

A Case of Mismanagement of Irish Government Funds

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Introduction

I mentioned in my [Final Report](#) that I'd send you a brief communication in December revealing the name of the lawyer who responded to my request for a legal opinion on my case with an obscene message, and a couple of other items.

First, I've included links to my three Reports below (Trilogy). The reason I include them is because the European Ombudsman Institute (EOI) website has been overhauled and all hyperlinks changed. Therefore, the original EOI links to two of my Reports (first and update) will no longer directly link you to these Reports, although they will link you to the EOI website where they can still be accessed (searched). Of course, any of these Reports can also be accessed on my Failte 32 (www.failte32.org) website - homepage.

Additionally, a concern I raised in my [update Report](#) (intro) was that the Irish Government may put in a request to the EOI to have my Reports removed altogether from their website. Therefore, if you find in time that you can no longer access my Reports on the EOI website ([EOI print screen](#)), then ask yourself what it was in my Final Report that made it so important that they be taken down when it was perfectly acceptable to host them as standalone reports prior to my Final Report.

While I have a lot of respect for the EOI, there's always the possibility of the Irish Government being able to get to at least one person who'll do their bidding (the truth can always be compromised, all you have to do is justify your actions based upon some inane political or other grounds).

<http://www.eoi.at/wp-content/uploads/2018/09/Report-A-Case-of-Mismanagement-of-Irish-Government-Funds.pdf>

<http://www.eoi.at/wp-content/uploads/2018/09/Irl-update-Report-February-2018.pdf>

<http://www.failte32.org/wp-content/uploads/2019/10/Final-Report.pdf>

My Reports are really for those involved in oversight functions, and so I expect will be read (hopefully) by people who do this type of reading as part of their day jobs. That said, I've sent them to the Irish community and many others in influential positions all over the world, but they're a bit complicated reading.

As I mentioned in my [first Report](#), "I therefore had to dig deep into many of the email replies I received in the hope that I could, as they say, find the 'Devil in the details.'"

However, I've always included some non-analytical reading to keep my Reports interesting to the layman.

And, for a little more context, let me refer back to my [third summary document](#) where I state in part, "For someone who has never had a falling out, or an argument of any kind, and always thought that I had a very good relationship with the members of the Irish Government that I met and got to know by engaging with them in a very positive way, because ultimately I hoped it would help the Irish people, I find the actions and behavior of the Irish Government departments/agencies and some of their employees referred to within, very unusual and difficult to reconcile."

You just can't do any honest business with these people.

Second, let me reorient you by summarizing my case, and then I'll present the results from the requests I made to certain individuals/organizations in my Final Report, and detail some recent developments.

My Reports start with the original complaint against the Irish Government (breaking competitive tender rules - [first Report](#)), and then further expose another more serious crime (misrepresentation of transfer of funds - [update Report](#)). The approach taken in both Reports was to gather as much information/feedback as possible from the Irish Government and others, and then try to reveal as many inconsistencies as I could to at least get as much circumstantial evidence to build a case (and now strong evidence in my [Final Report](#) against Chartered Accountants Ireland - ICAI). I was then subsequently able to I believe prove fraud on the part of ICAI (Final Report), thus corroborating that which I exposed in my first and update Reports.

Specifically, as per my [first Report](#):

A former Irish Government Minister took advantage of Innovation Fund Ireland (IFI - an Irish Government funding scheme, 2010) when he knew he was going to be soon out of office by preferentially awarding funding from IFI (run by two Irish Government agencies, NTMA and EI) to a US VC firm outside competitive tender rules before the general elections. After the elections he wouldn't have been able to do this as they were going to occur before the IFI evaluation process was completed. **This was the first part of crime.**

As per my [first](#) and [update Reports](#):

The NTMA/NPRF gave the impression that IFI was a private entity (private equity) as opposed to a government entity ([EI print screen](#)) in the NTMA's annual [financial accounts](#), 2010 (I discovered this while trying to hold the Irish Government accountable for the above crime). Therefore, they misrepresented a transfer of funds from the NTMA to IFI (one government entity to another) as an investment in a private equity fund in their 2010 accounts. This was part of the cover up.

I believe the NTMA/NPRF couldn't give directly to the US VC firm **under** IFI and so couldn't legally put the name of the US VC firm in their annual financial accounts under the private equity section, hence they put IFI instead. You can't pretend that a government entity (IFI) is a private entity in your annual accounts in order to be able to allocate some of your (NTMA) funds as if you were allocating them to a private equity firm. This is fraud. This was a transfer (from one government account to another), not an investment in a private equity firm, so that they could circumvent their mandate. **This was the second part of the crime.**

And, as per my [Final Report](#):

I can now finally prove my case in its entirety through the release of just one audit document. Unfortunately, all of the organizations that have access to, or can access, the document have refused to provide it (NTMA/NPRF, PwC, ICAI, Comptroller and Auditor General. The Irish Prime Minister and the Irish Police Force have effectively refused to provide it by not responding to my request for an investigation wherein the release of this document could be compelled). And ICAEW, ICAI and PwC I believe lied about its scope of services. **I also believe that I have proven fraud on the part of ICAI, which corroborates all of the above.**

Final Report Results

Results from the requests I made to certain individuals/organizations in my [Final Report](#) (p.29):

1. I heard back from the NTMA regarding my application for an internal review (appeal) of my FOI request ([Attachment G](#), which is a continuation of [Attachment F](#), Final Report). I was told that I should expect a decision letter to issue not later than 5 November 2019. I never heard back from them once the specified time had expired. I therefore appealed to the Information Commissioner.

It was only after the Information Commissioner had received my appeal ([Attachment H](#)) that I heard back from the NTMA on 8 November 2019 (three days late) adding a [variation](#)/adjustment of their original decision (surprise surprise!) with the benefit of hindsight having received from the Information Commissioner a copy of my appeal, a requirement under section 22(6) of the FOI Act. The variation effectively **denied that an audit plan had ever existed**, which is obviously a blatant lie as it **contradicts everything stated in this regard by the oversight bodies (ICAEW, ICAI etc.)** as detailed in my [update](#) and [Final](#) Reports.

The NTMA's story had to change after the evidence I presented in my [Final Report](#), and when I stated (Intro), "Therefore, first, I can now finally prove my case in its entirety through the release of just one audit document (Attachment 1)."

I won't further narrate my communications with these people but instead let you read the attached emails/letters for yourself.

Note: Based upon the Information Commissioner's reply to me ([Attachment H](#) - very end of 'Acceptance Letter to Applicant' email), it looks like they're moving offices. It's good to know they're acting on what I'm exposing in my Reports (p.200 of my [update Report](#) under the heading 'SIPO').

2. I never heard back from any of the Irish lawyers listed on p.21 of my [Final Report](#) regarding providing me with a legal opinion on my case.

Recent Developments

1. After publishing my Final Report, I received a communication from the Financial Services and Pensions Ombudsman (FSPO). Their communication with me seemed to make no sense as per my email reply to them. They're not even out of the gate and red flags are already flying ([Attachment I](#)) and (Print Screen [FSPO](#)).

It's clear from the above communications (and lack thereof) that these organizations will cover up until the very end. The final insult to the Irish people. Therefore, you can take it that this will be my final communication to you on this matter as I've no doubt the FSPO will be of little assistance, and the Information Commissioner's decision (four months or longer from now - [Attachment H](#)) will state that which the NTMA has already stated its '[variation](#)' decision letter above, and there's nothing else left for me to go on. So, let them play their little games by themselves for the next few months. But, I fought my corner as best I could.

Tribute to my Father (on his passing in October, 2019)

If you'll kindly bear with me a little longer, I'd like to tell you a little about my father (my da). You might ask why I'm doing this? Because, although not directly, he's connected to my Reports in many ways.

Additionally, many of you on my email list are fine people in influential positions in many countries, and I've no doubt you're as honest and ethical as my father was in life and in business, and I'd like for you to know a little about who he was.

And I'd like some things on the record.

He represented the good qualities the Irish people stand for, qualities not very often seen in the Irish Government. Thank you for letting me share this tribute with you and for not kicking me out of your email boxes over the many years I've entered them. This will be my last one to you.

He would have done anything for his family, and he helped many others outside of his family and never looked for anything in return.

My parents moved to Limerick from Westport, County Mayo, Ireland, in fact from Ballina where my father worked at the time. He managed the division of United Drug (now UDG Healthcare) in that region, and after having significantly improved productivity there, was asked to manage the Limerick division. Having significantly increased productivity at this location also, and to cut a long story short, my parents decided to go out on their own and set up a competing pharmaceutical business.

They had a lot of respect for the Limerick people and United Drug staff, as did they for my parents, and literally half of the staff left with my father to join the new company where many of them remained with my parents for many years up until the company, Allied Pharmaceutical Distributors Ltd. (APD) and Allphar, merged with a pharmaceutical cooperative (now [Unipharm](#)) twenty something years later.

I worked with the staff at APD many times over the years (as did my brothers and sisters) as far back as when I was thirteen years of age, and I've great memories of all of them and their great work ethic. My father was very happy to have been able to sell to the community of pharmacists who supported him down through the years, while at the same time look out for his staff.

No mean achievement for a couple who left County Mayo in an old station wagon and a small mobile home where they started a family, residing not far from United Drug Limerick, by the beautiful Shannon river, until they could afford to move into their first home a year or so later (there were no Irish 110% mortgages back in those days).

When I was around twelve or thirteen, we moved to what in Limerick would be considered a more upscale neighborhood as our business became more successful (the benefits of indigenous family businesses to improve your quality of life early on - my Reports have repeatedly emphasized the importance of Irish indigenous industry), and an even bigger back yard, the Bishop of Limerick's grounds (we used to get kicked out of there too!), although we missed our old home a lot and the great American visitors we used to get to meet all the time living next door to an international hotel.

Our company was an indigenous Irish business (SME - Medium Sized Enterprise) established in the early 70's that employed many people over its more than two decades of operation in an economic environment often times burdened by massive public debt and income tax rates that went as high as 60% in the 80's. There were no government grants available to companies like ours unlike many Enterprise Ireland client companies now fallen by the wayside, we worked constructively with the union over the years, and never to my recollection did we ever lay off any employees (certainly never solely to improve our bottom line, although I do remember

the threat of a strike or two at most over the years), and yet the company survived and was very successful, at one time even discussing a possible IPO.

You would think that CEO's today, many of them with their Ivy League MBA's, could figure out innovative alternatives to using layoff strategies solely to improve their bottom line (where company failure isn't even on the horizon - this should be a legal requirement!). Let's not sing their praises on Wall Street when their 'success' is based upon the use of this blunt, neanderthal-like, mindless instrument outside of legitimate potential company failure. Those who use this 'en masse' strategy (which should always be used as a last resort), when company failure is not on the horizon, do not seem to be very bright in my opinion (academically bright perhaps). Companies should always be as much about people as they are about profits.

The Harvard Business Review (June 2018) states in part, "To keep up, many organizations have had to rethink their workforce strategies, often making changes that are disruptive and painful. Typically, they turn to episodic restructuring and routine layoffs, but in the long term both damage employee engagement and company profitability. Some companies, however, have realized that they need a new approach."

Additionally, according to research published by Rutgers School of Management and Labor Relations and Binghamton University (Aug. 2018), "Chief executives who are paid less than their peers are four times more likely to lay off their employees."

The philosophy behind my parent's company was a quality of life one, where profits, although important to keeping a company comfortably afloat, never ruled over the quality of life of our employees and stakeholders. The point here is that my father and I'm sure other good Irish business men and women just did the right thing in business and therefore did not need to be told these things by all these distinguished articles and magazines. So, to all you CEO's, the most touted and obvious solution is not always the most effective.

My father was always pro-women's rights. I know that my father would have loved to have seen at least 50% of the seats in Dail Eireann (Irish Parliament) occupied by women during his lifetime, as a man with four daughters (and three sons). Wouldn't it be great if there was a women's movement/revolution in Ireland (perhaps this will be the form of the next revolution in Ireland alluded to in my Final Report) where a coordinated effort is made among women across Ireland the purpose of which is to redistribute seats to give a more accurate representation of the Irish demographic in Dail Eireann, eventually putting the first female in the Taoiseach's Office. It's about time!

According to the Irish Times, "In the 100 years since women won the vote, only 114 individual women in total have been elected to the Dáil. Of the 4,575 Dáil seats available over 30 elections since 1922, women held 274 of them, just 6 per cent of the total."

Something radical has to be done here. The Irish women I've met stateside for example who take an active role in the Irish American community have been instrumental to the success of many Irish American organizations throughout the US. And, it's no different back home based upon my knowledge of my mother's involvement in organizations like Zonta Limerick/Shannon at the time, and my experience engaging with some Ireland-based organizations through my US Failte 32 initiative.

My mother who came from teaching background in County Mayo, and had seven of us (and we were all little angels :), got more involved in the company as we got older including becoming a member of the board of directors (and she was a shareholder in her own right), demonstrating that there are no barriers to what Irish women can achieve even in old parochial church and state dominant Ireland. Lay the groundwork for indigenous industry, and the Irish people, both men and women, will capitalize on it. And, my mother is still involved in business ventures and other pursuits abroad.

My sisters too are independently minded, left Ireland to pursue their education and/or careers, and have achieved success in their respective fields and companies both at home and abroad.

And, following in my father's footsteps, they have since established successful indigenous businesses outside of Ireland in different countries, which my father was very proud of, and I've no doubt that had they all remained on in Ireland, they'd have established four to five Irish/EU based indigenous businesses (not including the multiple biotech HPSU's below) as opposed to zero now.

Back when, our agency business, Allphar, was spun off from our wholesale/supply chain services business (APD), and today, the companies my family has founded/cofounded include a leading overseas pharmaceutical company in its market niche (which could have been a spin-off company based in Ireland), a firm that specializes in early oncology clinical development and decision science, a fund (new) that invests in global pharmaceutical retail market opportunities/emerging technologies (although one of its cofounders is Irish-based, its investment mandate does not include Irish entities), and, outside of the pharmaceutical industry, a company that specializes in product creation, innovation & design for hotels and casinos.

Some endeavors have not been so successful. I don't need to remind you that my case against the Irish Government was based on the abuse by them of an excellent and unique opportunity for Ireland particularly in terms of employment.

Having a presence here in the US for example for many years (and other investment) led to the identification and successful engagement of a prominent US life sciences company to commit to setting up its European operations in Ireland, which would have brought multiple biotech companies to Ireland (low teens per the original private placement memorandum (PPM)) to be located across Ireland, and created a self-sustaining support and corporate development infrastructure in Limerick or Dublin, establishing Ireland as a viable R&D hub for this industry.

These biotech companies had already benefited from considerable investment, the value of which (of the order of tens of millions per the Iverna proposal to the Irish Government) significantly exceeded Innovation Fund Ireland's (IFI) matching criteria.

The initial entity created to accomplish the above, Iverna Group, was cofounded here in the US with other Americans with well respected performance and compliance in the financial services industry.

Unfortunately, none of this was good enough for the Irish Government, but lesson learned.

The important point to make here is that if indigenous businesses like APD that were not grant-supported could spin off new businesses including grant-supported type enterprises, just think how much indigenous industry could flourish in Ireland with across the board grant support. **There would be a multiplier effect** (but let's keep Ireland's enterprise agencies out of it where they have become a corrupt power structure).

So, I say to the Irish Government, learn from those who knew how to develop indigenous industry properly and in an ethical manner, and who were very well respected in the pharmaceutical industry in Ireland (and abroad).

The Irish Government has to get its act together and establish realistic and competent policy on indigenous industry development, and eliminate the incompetency and potential for fraud that exists in its enterprise agencies by either getting rid of them or significantly changing their structure, culture and strategic direction.

If the Irish Government were smart, they'd grant-support all indigenous Irish businesses, including supply chain services companies and the like. Grants could be disbursed through more equitable mechanisms where the power structure is eliminated thus minimizing the potential for abuse. That is, no Irish Government involvement whatsoever, via board seats and the like, in private companies that are funded by the Irish taxpayer.

My father successfully fought many battles in business (one example being Allied Pharmaceutical Distributors v. Walsh - see note below), including I'm sure some of the same types of people I'm now fighting, and outside of business by always protecting his family first whether against life's many contingencies or more severe circumstances.

I can remember when I was younger, I must have been around sixteen or seventeen, our home was broken into late at night. We had break-ins before to our business/company but never to our home that I can remember. My father chased them out of the house (they had entered my parent's bedroom), coming close enough to nearly decking one of them as they ran into our back yard. They were found a short time later on the Bishop's property just over our back garden wall. It turns out they were petty thieves on the lookout for easy opportunities.

Note: The solicitor who represented my father was one of very few obstinate lawyers in the pursuit of justice in Ireland who never behaved in the sheep-like manner of most all Irish lawyers today. My father, just as obstinate in the pursuit of justice, got all of his money back having been told by everyone that he couldn't win the case against these people.

See <https://www.bailii.org/ie/cases/IEHC/1990/1.html> (or <http://www.failte32.org/wp-content/uploads/2019/12/Allied-Pharmaceutical-Distributors-v.-Walsh-1990-IEHC-1-14th-December-1990.html>) and [Principles of European Contract Law \(Print Screen\)](#)

Finally, as regards revealing the lawyer's name, my father died, at a good age, just after I had just completed my Final Report, but while I was still in the process of publishing it. We had our differences, and that's all they were, we both understood that everyone is entitled to their differences, but he always insisted that we do the right thing, no excuses. He had zero tolerance for not doing the right thing. My Reports no doubt were motivated by this. So, I decided to ask my father for his advice, what would he have done?

My father would have agreed with my original decision and told me not to reveal the name of the lawyer, adding that his obscene response represented how the other approximately two and a half thousand Irish law firms responded to me. So why let the rest of these people off the hook by limiting accountability to just one person. Therefore, everyone can find out the names of all the lawyers who are members of the Law (Solicitors) Society of Ireland, so I'm not going to reveal this particular individual's name.

I was definitely going to reveal his name prior to my father's passing (I certainly wasn't bluffing), particularly since I had recently given this lawyer an opportunity to do the right thing by again requesting a legal opinion on my case. His reply was "I am working at full capacity so I am not in a position to assist you."

I will say tho to the lawyer that I hope you know what your law colleagues think of you in that they were willing to let me publicize your name. Next time, keep your choice words for those who deserve it.

I am however going to reveal the names of the other lawyers detailed in my [first Report](#) whose names I didn't reveal in my [update Report](#) (I only revealed the names of three lawyers).

Under (b) p. 52:

David Donegan, DONEGANS, Solicitors, 6, Lapps Quay, Cork, Ireland.
E-Mail: ddonegan@donegans.ie Web: www.donegans.ie

Under (c) p. 52

BRENDAN T. MULDOWNEY & CO., Solicitors, 7 Church Street, Longford, County Longford.
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Under (f) p. 57

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Under (g) p. 57

Julian Grant, Grant and Company Solicitors, 26 Fair Street, Drogheda, County Louth, Ireland, DX: 177006 Drogheda 2.
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Under (h) p. 59

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E-mail: Law@millmatt.ie

Under (j) p. 61

I won't mention this person's name as I believe his intentions were possibly honorable. He had ended his communications with me by stating, "I've passed on your response and my solicitor friend will be in contact with you in due course."

It seems his solicitor friend dupped both of us.

The worst thing about Irish Government crime is that you have the crime itself in addition to all the other crimes that accompany the cover up by most everyone in the Irish Government, including Irish Government oversight bodies and others. Your government is no longer a government when this happens. It's no different than an exclusive private club.

We have to understand that oversight bodies over time will inevitably become compromised, it's human nature (unfortunately), so it's critical that we have procedures in place to oversee the overseers, meaning the need for umpteen degrees of separation. I've experienced firsthand how even new organizations can so easily stray from their bylaws and operate in a way contrary to their stated mission.

Anyhow, I think my da would agree it's time I moved on, and so I'll end here. There are only twelve rounds in a fight. But, I'm glad for his good example, without which I might never have taken on these people.

His ashes were spread over Long Reef in Australia, his adopted country which he loved so much, where he emigrated with my mother in his later years. Like so many Irish before and after him, his ashes will be spread over the soil of another land.

I think we made the right decision here.