

**In the matter of the Commission of Inquiry appointed pursuant to section 1A of the Commission of Inquiry Act 1935 dated 24 February 2016**

---

**Witness Statement of Thomasina Hassell**

---

1. I am Thomasina Hassell of 26 Glenwood Park, Ord Road, Warwick and I am currently the Chief Financial Officer for the Ministry of Public Works. I make this witness statement in response to the request of the Commission of Inquiry duly appointed by the Premier on 24 February 2016 to inquire into the findings of the Auditor General's Report on the Consolidated Fund for the Financial Years 2010, 2011 and 2012.
2. During the financial years 2010, 2011 and 2012, I was the Chief Financial Officer for the Ministry of Works and Engineering, however, to clarify, this is not a head of department post. I did and still manage the Accounting, Human Resources and Administration, Purchasing and Supplies Sections within the Ministry (collectively known as Finance and Administration or Ministry HQ). The post of Ministry controller reports to me and the Ministry management accountants' posts report to the controller. This meant that I had the responsibility to ensure that the controller reviewed the supporting documentation for payments and that payments were processed in a timely manner and to be available to deal with any issues they may have had. I provided advice to the section and department heads throughout the duration of a project and I managed the capital budget process.
3. In my role, I would not normally have been included in decisions regarding the commencement of capital development projects therefore I cannot speak from direct knowledge about decisions on tendering or the basis upon which such decisions were made.
4. I was involved in the capital budget process which includes collecting the data to create the annual budgets going forward. I am also responsible for the monitoring of the capital expenditure and capital monthly reporting to the Permanent Secretary and relevant Heads of Department. Once the capital expenditure budget is approved by the House of Assembly in the form of the annual Appropriation Act, then the relevant Ministry/ Departments/Sections proceed to initiate the project and my involvement is minimal until

- the opening of the tender and the submission of invoices. The project manager may seek advice on codes and budget availability from me and at times look for guidance from the purchasing team on the purchasing process. At times I may be included in these discussions. The technical officers also provided me with Capital Project Progress Reports on a monthly basis (section 4.2.1 PFA 2002 refers).
5. I have made every attempt to obtain documentation in addition to that supplied to me by the Commission in my witness bundle, that relate to the matters that have been put to me to answer and those that I have procured, I attach to my witness statement as Annex I, pages 1 – 62.

Tender Process for contract over \$50,000 – Financial Instructions, PFA 2000 and PFA 2002

6. Procedurally, after the tender documents were prepared by the technical officer/project manager, it was open to them to seek advice from the Purchasing section of the Ministry who, advised generally about the cost of local and/or overseas goods, materials or contract services. Bids were submitted into a locked box by the contractor, supplier or vendor, the opening of which was managed by the Purchasing section within the Ministry. The relevant technical officer/project manager was present. Additionally, an independent person from the former Purchasing and Tendering Committee was present and representatives of the contractors, suppliers or vendors are allowed to attend. The project manager reviews tenders, prepares a Contract Award Recommendation and submits the recommendation to the relevant Department Head. The final document is sent to the Permanent Secretary and Minister for review and submission to Cabinet.

Processing of Payments

7. Having reviewed Section 3 of the Report of the Auditor General entitled, “Audit Observations and Recommendations” as well as the working papers in the binder supplied in respect of this Report, I have some comments and observations.
8. I refer to paragraph 3.1.4 of the Report of the Auditor General wherein she provides that PFA 2000 “requires significant purchases to be approved by Cabinet as well as documented in a contract or agreement”. PFA 2000 is the Ministry of Works and Engineering internal management procedure issued in accordance with section 8.2 of Financial Instructions I do agree that the procedure does require Cabinet approval for

purchases over \$50,000.00 and that Financial Instructions also require Cabinet approval for expenditures over this amount; however, there are some inconsistencies between PFA 2000 (section 7.4.3) and Financial Instructions (8.3.1). Section 7.3 of PFA 2000 provides that the means of acquisition or procurement of goods and services shall be a computerized purchase order. Additionally, I would like to point out that Financial Instructions (section 9.9) does permit payments in advance when necessary.

9. Payment detail is important in order to determine which version of Financial Instructions was applicable at the time. The 2009 version was implemented on 31 December 2009 and incorporates the requirement for a Cabinet Conclusion or a Cabinet Conclusion number as supporting documentation (section 9.5.2). This was not included in the 2008 Financial Instructions (section 9.5). Thus, only payments processed during the latter part of the fiscal year 2009/2010 (1 January 2010 to 31 March 2010) required references to Cabinet approval.
10. I have been asked to comment on my understanding of the payments process followed by those persons in my sections during the fiscal years 2010, 2011 and 2012. Before November 2011 and the implementation of the Enterprise 1 ("E1") accounting system, the technical officer or project manager responsible for a particular project would prepare a payment certificate to request the payment to a vendor for goods/services received by the Ministry of Public Works ("the Ministry"). The payment request for projects would be submitted by the technical office/project manager to the management accountant for the Ministry. It was the responsibility of the management accountant to review the payment request. This entailed ensuring that any invoices submitted by the vendor matched the payment certificate prepared by the technical officer, that the proper signing authority was on the payment certificate and that the invoice was in alignment with the executed/signed contract. If the contract was not attached to the payment the management accountant would request the contract from the technical officer. If it was determined that a contract was not signed, the management accountant should request a written explanation from the project manager. With a signed contract and verification by technical officer, the Ministry was obligated to make payments to contractors. The payment would then be sent to the Accountant General for review and payment.

11. I recall that after the Audit of the Consolidated Fund –Works And Engineering For The Year Ended March 31, 2010 Report, the operational staff, and the finance and administration staff of Works and Engineering were all retrained in the procedures for approving payments over \$50,000. Controls were improved to assist with reducing the risk. The Works and Engineering team also worked with the Department of Internal Audit on mitigating risk.
12. In November 2011 when the E1 accounting system was implemented and after the issuing of Financial Instructions 2009 (reference section 9.5.2), the purchasing and payments process was changed and thereafter a Cabinet Conclusion or Cabinet Conclusion number was required in order to complete the authorization for purchase orders. The Cabinet Conclusion number is provided during the purchase order process before the capital project starts.

Accountant General's Department

13. I cannot comment on the specific processes followed by those persons in the Accountant General's department during the fiscal years of 2010, 2011 and 2012 as I was not in that department. I can however recall some instances during these years when invoices were sent back from the Accountant General's Department for further supporting detail such as a photocopy of a contract.

Delegation of Accounting Responsibility to Ministry Of Transport and Tourism.

Delegation by Ministry of Works and Engineering (W&E) of accounting responsibility for capital development projects relating to Ministry of Tourism and or Transport ("MOTT) to MOTT.

14. I cannot comment on the Commission's understanding that the delegation was justified and/or announced by the Explanatory Notes which appeared in the Capital Account Estimates in the Approved Estimates of Revenue and Expenditure for 2002/2003 as such matters were not within my duties and responsibilities during the fiscal years 2010, 2011 and 2012 and still are not within my current duties and responsibilities. I can say that having reviewed Financial Instructions 2008 and 2009 in preparation for making this witness statement and the upcoming Commission of Inquiry, I note that section 12.1.1 provides that delegation of the accounting responsibilities for capital acquisitions can

only be from the designated Accounting Officer to another government employee with the express written authority of the Financial Secretary. Additionally, I note that section 12.1.2 provides that the accounting responsibilities for capital development rests with the Permanent Secretary for the Ministry of Works and Engineering and that the section does not provide a delegating clause. I further note that section 12.1.2 of the 2009 Financial Instructions does contain a clause whereby the Cabinet Office can grant special permission to a Permanent Secretary other than the Permanent Secretary of Works and Engineering to engage in capital development. I can also say that had I had sight of an Explanatory Note in the Capital Account Estimates in the Approved Estimates of Revenue and Expenditure for 2002/2003 in the budget book stating that accounting responsibility for capital development projects relating to MOTT had been delegated to MOTT, I would have understood that this had been done at the will of the Minister of Finance because he was responsible for the production of the budget book which accompanies the annual Appropriation Act. In other words, if he did not want such notes in the budget book, they would not be there.

(i) What was the rationale for the MOTT taking over such responsibility?

15. I cannot comment on the rationale for the MOTT taking over accounting responsibility for capital development as such decisions were not within my responsibilities and I was not involved in such a transfer.

(ii) What steps if any were taken to ensure MOTT had the knowledge, expertise and systems to allow it to take such responsibility?

16. I do not have any knowledge of steps taken to ensure MOTT had knowledge, expertise and systems to take over responsibility. I was not involved in process and this would not have formed part of my responsibilities or duties.

(iii) Whether the Minister of Finance had given a direction, pursuant to section 3(1) of the Public Treasury (Administration and Payments) Act 1969, that W&E should delegate such capital projects to MOTT?

17. I cannot provide any information regarding any directions given by the Minister of Finance pursuant to section 3(1) of the Public Treasury (Administration and Payments) Act 1969 as I was not nor would I have been involved in the delegation of capital projects to MOTT.

Specific Contracts relating to W&E

1. Renovations Department of Human Resources

18. I have been asked generally to comment on the Commissions understanding that there was inappropriate tendering process in this project and apparent lack of Cabinet Approval for this project; that the paperwork suggests that the Head of the Civil Service instructed the Ministry to negotiate the contract directly with Greymane Contracting Ltd without following any tendering process.

19. I refer to my earlier statements regarding my involvement in the tendering process and cannot add any further information save for my additional documents that I have been able to procure in preparation for this witness statement [pages 3 - 5 of my Annex I]. These documents appear to indicate that the then Head of the Civil Service did instruct staff in the Ministry to negotiate directly with a contractor but he does not appear to have specified Greymane.

(i) What was the justification for negotiating directly with the contractor and not following the tendering process?

20. I refer to my earlier statements regarding my direct involvement in decisions regarding the tendering process but shall endeavor to address the issues raised. I have procured some documents from the Ministry files which may relate to this question [pages 1 - 5 of my Annex I]. From these documents, it appears that the justification for negotiating directly with the contractor and not following the tender process may have been to save time.

(ii) Were the requirements of PFA 2002 met? If yes, please explain your views.

21. I refer to my earlier statement regarding my direct involvement in the tendering process. Having reviewed PFA 2002 in preparation for the making of this witness statement and based on my general recollections regarding a certain urgency surrounding this project, in hindsight, I have considered whether section 6.11 of PFA 2002 may have applied. I cannot provide any additional information save for my additional documents [pages 1, 3 - 5 of my Annex I].

(ii) Why was Cabinet approval not obtained?

22. I refer to my earlier statement regarding my direct involvement in the Cabinet approval process. The documents provided in my witness bundle [pages 04-02 to 04-03 and 04-08 to 04-09] indicate that no Cabinet Award Recommendation was provided to the Cabinet in respect of contracting with Greymane Contracting Limited. In the files I have been able to review I have not been able to find a Cabinet Award Recommendation nor a Cabinet Conclusion, nor any documentation to clearly indicate whether this matter was discussed in the Cabinet. I have come across correspondence which suggests an intention on the part of the Ministry to take information about this project to the Cabinet sometime after 11 September 2008 [pages 6 – 7 of my Annex I].

(iii) Please comment generally on why payments were made on this contract if PFA 2002/ Financial Instructions had not been followed.

23. I have not been provided details of specific payments made in 2010, 2011 or 2012 that relate specifically to this project nor any supporting documentation existing at the time of the payments therefore it is difficult to provide helpful information in answer to this question. I was aware of Financial Instructions 2008 and 2009 and those sections setting out the required supporting documentation for payment of an invoice. To the best of my recollection and my review of the file, there was a contract. Additionally, payment certificates produced by the project manager are required for all contracts over \$50,000. I have found an example of such a certificate in relation to this project which appears to have been signed by both the then project manager and the then Permanent Secretary

[pages 8 – 9 of my Annex I]. I can say that at this stage of the project, the management accountant, having a signed contract on file, would not have inquired about Cabinet approval for the execution of the contract.

2. Commercial Court/Ministry of Finance Renovations

24. I have been asked to comment generally on the Commission's understanding and concerns about aspects of the procedure surrounding this project. I refer to my earlier statements regarding my direct involvement in the tender process but shall endeavor to address the issues raised. Based on the documents provided to me in my witness bundle and those additional documents I have been able to find and review, I agree with the Commission's understanding that, *"...when the contract was first put out to tender, Bermuda Drywall and Ceilings Limited's ("BDCL") bid was considered by W&E to be invalid and W&E technical staff recommended that DeCosta be awarded the contract."* I further agree that after receiving the recommendation, the then Minister recommended that W&E were to undergo a "value engineering exercise" with DeCosta to find cost savings [pages 15 – 16 of my Annex I]. Whilst I was not directly involved, these documents reveal that this exercise did occur and did lead to the project parameters changing. The project was then re-tendered with the new parameters. On this round, BDCL tendered a slightly lower bid than DeCosta. W&E again did consider BDCL's bid to be incomplete and I do agree that before the technical staff could make a formal recommendation, the then Minister awarded the contract to BDCL [pages 13- 14 of my Annex I]. This appears to have been done prior to the W&E technical staff making their formal recommendation at page 1-11 of my witness bundle.

(i) The reason (if known to yourself) why W&E's view about the invalidity of BDCL's tender was rejected?

25. I have no additional information about why W&E's view regarding the invalidity of BDCL's tender was rejected as I was not involved in the review of the tender for Commercial Court/ Ministry of Finance Renovation. This fell under the responsibility of the technical officer/ project manager. Having reviewed my witness bundle, it appears



that this question can be answered in part by reference to the Contract Award Recommendations at pages 1-2 to 1-3 and 1-5 to 1-8 of my witness bundle.

- (ii) Whether the Minister did award the contract to BDCL before W&E issued its formal recommendation? If so, please explain the circumstances.

26. I had no direct involvement in the awarding of the contract to BDCL. Based on my review of the documents in my witness bundle they do appear to support the understanding that the Minister awarded the contract to BDCL before the W&E technical staff has issued their second recommendation. I had and still have no additional knowledge of the circumstances.

- (iii) Whether the Ministry did award the contract before Cabinet had given its approval? If so, please explain the circumstances.

27. The preparation of Cabinet Memoranda was not within my purview therefore I had and still have no knowledge of the circumstances. Based on my review of the documents, it appears from the extracts from the Minutes of Cabinet meeting No. 5 at page 1-11 to 1-12 of my witness bundle that the Minister sought retroactive approval from the Cabinet therefore one can conclude that the contract was awarded to BDCL before Cabinet had given approval. I have no additional information to provide.

- (iv) Did the Minister or the Permanent Secretary, allow/request BDCL to submit additional information to improve its bid after the deadline? If so, please explain the circumstances.

28. I refer to my earlier statements regarding my involvement in the tender process but shall endeavor to address the issues raised. Based on my review of the documents it appears from the Contract Award Recommendation at page 1-7 of my witness bundle that the Minister did inquire of W&E if all the addenda were included and instructed that the BDCL company information sheet be filled in. I also refer to page 12 of my Annex I. As I was not directly involved in the receiving of tenders/bids, I cannot comment on the circumstances.

- (v) Do you agree that the process followed did not comply with PFA 2002/ Financial Instructions? If not, please explain your view.

29. I refer to my earlier statements regarding my involvement in the tender process. Having reviewed the documents provided to me in my witness bundle and those which I have been able to procure, it appears that there was partial compliance with PFA 2002 in that the first round of tenders was in compliance. After the change in scope for the project there was another round of tenders. Despite all efforts to obtain related documents, I have not been able to procure any which assist me to express a view on whether or not there was full compliance with PFA 2002/Financial Instructions with regards to the second round of tenders.

3. The Maintenance and Stores Building

30. I refer to my earlier statements regarding my direct involvement in the tender process but shall endeavor to address the issues raised. Having regard to the documents in my witness bundle, I cannot add any additional information. It would appear from the documents that the Commission's understanding as set out in their letter to me of 1 August 2016 regarding the elements of the tender process is supported [pages 2-2 to 2-5 of my witness bundle]. With regard to whether or not the Minister awarded Central Construction Limited ("CCL") the contract without obtaining Cabinet approval, I cannot comment with any direct knowledge as I would not be involved in that process, however, I did procure a document from the Ministry file that may be relevant [page 17 of my Annex I].

- (i) Please explain your involvement in the awarding of the contract to CCL.

31. I was not involved in awarding the Maintenance and Store Building contract to CCL as this would not have been part of my duties.

- (ii) Please explain your understanding of the decision not to award the contract to GEM Construction.

32. I was not involved in the decision making and thus have no direct knowledge of the decision not to award the contract to GEM Construction. I was not able to procure any additional documents which relate to this question from the Ministry file.

(iii) Please explain why CCL was awarded the contract without Cabinet approval.

33. I was not involved in awarding the contract and I cannot assist the Commission with this question.

(iv) Please explain how payments were authorized, when the requirements as per Financial Instructions (evidence of Cabinet approval) were not provided.

34. I refer to my earlier comments regarding the absence of details of payments in respect of this project and that where there was evidence of an executed contract and authorized payment certificates, payments would have been processed.

#### 4. Central Laboratory Building Project

(i) Why the contract was not tendered and/or signed without Cabinet approval?

35. I refer to my earlier statements regarding my involvement in the tender and Cabinet approval process. I cannot speak to whether the contract for this work was tendered or whether Cabinet approval was obtained before the execution of the contract with CS&P.

(ii) On what basis and for what reason(s) was CS&P selected?

36. I have no information regarding the basis or reasons as to why CS&P was selected and I have been unable to procure any documents which speak to this.

(iii) How were payments authorized when the requirements in Financial Instructions (evidence of Cabinet approval) could not be provided?

I refer to my earlier comments regarding the absence of details of payments in respect of this project and that where there was evidence of an executed contract and authorized payment certificates, payments would have been processed.

#### 5. The Laboratory contract in Southside

37. I refer to my earlier statements regarding my direct involvement in the tender and the Cabinet approval process but shall endeavor to address the issues raised. Having reviewed the documents provided to me in my witness bundle, I do recall that

consideration for housing the environmental health laboratory was being given to rental of premises. One premise that I remember was in Southside and another was Lolly's Well.

- (i) Was the Minister involved in the evaluation of the tenders? If so, please explain why he was involved and the extent why you believe this occurred.

38. I was not directly involved in the tender process for a contract with Concord Construction and therefore cannot add any further information to that contained in the documents in my witness bundle [pages 5-2 to 5-9 and 1-24 to 1-25] about the Minister's involvement in the evaluation of the tenders, why he was involved and the extent to which he may have been involved. I have been able to procure additional email correspondence with I believe deals with some aspects of this project and they have been attached [pages 18 – 20 and 23 – 28 of my Annex I].

- (ii) Was the W&E's recommendation redrafted and a further version dated 12<sup>th</sup> April 2010 produced? If so, please explain why you believe this occurred.

39. I refer to my earlier statements regarding my direct involvement in the tender and the Cabinet approval process but shall endeavor to address the issues raised. Having reviewed the documents provided to me in my witness bundle the Ministry file and I have procured from the Ministry file [see pages 29 – 32 of my Annex I] it appears that the architects were instructed to revise the Cabinet Award Recommendation and award it to Concord. I cannot express a belief on why this occurred.

- (iii) Why was Concorde awarded the contract without Cabinet approval?

40. I was not involved in awarding the contract to Concorde and my responsibilities did not extend to seeking Cabinet approval for the award of contracts. However, in an effort to provide helpful information, I have procured a copy of an email [see page 30 of my Annex I] which appears to indicate the then Minister's intention to apprise his Cabinet colleagues of this project and contract award recommendation.

(iv) How were payments authorized when the requirements in Financial Instructions (evidence of Cabinet approval) could not have been provided?

41. I refer to my earlier comments regarding the absence of details of payments in respect of this project and that where there was evidence of an executed contract and authorized payment certificates, payments would have been processed.

6. Purchase of Sand and Rock

42. I refer to my earlier statements regarding my direct involvement in the tender and Cabinet approval process but shall endeavor to address the issues raised. Until my review of the documents provided to me in my witness bundle [pages 3-32 to 3-43], I had no knowledge that this company was owned by a trust, nor the date of the invitation to tender nor the date of incorporation of the company.

(i) The reason why East End Asphalt's lower bid was rejected and who made the decision?

43. Whilst I have no direct knowledge, I have found documents from the Ministry's file [see page 36 of my Annex I] which contain a request for quotation and the response from East End Asphalt. There is a notation on the response which states "*not compatible*". I cannot say who wrote the note, nor when it was written, nor why it was written. The Purchasing Department and the asphalt plant manager at the Quarry were involved in the review of the product quality, the tender process and the bids provided. I am not sure who made the decision to reject the bid and the final selection of vendor; there are no further documents on the file which may assist.

(ii) Whether the Ministry queried East End Asphalt about its bid before rejecting its bid as unrealistically low?

44. I refer to my earlier statements regarding my direct involvement in the tender and the Cabinet approval process. I cannot say whether the Ministry queried East End Asphalt about its bid before rejecting it. Having reviewed the Ministry file, I was unable to procure any documents which would assist me in answering this question further.

(ii) Why the Ministry outsourced the importation of aggregate when:

- a. It could source the aggregate directly at (presumably) lower cost;
- b. It (apparently) agreed to pay Harmony Holding upfront for the importation.

45. I refer to my earlier statements regarding my direct involvement in the tender and the Cabinet approval process. I cannot answer why the Ministry outsourced the importation of the aggregate. I was able to procure some documents which may be relevant to this question [pages 56 – 57 of my Annex I].

46. I do know that any such decisions would normally have been made by the technical officers within the Ministry with the expertise to determine quality of product. I am generally aware that it was industry standard to make a partial upfront payment for purchase of asphalt from overseas. The documents in my witness bundle indicate that a payment of 40% was required [see pages 3-14 to 3-16 and 3-22 of my witness bundle]. Additionally, section 9.9 of Financial Instructions refers.

(iii) Whether 7.4.4.1 (f) of PFA 2002 was followed. In this regard, please identify the requisitioning section head and specify whether a report was submitted to the Permanent Secretary.

47. I am not certain that the section quoted in the answer is relevant to the purchase of sand and rock. It was my experience that these purchases would be governed by PFA 2000. I refer to my earlier statements regarding my direct involvement in the tender and Cabinet approval process but shall endeavor to address the issues raised. Generally, I am aware that the Purchasing Officer would confer with the Mechanical Engineer, who was responsible for the asphalt plant at the time. I cannot specify whether a report was submitted to the Permanent Secretary. Having reviewed the Ministry file, I was unable to procure any documents which would assist me in answering this question further.

(iv) How the Ministry knew to send Harmony Holdings Ltd an invitation to tender on 20<sup>th</sup> April 2009 when the company did not exist at that point in time.

48. I refer to my earlier statements regarding my direct involvement in the tender and Cabinet approval process. I do not know how the Ministry knew to send an invitation to tender to

Harmony Holdings Ltd. Having reviewed the Ministry file, I was unable to procure any documents which would assist me in answering this question further.

(v) Why Cabinet approval was not obtained?

49. I refer to my earlier statements regarding my direct involvement in the tender and the Cabinet approval process but shall endeavor to address the issues raised. Having reviewed the documents provided to me in my witness bundle as well as the additional documents I have provided [pages 43 – 48 and 52 – 54 of my Annex I], it appears that Cabinet approval was not obtained because the then purchasing officer made the decision based on historic practice that did not include preparation of a Cabinet Memorandum for the consideration of the Minister. I became aware that the lack of Cabinet approval was in issue when questioned by the Accountant General's department during the payment process. I followed up with the then purchasing officer and when questioned about the lack of Cabinet approval, his response was that such approval had never been sought for aggregate purchases.

(vi) Please comment generally on why payments were made on this contract if PFA 2002/Financial Instructions had not been followed.

50. I repeat my comments at paragraph 48 above regarding the relevance of PFA 2002. This type of purchase was and is governed by PFA 2000.

51. Having regard to the documents in my witness bundle [pages 3-1 to 3-5, 3-14 to 3-17, 3-19 to 3-23]], payments were made for this purchase because the assistant purchasing officer was satisfied that they had been received in good order in accordance with the detail on the purchase order as evidenced by her signature [page 3-22].

52. I must note that payments were made for this purchase in the early part of fiscal year 2009/2010, prior to the implementation of the requirement a Cabinet Conclusion or Cabinet Conclusion number to authorize payments.

(vii) Are you aware of the existence of a physical contract drawn up for this job? If not, are you aware of why a contract was not drawn up and documented, as required by the PFA 2002?

53. I repeat my earlier comments regarding the relevance of PFA 2002. PFA 2000 requires that acquisitions are by way of a computerized purchase order and not a contract. The purchase order 19000148 [page 3-19 of my witness bundle refers] was generated pursuant to section 7.3 of PFA 2000. I have provided an additional document which may be relevant to this question [page 51 of my Annex I].

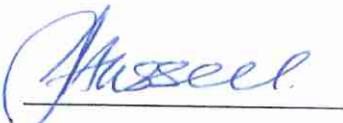
(viii) How did the department confirm that physical receipt of the sand and rock was actually received?

54. The Assistant Purchasing Officer was responsible for verifying the receipt of the goods from the dock to the quarry [pages 3-1 to 3-5 refer].

(ix) Do you know the identity of the principals/ beneficiaries behind Harmony Holdings?

55. I do not have knowledge of the principals/beneficiaries behind Harmony Holding save for what is revealed in the documents provided to me in my witness bundle [pages 3-32 to 3-43].

56. I believe that the facts stated in this witness statement are true to the best of my knowledge and belief.

  
Thomasina Hassell

Sept 15, 2016  
Date