Solutions

2.1

- About 43,000 jobs; pension deficit around 990m.
- Write-offs of 845m in 2017.

2.2

- Cover: $3 \times 9{,}500 = 28{,}500$ behind the payment.
- With 15,000 to pay, the bank must hold 28,500 after it - otherwise the dividend waits. The test is cash, not earnings.

2.3

- Control 1: the committee challenges revenue estimates.
- In practice: the ten largest contracts' assumptions tabled yearly, with last year's assumptions on the same contracts beside them.

2.4

- A departure explained honestly beats compliance performed as theatre: state the departure, the reason, and the review date.

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