they would not prepare the invoice and then e-mail to the service provider to check and make any alterations and then e mail it back to my office. That would then have been more helpful and procedurally better. If that did not happen, I am surprised and again I am unable to speak with my former team members responsible or to service provider C to verify precisely what happened. I am certain however that the invoice submitted was for work commissioned by me and prepared by Service provider C.*

*The anomaly you describe around Service provider B's invoice is also one I find curious. I cannot think why the invoice submitted (I guess electronically) was not the one that was processed and uploaded to IPSA. I assume the sum/fee was the same for both. I do recall one invoice being paid and it including VAT at 20% as it was being billed through his company. There may have been more, but I seem to think Service Provider B was commissioned only two or three times but again I cannot be certain without my files. I would normally ask my team members responsible for invoices and billing, but present circumstances prevent me from doing so. Even if the original e mail was lost, I can't think why it would not be easier and more appropriate to simply ask service provider B to send a duplicate invoice – this is precisely what I would have advised if asked.*

*I can assure you that all payments made by me from funds provided by IPSA to assist me in performing my duties as an MP were made entirely in the belief and knowledge that these payments were appropriate and authorized by IPSA. I am very sorry if there are some anomalies and would dearly like to know why these exist. I can assure you of my unfettered support and assistance in your important and valued work”.*

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## *Conclusion*

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25. Having considered all the information, the Compliance Officer has reached the conclusion the claims subject of this complaint are genuine and the service providers were commissioned by Mr Khan in support of his role as an MP.
26. The service providers and Mr Khan have confirmed they have received payment for the work they conducted.
27. Mr Khan provided evidence that in the case of three out of the four providers, he put a briefing agreement in place which sets out their fees and these were provided to IPSA. These agreements set out the detail of the work commissioned by Mr Khan<sup>2</sup>.
28. There are, however, irregularities, in the way in which the claims were made by Mr Khan's office in the case of two out of the four service providers. It appears that invoices were created on behalf of the service providers by Mr Khan's team members and uploaded to IPSA systems in support of the claims. This has been acknowledged and accepted by Mr Khan, albeit he could not explain it.
29. Mr Khan is the accountable person, and it was for him to ensure his team act wholly in accordance with the Scheme, as they are his representatives, and he has delegated permissions to them.
30. Based on the fact the service providers did provide a genuine service for which they received payment, the Compliance Officer has decided not to pursue Mr Khan for repayment of any of the claims.
31. Had Mr Khan still been in office, the Compliance Officer would have made strong recommendations to IPSA to closely scrutinise claims from Mr Khan's office and to provide additional training to him and members of his team on the rules of the "Scheme".

### **Representations and Case Resolution**

32. Section 9(5) of the Act and paragraph 26 of the Procedures permit Mr Khan and IPSA a further opportunity to make representations in writing to the Compliance Officer in respect of these provisional findings. In order to comply with this requirement, both parties will be given fourteen working days from

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<sup>2</sup> The briefing notes can be found at appendix 3 4 and 5

the date of this statement to submit any further representations. As it is so close to the Christmas period the Compliance Office will extend the date to both parties if a request is made. Otherwise, the representations should be received by Friday 30<sup>th</sup> December 2022. If further representations are received, the Compliance Officer will consider these before preparing a Statement of Finding

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## ***Representations***

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33. On 13<sup>th</sup> December, the Compliance Officer, received a response from the CEO of IPSA, who agreed the case was not worth pursuing as the evidence suggested Mr Khan's staff members were trying to be helpful as opposed to anything more sinister. He did want it documented, however, that the actions in producing a document with the intention of reclaiming money which the MP may not have been entitled to had IPSA been aware that the invoices were not generated by the original supplier, may have amounted to a fraudulent act. He stated, "It is worrying that they could not get genuine invoices nor thought to call us up and ask us for advice before pursuing this route".
34. The CEO has acknowledged this was not acceptable practice and must not be allowed. He is to publish a communication to all MPs and their teams to raise awareness and remind them of the dangers of producing false documentation however well intentioned.
35. On 22<sup>nd</sup> December 2022, the Compliance Officer, was notified that Mr Khan did not have any representations to make.

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## ***Final Comment from the Compliance Officer***

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36. The Compliance Officer agrees with the comments of the CEO, in that the actions of Mr Khan's staff were totally unacceptable. Their actions may have amounted to the criminal offence of making a false instrument, but the Compliance Officer does not believe all the components of the offence were complete when considering all the facts of this case for the following reasons:
- The services provided to the MP were genuine and payment was made to the service providers.
  - The detail contained within the invoices were genuine with regards to the service providers and services provided.
  - Mr Khan did provide a written brief to IPSA which set out the detail of the services provided.
  - Neither the staff members nor Mr Khan gained a financial advantage from the transactions
  - There was no evidence their actions caused anyone to be prejudiced – IE Gain a financial advantage or loss which ought not to have been gained or lost.

37. As previously stated, had Mr Khan and members of his team still been in post, she would have expected IPSA to have taken a robust stance with regards to the management and oversight of the submission of claims from his office.
38. The legislation allows the Compliance Officer to reach an adjudication as to whether or not an MP has been paid an expense which they ought not to have claimed and, in these circumstances, ask for that money to be repaid. There were no grounds to ask for Mr Khan to reimburse IPSA for claims that ought not to have been paid in this case.

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## Appendix One – Notice of Investigation

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### Notice of an Investigation

Mr Imran Ahmad Khan  
Former Member of Parliament for Wakefield  
COM – 1416

13<sup>th</sup> June 2022

This notice is published in accordance with Section 9 and 9A of the Parliamentary Standards Act 2009 (as amended) and Paragraph 27 of the Fourth Edition of the *Procedures for Investigations of the Compliance Officer for IPSA*.

The Compliance Officer for the Independent Parliamentary Standards Authority has opened an investigation to determine whether Mr Imran Ahmed Khan has been paid an amount under the *MPs' Scheme of Business Costs and Expenses* ('the Scheme') that should not have been allowed.

An investigation will be conducted into claims submitted under the following areas of the Scheme:

- Bought-in services between 2020/22
- In accordance with the legislation and the procedures for investigation made thereunder, no further information will be published until the investigation has been concluded.

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## *Appendix Two – Relevant Areas of the Scheme for MPs Business and Staffing Costs.*

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1. The Twelfth and Thirteenth versions of the Scheme for 2020/2021 (in force 12 March 2020) and 2021/22 (in force March 2021) were in force at the time the claims were made. The wording is consistent in both versions and the relevant sections are referred to below.

2. The fundamental principles as set out in the Scheme state:

“In claiming for public funds through the Scheme, MPs must adhere to the following principles.

1. **Parliamentary:** MPs may only claim for expenditure for Parliamentary purposes.

2. **Value for Money:** MPs must have regard to value for money when making claims.

3. **Accountability:** MPs are legally responsible for all money claimed and for managing their budgets and their staff.

4. **Probity:** When making claims, MPs must adhere to the MPs’ Code of Conduct, including the seven principles of public life.”

3. The other sections of the of the Scheme, that are relevant to this investigation are set out below: **Chapter One – Process for Making Claims**

Claims for reimbursement under this Scheme must be:

a. submitted using the online expenses system or another mechanism agreed with IPSA;

b. submitted personally by the MP or, with IPSA’s agreement, by his or her designated proxy;

c. submitted no more than 90 days after the expenditure was incurred;

d. **supported by the evidence** required by IPSA no later than seven days after the claim is submitted.

(Para 1.1)

### **Chapter Seven – Staffing Costs**

All MPs are eligible to claim for staffing costs. (Para 7.3)

The staffing costs budget may be used to meet the following costs:

b. payments for pooled staffing services, which provide research, briefing and drafting services to groups of MPs, and have an arrangement with IPSA in place;

c. **payments for bought-in services**, where staffing services are provided by companies, self-employed individuals and others not on the MP’s payroll; (Para 7.4. b and c)

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## Appendix Three – Brief for Service Provider A

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### Appendix Three

#### **Consultancy Brief For Imran Ahmad Khan, Member of Parliament for Wakefield. And Service Provider Executive Summary**

As Advisory Council to the office of Imran Ahmad Khan MP, your remit will be to consult and provide guidance on the following:

- Initiatives intended to augment community and cohesion within the Wakefield constituency - including but not limited to minimising social isolation and maximising social capital.
- Business resilience policy for the wider Wakefield economy, directly affected by the Coronavirus Pandemic as part of the *Wakefield Together* project. This covers both the immediate support phase in the immediacy and the much needed recovery phase.
- To supplement the immediate high level objectives outlined, advice on the following will occasionally be required:
  - Thought pieces written with the objective of promoting Mr Khan to political and policy networks.
  - Appropriate methods of communication, including oversight of narrative and tone.
  - The overall strategy of Mr Khan's wider political affairs and office.

#### Compensation

£1,000 per calendar month for a six month period to cover the predicted duration of the COVID-19 crisis

#### Further Detail

You will provide advice and assistance to aid community mobilisation and population resilience for the people of Wakefield, predominantly in the context of Mr Khan's

#### *Wakefield Together* Project.

To that extent, a mixture of preliminary ideas as well as comprehensive policy and strategy concepts will be presented to you from which you may provide advice on whether to reject this idea or pursue.

You will advise on the nature of subsequent documents and strategic events, determining their political viability in the first instance and whether they are aligned to Mr Khan's long-term strategic political objectives in the second.

Guidance on tone, delivery and audience are also key features of the advisory remit.

#### Method of Engagement

A maximum of 10 hours per month will be required for direct engagement with Mr Khan, Chief of Staff and on rare occasions, special parliamentary assistants. This will either take place via telephone calls, video conferencing or meetings at the Parliamentary office in Westminster in accordance with the appropriate social distancing measures as outlined by the government at the time of engagement.

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## **Appendix Four for Service Provider B**

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Consultancy Brief for Service Provider B on behalf of Imran Ahmad Khan MP for Wakefield

*As an advisor to the Office of Imran Ahmad Khan MP, your remit will be to consult and provide guidance on the following:*

- *Policy – provide advice and support on areas of interest to Mr Ahmad Khan.*

***To supplement the objectives outlined as above, advice on the following will occasionally be required:***

- *Research pieces written with the objective of furthering initiatives and projects within the Parliament.*
- *General administrative assistance on behalf of Mr Khan and his office.*
- *Appropriate methods of communication. Advice may be sought on other matters relating to the above on an ad hoc basis, by Mr Khan or his team.*

*Compensation*

*£1,000 per calendar month on agreed months as discussed between Mr Khan and the Advisory Council.*

*Method of Engagement*

*You will be consulted on an ad hoc basis by Mr Khan and his office. This will either take place via telephone calls, video conferencing or meetings physically in accordance with the appropriate social distancing measures as outlined by the government at the time of engagement.*



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## *Appendix Five – Brief for Service Provider C*

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### **Consultancy Brief for Imran Ahmad Khan MP (Service Provider C) Member of Parliament for Wakefield Advisory Council**

#### Summary

As Advisory Council to the Office of Imran Ahmad Khan MP, your remit will be to consult and provide guidance on the following:

- Media engagement on both a local and national level - using the media to further initiatives and projects - including but not limited to initiatives relating to community and cohesion within the Wakefield constituency.
- Relationship management with journalists and publications to ensure Mr Khan's vision for the Wakefield parliamentary constituency is accurately portrayed.
- Engagement with constituents to ensure the Member of Parliament has an accurate survey of the issues, both socially and economically, across the constituency, and can use his role to seek solutions.

To supplement the objectives outlined as above, advice on the following will occasionally be required:

- Thought pieces written with the objective of furthering initiatives and projects within the Wakefield constituency.
- Appropriate methods of communication.

Advice may be sought on other matters relating to the above on an ad hoc basis, by Mr Khan or his team.

#### Compensation

£1,000 per calendar month on agreed months as discussed between Mr Khan and the Advisory Council.

#### Further Detail

You will provide guidance and assistance on the relationship between the Member of Parliament and his office, and the wider media - including, but not limited to, mass media (print, television, radio, etc). You will assist Mr Khan and his office in establishing relationships with publications and strategies to ensure his vision is portrayed accurately.

Guidance on tone and delivery are key features of the advisory remit.

#### Method of Engagement

You will be consulted on an ad hoc basis by Mr Khan and his office. No more than 20 hours per calendar month will be required.

This will either take place via telephone calls, video conferencing or meetings physically in accordance with the appropriate social distancing measures as outlined by the government at the time of engagement.

