



House of Commons

Business, Energy and Industrial
Strategy Committee

Pre-appointment hearing with the Government's preferred candidate for Chair of the Financial Reporting Council

Twenty-second Report of
Session 2017–19

*Report, together with formal minutes
relating to the report*

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Business, Energy and Industrial Strategy Committee

The Business, Energy and Industrial Strategy Committee is appointed by the House of Commons to examine the expenditure, administration, and policy of the Department for Business, Energy and Industrial Strategy.

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Powers

The Committee is one of the departmental select committees, the powers of which are set out in House of Commons Standing Orders, principally in SO No 152. These are available on the internet via www.parliament.uk.

Publication

Committee reports are published on the Committee's website at www.parliament.uk/beis and in print by Order of the House.

Committee staff

The current staff of the Committee are Chris Shaw (Clerk), Alison Groves (Second Clerk), Ian Cruse, Becky Mawhood and Ashleigh Morris (Committee Specialists), James McQuade (Senior Committee Assistant), Matthew Eaton (Committee Assistant) and Gary Calder (Media Officer).

Contacts

All correspondence should be addressed to the Clerk of the Business, Energy and Industrial Strategy Committee, House of Commons, London SW1A 0AA. The telephone number for general enquiries is 020 7219 5777; the Committee's email address is beiscom@parliament.uk

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Appointment of the Chair of the Financial Reporting Council

1. On 10 July 2019, the Department for Business, Energy and Industrial Strategy (BEIS) announced the nomination of Simon Dingemans as the Government's preferred candidate for the role of Chair of the Financial Reporting Council (FRC). The Secretary of State invited this Committee to hold a pre-appointment hearing and to report on Mr Dingemans' suitability for the post.

2. Select committee pre-appointment hearings scrutinise the quality of ministerial decision-making, which is a proper part of ministerial accountability to Parliament; they provide public reassurance that those appointed to key public offices have been selected on merit; they provide public evidence of the independence of mind of the candidate; and they enhance the appointee's legitimacy in undertaking his or her function, including providing the public with an insight into the candidate's views on the policy issues related to the role.

3. On 12 June 2019, the House of Commons Liaison Committee published a report entitled *Pre-Appointment Hearings*, setting out revised guidelines for select committees carrying out pre-appointment hearings. The Liaison Committee noted that "Cabinet Office guidance requires the sponsor department to consult the Chair of the relevant select committee on the proposed selection process to fill a post subject to a pre-appointment hearing before any recruitment exercise begins. Committees may expect to receive drafts of the job description and person specification for comment".¹

4. Despite the Government's commitment that its "preferred candidate for Chair of the regulator, and future Chairs, will appear before the Committee for pre-appointment scrutiny",² the Chair of the Committee was not consulted prior to the recruitment exercise being launched. The Committee did not receive drafts of the job description nor person specification for comment, and there was no reference to a pre-appointment hearing in the job description. We have not received an explanation from the Department as to why this was the case.

5. Cabinet Office guidance also states that "at least seven working days in advance of the scheduled date for the pre-appointment hearing, unless otherwise agreed, the Department should provide the relevant select committee with the information required to conduct pre-appointment scrutiny". In this instance, the Committee was provided with the relevant information four working days ahead of the pre-appointment hearing. We have been frustrated by the Department's engagement with us at all stages of the process. Pre-appointment hearings are a key part of scrutiny, and it is crucial that committees have the information they need in good time. **We would like to put on record our frustration and dissatisfaction with the Department. We have not been told why the Chair was not consulted prior to the recruitment process being launched and at every stage of the process we have had to ask the Department for the information that should have been provided to us in a timely manner. Pre-appointment hearings are an important**

1 Liaison Committee, Third Report of Session 2017–19, [Pre-Appointment Hearings](#), HC 2307, para 12

2 Business, Energy and Industrial Strategy, Eighteenth Special Report of Session 2017–19, [The Future of Audit: Government Response to the Committee's Nineteenth Report of Session 2017–19](#), HC 2296, p 10

part of the scrutiny process; the Department should seek to facilitate the Committee's work in this respect. The Department's performance in this regard is no reflection on the candidate.

6. The nomination of Mr Dingemans as the Government's preferred candidate followed the conclusion of an open recruitment campaign. Of the eight shortlisted candidates, three were women. Of the three appointable candidates, all were male and white with no declared disabilities. We have noted previously our disappointment and concern that so few public body chairs appointed by the Department are women. Again, whilst this is no reflection on Mr Dingemans as a candidate, it is an issue on which the Department is still not making visible progress.

7. The Committee held a pre-appointment hearing with Mr Dingemans on 17 July 2019. To inform the hearing, the Committee wrote to him on 3 July, seeking information on his interests and independence and his views on the FRC and its successor body. In accordance with the guidelines for pre-appointment hearings agreed by the Liaison Committee, we questioned Mr Dingemans on his personal independence and relevant financial interests.

8. The hearing addressed Mr Dingemans' employment background and other experiences, plus a wide range of issues related to the FRC and its successor body the Audit, Reporting and Governance Authority, including audit reform, market surveillance, sanctions, stewardship and governance.

9. On the basis of the pre-appointment hearing, we are satisfied that Mr Dingemans has the professional competence and personal independence required of the Chair of the Financial Reporting Council. We endorse his appointment and wish him well for his tenure as Chair.

10. In endorsing this appointment, we make the following recommendations:

- The task of reforming the Financial Reporting Council and leading the transition to a new and more powerful regulator is a significant one. The changes required are not only structural but cultural, and will involve staff turnover at all levels, new ways of working, and rebuilding trust in the organisation. Those changes begin with the Chair. Mr Dingemans did not specify to the Committee the number of days per week he intends to devote to the role of Chair, and he confirmed that he is considering a number of other roles in the private sector. ***We are concerned that Mr Dingemans has not fully appreciated the scale of the challenge ahead, and the degree of commitment required for an organisation in need of root-and-branch reform.***
- Restoring public, parliamentary and business confidence in the Financial Reporting Council and its successor body will require strong leadership and operational independence. ***We recommend that Mr Dingemans does not undertake any additional roles that could be perceived to compromise his independence. In this context, we welcome his commitment to write to this Committee in advance of any appointment, setting out how it would not conflict with his role at the FRC.***

- We note Mr Dingemans' length of service and experience in the private sector. Although many skills are directly transferable from the private sector to the public sector, taking on the role of FRC Chair, and that of its successor body, will bring a new set of challenges. Whilst he demonstrated leadership skills, we were concerned that Mr Dingemans may have underestimated the requirement to develop new skills to navigate the new set of regulatory duties. ***We recommend that, upon taking up his post, Mr Dingemans engages with staff members in all areas and at all levels of the FRC, and puts himself in "listening mode". In addition, we recommend that Mr Dingemans has discussions with other regulators to learn about different approaches to regulation, using the full range of hard and soft powers available.***
- In his evidence to us, Mr Dingemans acknowledged that the FRC needs to prioritise key areas where both the Kingman Review and the BEIS Committee have made recommendations. These include better handling of and increased transparency concerning whistle-blowers' complaints, improving audits and corporate reporting, and progress on implementing the audit reform agenda. On this latter point, we are concerned that Mr Dingemans displayed a degree of scepticism about the extent and nature of the change needed and a lack of conviction about the recommendations from the Competition and Markets Authority on a reformed audit market structure. ***We urge Mr Dingemans to focus on these areas as a priority for the FRC and we recommend that he provides written updates to this Committee to ensure effective scrutiny of the FRC, its reform and its functions.***
- This is the most important pre-appointment hearing that we have undertaken this Parliament. Based on Mr Dingemans' evidence to us, we fear that this could be a missed opportunity to deliver the radical reform needed to create a regulator ready to challenge and correct the weaknesses exposed by recent failures in the sector. ***We urge Mr Dingemans to be proactive in embracing the reforms that this Committee, the Competition and Markets Authority and the Kingman review have identified. Our Committee will continue to be actively engaged in reform in the audit sector and we look forward to those reforms being put in place as a matter of urgency.***

Annex 1: Recruitment Diversity Information

The following information was supplied by the Department for Business, Energy and Industrial Strategy following the FRC Chair recruitment campaign.

Of the fifty-seven applicants, all completed a diversity form. Of the fifty-six who declared their gender, forty-three applicants were male, thirteen female, six BAME.

Of the eight shortlisted candidates, all applicants completed a diversity form. There were three females and five males, with two BAME. Of the six candidates that were interviewed, there were four male and two female, with one BAME candidate.

Of the three appointable candidates, all were male and white with no declared disabilities.

Appendix 2: Questionnaire

Questionnaire for the Government's preferred candidate for the Chair of the Financial Reporting Council: Simon Dingemans.

What motivated you to apply for this role, and what specific experiences would you bring to it?

The state of financial reporting in the UK has received significant attention in recent years provoking a valid debate over whether it is fit for purpose. While recent high-profile corporate failures have heightened that debate, the concerns raised around audit quality, effective supervision and ultimately the accountability of those preparing financial statements have been around for a lot longer and particularly since the financial crisis over a decade ago.

The failure to address those concerns has contributed significantly to the broader loss of confidence in business and I agreed with the argument that something more radical would be required to reverse that trend. As a result, when the Kingman report proposed the creation of the ARGAs as a new body to replace the FRC and to drive a series of very fundamental reforms, I was interested to see how those recommendations would be received. With their endorsement by the Secretary of State and broad acceptance of the need for a very different approach, I felt that there was a real opportunity to deliver the necessary step change in the financial reporting framework in the UK alongside a strengthening of the FRC's other responsibilities for Stewardship, Governance and nonfinancial reporting.

This new mandate for change is what motivated me to apply for the role of Chair of the FRC. The opportunity to lead the evolution of the FRC and its replacement by the ARGAs is a significant one. Together with the successful delivery of the recommendations of the Kingman Report and other proposed changes, including from this Committee, the role of Chair offers the opportunity to contribute meaningfully to restoring confidence and trust in business and the benefits that it can bring, including increased investment and stronger economic growth.

The next few years will be a period of significant change for the FRC requiring a very fundamental transformation, including the settling up of the new body, the ARGAs. I believe I can contribute and help lead this journey as Chair given my very direct experience of major transformations in my previous roles. Over the last 8 years, I have served as a member of the Board and Chief Financial Officer of GlaxoSmithKline plc, a large and complex organisation employing around 100,000 people. In that time GSK has been through its own multi-year period of transformation. During this time, I was directly accountable for setting strategic goals and objectives, monitoring and tracking them for successful delivery and holding the implementation teams to account. This very real hands-on experience and my resulting track record of successful delivery will, I believe, help me to support and guide the executive during this period of significant change.

Delivery of this level of change is also about engaging the organisation at all levels and persuading employees of the reasons for the changes and how each can play their part in delivering them. At GSK, we spent considerable time on this engagement process and the successful execution of the re-shaping of the company in recent years has been heavily

reliant on the transparency we have insisted on for all employee communications. These skills will be very relevant to aligning the wider FRC organisation to the cultural changes that will be required.

However, engagement will not only be needed internally. The many stakeholders for the FRC mean extensive external communication and in this area, I bring significant experience given my role at GSK but also my background formerly as an advisor to many large FTSE companies. In both roles I have needed to influence, communicate and engage with investors, media and regulators. The role of Chair will require similar engagement and I would be comfortable representing the Board and the FRC more broadly in these types of situations.

If appointed, are there specific areas within your new responsibilities where you will need to acquire new skills or knowledge?

The role of Chair of the FRC would build on my experiences to date which I believe cover the key principal responsibilities identified. As a result, I do not believe there are specific areas that would need new skills directly. However, inevitably, my experience has varying degrees of relevance and so some adaptation and translation will be required to deliver the role successfully. I have a clear track record of such adaptation, for example in the translation of my experiences before GSK to my role as CFO. This also required working closely with my own team and others in the company to draw in specific areas of expertise or hire additional capabilities, as required.

I would expect to do the same with the team at the FRC as it evolved, including the proposed new executive leadership. To deliver the transformation proposed, new skills and capabilities will be required in the team, including at Board level and also some step-up in the seniority of those leading the change. In the short term this is likely to be particularly required in areas such as the team delivering AQRs. This is because I see this as an area where I believe we can make a significant impact relatively quickly while other elements of the transformation to the ARGA, including the new statutory framework, are being prepared and implemented.

How were you recruited? Were you encouraged to apply, and if so, by whom?

I was approached through the appointed Headhunter, Odgers.

Do you currently or potentially have any business, financial or other non-pecuniary interests or commitments, that might give rise to the perception of a conflict of interest if you are appointed? How do you intend to resolve any potential conflicts of interests if you are appointed?

I have no other appointments or interests at present that I believe should give rise to any conflict of interest with the role as Chair of the ARGA. Any investments I hold in PIEs are managed on an arms length discretionary basis except for my shareholdings in GSK as some of those holdings are subject to retention and other restrictions. If an issue arose concerning GSK during my term, I would recuse myself from any relevant decisions.

If appointed, what professional or voluntary work commitments will you continue to undertake, or do you intend to take on, alongside your new role? How will you reconcile these with your new role?

I am considering a number of other roles in the private sector, including potential board or investing roles. However, I do not have any at the moment and I will only consider them if they allow me the time and flexibility necessary to fulfil my role as FRC Chair. I am determined that any such additional roles do not create a real or perceived conflict with being FRC Chair.

Have you ever held any post or undertaken any activity that might cast doubt on your political impartiality? If so, how will you demonstrate your political impartiality in the role if appointed?

None.

Do you intend to serve your full term of office?

Yes.

How will you manage the transition to ARGA? How different will the new independent regulator look and feel under your Chairmanship?

The transition to the ARGA will be a very significant one from the current ways of working at the FRC and we need to be realistic that completing that journey will take some time before the changed is embedded and sustained. However, with clear goals, I believe that the new independent regulator can make early progress by setting a very different expectation amongst those it regulates and supervises including, in particular, the preparers of accounts and those who audit them.

To do this I would want to set a much more proactive agenda in the early days to call out the quality improvements that are needed and establish much clearer benchmarks. This will require greater levels of review and more transparency around the results of those AQRs, in a very similar way to the US approach to such reviews. It will also require a cultural change to be more proactive in anticipating issues where flags are showing but also to investigate those that do arise, thoroughly but with much greater pace so that lessons can be learned for all more quickly.

Much of this can be done while the other more structural changes being contemplated are enacted but should not be seen as a substitute for the new statutory framework recommended by Kingman. Without this clearly being expected to be in place, it will be all too easy for those who would avoid the changes to delay and dilute the momentum now in place for real and lasting change.

Establishing this different approach will also require a refresh of the Board and the team leading the new regulator. Some of the critical early steps are already underway but more will be required starting at the board level. This needs to be done in a way that does not lose knowledge continuity (where relevant) or create distraction but will be a vital part of changing the culture. Both Board and executive leadership need to own that change and role model it consistently.

What qualities and experience would you look for in the CEO of ARGA?

The transition of the FRC to the ARGA and its new responsibilities will require a CEO with very strong leadership skills including, in particular, the ability to communicate internally and externally with energy around the changes being targeted. To drive the

cultural change I have described, the CEO will need to exemplify that same proactive profile and approach and be able to engage the current staff of the FRC and recruit and attract the new capabilities that will be required.

The successful candidate should also have a track record of driving change in large organisations and be able to articulate clear goals and how they should be tracked and monitored for delivery. That record would demonstrate an ability to work with multiple stakeholders and deliver broad support for the change and well as execution of the agreed objectives. This will be important to the wider objective of re-building trust in business and ensuring, in particular, that there is clear alignment as to the purpose of an audit and that the current “expectation gap” is addressed.

What sort of cultural change is required under the FRC and ARGA? How would you lead this?

To deliver the changes being targeted will require a significant cultural change. One that establishes the ARGA as more proactive, challenging and willing to confront vested interests. In short it needs to be prepared to show more teeth and convince those it regulates that it will use them if necessary. This will also allow it greater credibility to provide much needed leadership on other reforms such as the debate on a UK “Sarbanes-Oxley” type framework.

To do this will require appropriate resourcing to be able to move quickly and thoroughly, but also a very different mix of skills and capabilities to that in place today. It likely will also need different levels of seniority among those leading the reviews and investigations to reinforce the credibility of the new organisation and demonstrate that it will be acting differently.

In addition, I would be very focussed on making sure that the new body has sufficient range of skills and backgrounds to dilute any real or perceived closeness or conflict with those it regulates, particularly the Audit profession.

What measures would you put in place to stop the FRC and ARGA being captured by those they regulate?

Clearly the FRC and its successor, the ARGA, needs to have the requisite technical skills within the organisation or available independently to complete the reviews it needs to do. However, other inputs and views are also important including those of investors and other users of accounts. As a result, I believe that it will be important in delivering the changes proposed that the ARGA builds a team with a much broader range of skills and backgrounds than the FRC has today. This will be particularly important if the ARGA is really to adopt a more proactive approach to early warning signals.

This greater breadth and new talent will bring different perspectives and allow for a more challenging approach. However, I would also be very focussed on making sure that it established a balance that prevented the ARGA from becoming too close to any one group, particularly the Audit profession. This shift in backgrounds needs to start with the Board and Executive team but also to be driven through the organisation over time.

The proposed new funding arrangements for the ARGA are critical to provide the resources necessary to build the capabilities and greater capacity required. Importantly,

however, they will also allow for a re-shaping of the team to bring more seniority to key roles, for example those leading the AQRs, and through those new hires shift significantly the credibility of the ARGAs.

How would you overcome organisational resistance to change?

As highlighted in Q1, delivering this sort of change will require engaging the broader organisation effectively. Not only is the ability to do this a key requirement for the new CEO, but it will also be for the wider executive team.

Engaging at all levels will help employees at all levels to understand the changes being proposed and decide if the new direction is for them or not. Inevitably there will need to be a change in capability and some turnover should be expected. New hires will also be required, not least because the ask of the ARGAs is significantly broader, but existing staff should be offered support and training to engage in the new ways of working. My experience of similar change journeys is that they can lead to the release of significant energy if the objectives are clear and those who would block progress are identified early on in the process of change.

Appendix 3: Candidate CV

Simon was until recently the Chief Financial Officer and a member of the Main Board of GlaxoSmithKline plc. He stepped down in May 2019 after over 8 years with the company. During his time with GSK, he provided operational and financial leadership through a period of significant business transformation including extensive restructuring and the strategic re-shaping of the group and its three global businesses: Pharmaceuticals, Vaccines and Consumer Healthcare, which together employ nearly 100,000 people.

As part of his role at GSK, Simon was directly responsible for Global Finance and several of the company's other key support functions including Technology, Data and Analytics. He led a number of significant operational change programmes for the company including extensive restructuring, capital investments and technology and systems upgrades. He also drove a number of major strategic transactions.

These included a three-way asset swap with Novartis, a consumer JV with Pfizer and the acquisition of a key oncology platform to strengthen GSK's pharmaceuticals pipeline.

Simon joined GSK in 2011 from Goldman Sachs International where he was a Managing Director and Partner.

Simon has been a Trustee of the Donmar Theatre since 2018 and also served as Chairman of the 100 Group of Finance Directors between 2014 and 2016. He has a Masters Degree in Geography from Oxford.

Career Highlights and Experience:

Chief Financial Officer & Main Board Director, **GlaxoSmithKline plc**

Jan 2011-May 2019

Partner & Managing Director, **Goldman Sachs International**

Jan 1996-Dec 2010

Director, **S.G. Warburg & Co.**

Sep 1985-Dec 1995

Formal Minutes

Wednesday 17 July 2019

Members present:

Rachel Reeves, in the Chair

Vernon Coaker	Mark Pawsey
Stephen Kerr	Anna Turley
Peter Kyle	

Draft Report (*Pre-appointment hearing with the Government's preferred candidate for Chair of the Financial Reporting Council*), proposed by the Chair, brought up and read.

Ordered, That the draft Report be read a second time, paragraph by paragraph.

Paragraphs 1 to 10 read and agreed to.

Appendices agreed to.

Resolved, That the Report be the Twenty-second Report of the Committee to the House.

Ordered, That the Chair make the Report to the House.

Ordered, That embargoed copies of the Report be made available, in accordance with the provisions of Standing Order No. 134.

[Adjourned till Tuesday 23 July at 9.45 am]

List of Reports from the Committee during the current Parliament

All publications from the Committee are available on the [publications page](#) of the Committee's website. The reference number of the Government's response to each Report is printed in brackets after the HC printing number.

Session 2017–19

First Report	A framework for modern employment	HC 352 (HC 966)
Second Report	Leaving the EU: implications for the civil nuclear sector	HC 378 (HC 881)
Third Report	The safety of Electrical Goods in the UK	HC 503 (HC 920)
Fourth Report	Pre-legislative scrutiny of the draft Domestic Gas and Electricity (Tariff Cap) Bill	HC 517 (HC 865)
Fifth Report	The impact of Brexit on the automotive sector	HC 379 (HC 1018)
Sixth Report	The impact of Brexit on the aerospace sector	HC 380 (HC 1049)
Seventh Report	The impact of Brexit on the processed food and drink sector	HC 381 (HC 1461)
Eighth Report	Pre-appointment hearing with the Government's preferred candidate for Chair of the Competition and Markets Authority	HC 985
Ninth Report	The impact of Brexit on the pharmaceutical sector	HC 382 (HC 1426)
Tenth Report	Carillion	HC 769 (HC 1392, HC 1456)
Eleventh Report	Pre-appointment hearing with the Government's preferred candidate for Chair of Ofgem	HC 1353
Twelfth Report	Draft National Policy Statement for Geological Disposal Infrastructure	HC 1092
Thirteenth Report	Gender pay gap reporting	HC 928 (HC 1895)
Fourteenth Report	Electric vehicles: driving the transition	HC 383 (HC 1881)
Fifteenth Report	Small businesses and productivity	HC 807 (HC 2017)
Sixteenth Report	The response from business to the Withdrawal Agreement and Political Declaration	HC 384

Seventeenth Report	Industrial Strategy: Sector Deals	HC 663 HC 2295)
Eighteenth Report	Executive Rewards: paying for success	HC 2018 (HC 2306)
Nineteenth Report	The Future of Audit	HC 1718 (HC 2296)
Twentieth Report	Carbon Capture Usage and Storage: third time lucky?	HC 1094
Twenty-first Report	Energy Efficiency: building towards net zero	HC 1730
First Special Report	Industrial Strategy: First Review: Government Response to the Committee's Second Report of Session 2016–17	HC 337
Second Special Report	Corporate governance: Government Response to the Committee's Third Report of Session 2016–17	HC 338
Third Special Report	Apprenticeships: Government Response to the Second Joint Report of Session 2016–17	HC 450
Fourth Special Report	Leaving the EU: negotiation priorities for energy and climate change policy: Government Response to the Committee's Fourth Report of Session 2016–17	HC 550
Fifth Special Report	Pre-legislative scrutiny of the draft Domestic Gas and Electricity (Tariff Cap) Bill: Government Response to the Committee's Fourth Report	HC 865
Sixth Special Report	Leaving the EU: implications for the civil nuclear sector: Government response to the Committee's Second Report	HC 881
Seventh Special Report	The safety of Electrical Goods in the UK: Government Response to the Committee's Third Report	HC 920
Eighth Special Report	A framework for modern employment: Government response to the Second Report of the Work and Pensions Committee and First Report of the Business, Energy and Industrial Strategy Committee of Session 2017–19	HC 966
Ninth Special Report	The impact of Brexit on the automotive sector: Government Response to the Committee's Fifth Report	HC 1018
Tenth Special Report	The impact of Brexit on the aerospace sector: Government Response to the Committee's Sixth Report	HC 1049
Eleventh Special Report	The impact of Brexit on the pharmaceutical sector: Government Response to the Committee's Ninth Report	HC 1426
Twelfth Special Report	Carillion: Responses from Interested Parties to the Committee's Tenth Report	HC 1392

Thirteenth Special Report	Carillion: Government response to the Committee's Tenth Report	HC 1456
Fourteenth Special Report	The impact of Brexit on the processed food and drink sector: Government Response to the Committee's Seventh Report	HC 1461
Fifteenth Special Report	Electric vehicles: driving the transition: Government Response to the Committee's Fourteenth Report	HC 1881
Sixteenth Special Report	Gender pay gap reporting: Government Response to the Committee's Thirteenth Report	HC 1895
Seventeenth Special Report	Small businesses and productivity: Government Response to the Committee's Fifteenth Report	HC 2017
Eighteenth Special Report	Industrial Strategy: sector deals: Government Response to the Seventeenth Report of the Business, Energy and Industrial Strategy Committee	HC 2295
Nineteenth Special Report	The Future of Audit: Government Response to the Committee's Nineteenth Report	HC 2296
Twentieth Special Report	Executive rewards: paying for success: Government Response to the Committee's Eighteenth Report	HC 2306