



Disciplinary Orders and Regulatory Decisions

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DISCIPLINARY COMMITTEE TRIBUNAL ORDERS

1. **Mr Patrick James Gallagher ACA** of
Burton-on-Trent, United Kingdom

A tribunal of the Disciplinary Committee made the decision recorded below having heard a formal complaint on 4 March 2020

Type of Member Member

Terms of complaint

On 4 February 2017, in the county of Staffordshire, Mr Patrick James Gallagher ACA assaulted Mrs X by beating her.

Mr Patrick James Gallagher is therefore liable to disciplinary action under Disciplinary Bye-law 4.1a

Hearing date

4 March 2020

Previous hearing date(s)

Case Management Hearing 3 January 2020

Pre-hearing review or final hearing Final Hearing

Complaint found proved Yes

All heads of complaint proven Yes

Sentencing order Reprimand, costs of £5,751.50

Procedural matters and findings Proceeded in absence

Parties present Mr Gallagher did not attend and was not represented

Represented The IC was represented by Emily Healy-Howell

Hearing in public or private The hearing was in public

Decision on service

In accordance with regulations 3-5 of the Disciplinary Regulations, the tribunal was satisfied to service

Documents considered by the tribunal

The tribunal considered the documents contained in the Investigation Committee's (IC's) report and attached bundle running to 115 pages. A clip of recent email communication with Mr Gallagher in which he made it clear he would not attend.

The Investigation Committee's (IC's) case

1. On 5 July 2017 Mr Gallagher was convicted in the Magistrates Court of assault by beating, which had occurred on 4 February 2017. It related to a matter of domestic violence. He was sentenced to a community order with a Rehabilitation Activity Requirement and an Unpaid Work Requirement of 80. He was also ordered to pay compensation, costs and the Victim's Surcharge.
2. Mr Gallagher appealed his conviction, but his appeal was dismissed, following a full rehearing of the facts in the Crown Court.
3. Given the nature of the conviction it is not appropriate for the purposes of this judgment to set out all the underlying facts. They are contained in the judgment of the Crown Court.
4. There was a suggestion that Mr Gallagher had also issued Judicial Proceedings in respect of his conviction, but the only material in front of the Tribunal was that these proceedings had been unsuccessful.
5. The IC's case was that under Disciplinary Bye-law ('DBL') 7.4b: *'A finding of fact...in any civil or criminal proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere...shall for the purposes of these bye-laws be prima facie evidence of the facts found.'* and that the Tribunal should consider that the conviction established that Mr Gallagher had committed the assault by beating.
6. The IC asserted that in committing the assault Mr Gallagher had breached DBL 4.1a which states that a member is liable to disciplinary action if *'in the course of carrying out professional work or otherwise he has committed any act...likely to bring discredit on himself, the Institute or the profession of accountancy'*.

Issues of fact and law

7. The Tribunal was satisfied that Mr Gallagher had been properly notified of the date of the hearing, not least because he had sent communications stating he was not coming. Having failed to attend it considered it appropriate to proceed in his absence.

Conclusions and reasons for decision

8. The Tribunal considered two questions:-
 - a. Was the conviction sufficient evidence to establish that Mr Gallagher had committed an assault by beating? The Tribunal was satisfied that it was.
 - b. By committing an assault by beating was Mr Gallagher in breach of DBL 4.1a, in other words, had he committed an act likely to bring discredit on himself, the Institute of the profession of accountancy. The Tribunal was satisfied that he had.
9. These two questions having been answered in the affirmative the Tribunal found the complaint proven.

Matters relevant to sentencing

10. The Tribunal had regard to the *Guidance on Sanctions*. In respect of the complaint relevant part (at section at page 15) suggests a starting point of Reprimand in respect of a Summary only offence where the member receives a non-custodial sentence.
11. There were no particular aggravating or mitigating factors to move from that starting point. The Tribunal considered a Reprimand to be the appropriate sanction. In the absence of any information about Mr Gallagher's financial circumstances the Tribunal considered it appropriate to make an order that he pay the full costs.

Sentencing Order

12. The Tribunal orders that Mr Gallagher:
 - a) Be Reprimanded;
 - b) Pay the costs of £5,751.50.

Decision on publicity

13. The Tribunal directs that a record of this decision shall be published and the defendant shall be named in that record.

Chairman

Mr Jonathan Kinnear QC

Accountant Member

Mr Martin Ward FCA

Non Accountant Member

Mr Graham Humby

041098

2. Mr Andrew John Wiggett BSc FCA of Harpenden, United Kingdom

A tribunal of the Disciplinary Committee made the decision recorded below having heard a formal complaint on 4 March 2020

Type of Member Member

Terms of complaint

Mr A J Wiggett FCA failed to provide by 5 December 2018 the information, explanations and documents requested in a letter dated 16 November 2018 issued under Disciplinary Bye-law 13.

Mr Andrew John Wiggett is therefore liable to disciplinary action under Disciplinary Bye-law 4.1c

Hearing date

04 March 2020

Previous hearing date(s)

Case Management Hearing 3 January 2020

Pre-hearing review or final hearing Final Hearing

Complaint found proved Yes by way of admission

All heads of complaint proven Yes

Sentencing order **Reprimand,
financial penalty of £2,000,
costs £4,776.50**

Parties present Mr Wiggett (unrepresented)

Represented The IC was represented by Emily Healy-Howell

Hearing in public or private The hearing was in public

Decision on service In accordance with regulations 3-5 of the Disciplinary Regulations, the tribunal was satisfied to service.

Documents considered by the tribunal The tribunal considered the documents contained in the Investigation Committee's (IC's) report and bundle.

The Investigation Committee's (IC's) case

1. Mr Wiggett was an executor for The Estate of 'A', a trustee of 'B' and 'C', all of which were to be dealt with at the same time.
2. Mr Wiggett failed to respond to a letter issued under Disciplinary Bye-law 13 on 16 November 2018 that requested documents to consider Mr Wiggett's conduct as executor of the estate and trustee of the two trusts.
3. The request for documentation made in the letter of 16 November 2018, was the last in a chain of letters dating back to 31 July 2018, in which information was requested. Mr Wiggett's responses were limited, but he had indicated that he was feeling overwhelmed, and that he wanted to assist and provide the information. He requested, and was granted, additional time to respond, but he subsequently failed to do so.
4. Mr Wiggett had failed to respond to the 16 November 2018 letter and had still not provided the information requested.
5. Mr Wiggett had failed to engage in the Tribunal process up until the 4 March 2020, the date of the hearing.

Conclusions and reasons for decision

6. Having attended on the 4 March 2020, Mr Wiggett admitted the complaint.

Matters relevant to sentencing

7. Mr Wiggett was extremely remorseful for failing to respond properly to the correspondence and for failing to engage properly in the proceedings. He explained that he was coming to the end of his years in practice and that he was finding it increasingly difficult to continue to deal with the day to day demands. It had all become too much for him and the required response simply fell by the wayside.
8. He explained that he had continued with his practice out of loyalty to an employee, who he felt an obligation towards. He now had taken the decision that he would wind it down and was making efforts to sell the assets and goodwill.
9. He stated that he would make providing the required response and information a priority.
10. The Tribunal considered that the lack of response was serious. Having regard to the *Guidance on Sanctions*, in particular section 10 relating to the failure to comply with a DBL 13 requirement, it determined that the starting point was a severe reprimand and a financial penalty of about £3,000. However, taking into account the late admission, the genuine remorse and the other matters advanced, including Mr Wiggett's current financial circumstances, the Tribunal concluded that it was appropriate to reduce the sanctions to a reprimand and a financial penalty of £2,000. He would also pay the full costs of £4,776.50.
11. Mr Wiggett has until 3 March 2021 to pay the financial element, totalling £6,776.50.

Sentencing Order

12. The Tribunal orders that Mr Wiggett:
- c) Be Reprimanded;
 - d) Pay a financial penalty of £2,000;
 - e) Pay the costs of £4,776.50.

Decision on publicity

13. The Tribunal directs that a record of this decision shall be published and the defendant shall be named in that record.

Chairman

Mr Jonathan Kinnear QC

Accountant Member

Mr Martin Ward FCA

Non Accountant Member

Mr Graham Humby

047230

**3. Mr David Howard Clarke FCA of
Eckington, United Kingdom**

A Tribunal of the Disciplinary Committee made the decision recorded below having heard a formal complaint on 10th March 2020

Type of Member Member

Terms of Complaint

1. Between 21 February 2018 and 31 May 2018, Mr David Clarke FCA failed to co-operate with ICAEW as required by Regulation 4 of the Practice Assurance Regulations as he did not provide the following information as requested in a letter dated 31 January 2018:
 - a. Evidence of an internal client money compliance review.
 - b. Confirmation of whether the firm's clients' money account is interest bearing or not.
 - c. Confirmation from 'A' bank, that bank charges on the client account are now being deducted from the office account.
 - d. Provide the basis of the minimum requirement of £50 to maintain the client account.

Mr David Howard Clarke is therefore liable to disciplinary action under Disciplinary Bye-law 4.1c

Hearing dates 10th March 2020

Previous hearing dates Case Management Hearing 3rd February 2020

Pre-hearing review or final hearing Final hearing

Complaint found proved Yes

Sentencing order Severe reprimand
Fine £5,000.00
Consequential orders as set out in paragraph 30 below
Costs of £5,669.50

Procedural matters and findings

Parties and representation The Investigation Committee was represented by Mrs Silpa Tozar
The Respondent was not present and was not represented

Hearing in public or private The hearing was in public

Decision on service The Tribunal was satisfied that service was in accordance with Regulations 3 and 26 of the Disciplinary Committee Regulations

Documents considered by the Tribunal

The Tribunal considered the documents contained in the Investigation Committee's bundle

Preliminary matters

1. Notice of the hearing was sent by post to Mr David Howard Clarke ('the Respondent') on 4 February 2020. The notice was sent to his registered address. The Tribunal was satisfied that service had been effected in accordance with Regulations 3 and 26 of the Disciplinary Committee Regulations ('DCR').
2. The Respondent had not filed a Respondent's Statement. He had not attended the Case Management Hearing and had not responded to the notice of this hearing.
3. The Tribunal was satisfied that no useful purpose would be served in adjourning the hearing and that there was a clear public interest in proceeding in the Respondent's absence.

The Investigation Committee's case

4. The Respondent has been a member of the ICAEW since 1977. He is in practice as an accountant and sole principal of Rhodes Clarke & Co Ltd ('the firm').
5. ICAEW's Quality Assurance Department ('QAD') conducted a desktop review of the firm on 31 August 2016.
6. The closing record of the review was sent to the Respondent on 16 September 2016. A response was requested by 7 October 2016. Two email reminders were sent in November 2016. A letter was sent to the Respondent asking him to respond by 9 January 2017. There was no response from the Respondent to this correspondence.
7. Because of the failure to respond a report was made to the Practice Assurance Committee ('PAC'). Pending the PAC meeting the Professional Conduct Department ('PCD') of ICAEW wrote to the Respondent on 20 April 2017. A reply was received by letter dated 11 May 2017. However this did not deal with all matters raised in the review. The Respondent was asked to provide further information, relating to the way the firm dealt with client money, by 15 June 2017.
8. Chasing correspondence was sent to the Respondent by email on 11 July 2017 and letter on 1 August 2017. In light of the Respondent's failure to reply a further referral was made to the PAC.
9. The PAC considered the matter at its meeting on 20 November 2017. It decided to monitor the situation to ensure outstanding matters were completed. The Respondent was written to on 11 December 2017 and asked to provide the following:
 - An internal client money compliance review which was due to be completed by 31st August. The Review was to be submitted to the PAC by 31 December 2017.
 - A copy of the bank trust letter for the client's money account in accordance with Client Money Regulation 9(b).
 - Confirmation from the bank that all bank changes made to the firm's clients' money account are charged directly to the main trading account.
 - Confirmation that £50 is the minimum amount needed to maintain the client account.

10. The Respondent replied by letter dated 27 December 2017. However his reply did not deal with all the outstanding queries. The Respondent was written to on 31 January 2018 and asked to supply the following information by 21 February 2018:
 - To provide the internal client money compliance review by 21 February 2018 at the latest. It was stressed to the Respondent that the matter was now urgent.
 - A copy of the bank trust letter which shows interest and confirmation from 'A' that interest payable on money in the account will be credited to the account.
 - Confirmation from the bank that all bank charges made to the client's money account are charges directly to the main trading account. The advice of service charge provided by the Respondent was not considered sufficient and was not what had been requested.
 - Confirmation (besides the Respondent's personally held view) that £50 is the acceptable working minimum of the bank account.
11. No response was received. Follow up letters were sent on 27 February 2018 and 27 March 2018, again without any response from the Respondent.
12. At its meeting on 31 May 2018 the PAC decided to refer the matter to the PCD for investigation.
13. The Respondent was formally notified on 9 July 2018 that the matter was being dealt with as a complaint.
14. On 27 March 2019 the Respondent wrote to ICAEW saying he was now winding down his business and wished to resign his membership of the Institute. He was informed that his membership would be maintained pending the conclusion of the complaint. There have been no further communications from the Respondent.
15. On 5 November 2019 the IC referred the complaint to this Committee.
16. Regulation 4 of the Practice Assurance Regulations ('PAR') as applicable in 2018 states that "Members and member firms shall co-operate with ICAEW, its staff and any committee carrying out functions under the PA scheme."
17. The IC's case is that the Respondent had breached PAR 4 and accordingly is liable to disciplinary action under Disciplinary Bye-law ('DBL') 4.1.c which states that a member is liable to disciplinary action if:

'he has committed a breach of the bye-laws or of any regulations or has failed to comply with any order, direction or requirement made, given or imposed under them.'

The Respondent's case

18. No response to the complaint had been received from the Respondent.

Conclusions and reasons for decision

Decision on complaint

19. The Tribunal was satisfied on the evidence before it that the Respondent was required by virtue of the letter dated 31 January 2018 to provide the information requested in that letter. The Committee was further satisfied that he had failed to do so and that this failure amounted to a breach of PAR 4.
20. Compliance with requests of this nature is important. Breaching PAR 4 renders the Respondent liable to disciplinary action under DBL 4.1c.
21. The Tribunal therefore found the complaint proved.

Matters relevant to sentencing

22. There were no previous disciplinary matters recorded against the Respondent. In the absence of co-operation from the Respondent there were no other matters for the Tribunal to take into account by way of mitigation.
23. The Tribunal was informed that the Respondent currently holds a practising certificate.
24. The Tribunal had regard to ICAEW's *Guidance on Sanctions* ('GDS'). The starting point for failure to co-operate following a QAD visit, including failure to respond to correspondence, is a severe reprimand and a category D (£5,000) fine. The Tribunal should also consider withdrawing the member's practising certificate or any regulatory registration.
25. The Tribunal considered that the starting point of a severe reprimand and a fine of £5,000 was an appropriate sanction in this case.
26. The Tribunal considered withdrawing the Respondent's practising certificate but decided that given the nature of the failings that would be disproportionate. However the Tribunal had concerns that the Respondent was engaging in public practice without fully complying with his regulatory obligations.
27. In the absence of engagement from the Respondent there was nothing to allay those concerns. Therefore the Tribunal made the following additional orders pursuant to DBL 22.10 and/or DBL 24.1c:
 - (1) The Respondent provide by 30 April 2020 the information requested in the letter dated 31 January 2018 from the Regulatory Practice Group;
 - (2) If the Respondent fails to comply with (1) above, the Respondent must, at his own expense, by 30 June 2020, arrange for the Quality Assurance Department ('QAD') to conduct a practice assurance visit of his practice. The Respondent must comply with any training requirements identified by the visit by such date as may be advised by the QAD.
28. The IC applied for costs in the sum of £5,669.50. The Tribunal considered that the Respondent should pay costs in the full amount claimed.

Sentencing order

29. Therefore in the Tribunal's view the appropriate and proportionate sanction was to severely reprimand the Respondent and in addition impose a fine of £5,000.

30. The Tribunal made the following additional orders:
- (1) The Respondent provide by 30 April 2020 the information requested in the letter dated 31 January 2018 from the Regulatory Practice Group;
 - (2) If the Respondent fails to comply with (1) above, the Respondent must, at his own expense, by 30 June 2020, arrange for the Quality Assurance Department ('QAD') to conduct a practice assurance visit of his practice. The Respondent must comply with any training requirements identified by the visit by such date as may be advised by the QAD.
31. The Tribunal ordered the Respondent to pay costs of £5,669.50.

Decision on publicity

32. The Tribunal directed that a record of this decision shall be published and the Respondent shall be named in that record.

Non Accountant Chair
Accountant Member
Non Accountant Member

Ms Mary Kelly
Mr Jon Newell FCA
Ms Isobel Leaviss

Legal Assessor

Mr Andrew Granville Stafford

044606

4. Miss Antonia Frances Waite ACA of Essex, United Kingdom

A tribunal of the Disciplinary Committee made the decision recorded below having heard a formal complaint on 11 March 2020

Type of Member Member

Terms of complaint

Between 5 June 2018 and 4 March 2019 Miss Antonia Frances Waite ACA failed to submit her CPD records for the year ended 31 October 2017 contrary to Principal Bye-law 56c.

Miss Antonia Frances Waite is therefore liable to disciplinary action under Disciplinary Bye-Law 4.1c.

Hearing dates	11 March 2020
Previous hearing dates	Case Management Hearing 4 February 2020
Pre-hearing review or final hearing	Final hearing
Complaint found proved	Yes
Sentencing order	Reprimand Fine £5,000 Costs £4,000 Supply CPD records for the year 2017 by 30 April 2020

Procedural matters and findings

Parties and representation	The Investigation Committee was represented by Ms Vicky Morgan The Respondent was not present and was not represented
Hearing in public or private	The hearing was in public
Decision on service	The Tribunal was satisfied that service was in accordance with regulations 3 and 26 of the Disciplinary Committee Regulations
Documents considered by the Tribunal	The Tribunal considered the documents contained in the Investigation Committee's bundle

Preliminary matters

1. At the Case Management Hearing ('CMH') on 4 February 2020 the Chair was satisfied that service of the Investigation Committee's papers had been effected in accordance with Regulation 3 of the Disciplinary Committee Regulations ('DCR'). At the CMH the matter had been listed for a final hearing today.
2. Notice of today's hearing was sent by post to Miss Waite ('the Respondent') on 4 February 2020. The notice was sent to her registered address. The Tribunal was satisfied that notice of hearing had been served in accordance with Regulation 26 of the DCR.
3. The Respondent had not filed a Respondent's Statement and had not replied to the notice of hearing.
4. The Tribunal was satisfied that no useful purpose would be served in adjourning the hearing and that there was a clear public interest in proceeding in the Respondent's absence.

The Investigation Committee's case

5. The Respondent has been a member of the ICAEW since 2011.
6. ICAEW Members are required to certify annually that they have complied with CPD regulations. Each year, a sample of members are selected and under Principal Bye-law 56c are requested to provide their CPD records to evidence their compliance.
7. Regulation 2 of the Continuing Professional Development (CPD) Regulations says:

'Members shall supply any information requested under Principal Bye-law 56 (whether in the Annual Members Profile or otherwise) promptly and in accordance with the terms specified. Information includes any evidence requested to demonstrate compliance with Continuing Professional Development. Such evidence may include records, documents and other information whether in hard copy or electronic form.'
8. Miss Waite was selected to provide her CPD records for the year ended 31 October 2017. She was informed by letter to her registered address on 14 May 2018 that she was required to provide those records by 5 June 2018.
9. No response was received from the Respondent. Chasing emails were sent on 7 June and 6 July 2018.
10. A letter and email was sent to the Respondent on 28 August 2018 requesting the information be provided by 11 September 2018 and warning her that a failure to do so could result in disciplinary action.
11. A voicemail message was left on the Respondent's phone on 25 September and 2 October and a further chaser email was sent on 10 October 2018.
12. On 30 October 2018 the Respondent was notified by letter that the matter was being investigated as a complaint. The Respondent was requested to provide her CPD records by 13 November 2018. In the absence of a response a letter was sent to her work address on 16 November 2018.
13. On 28 November 2018 the Respondent contacted ICAEW by telephone saying she had changed her home and email address and had not received correspondence from ICAEW.

14. Further requests were sent to the new addresses by email on 28 November 2018 and by post on 13 December 2018. A further voicemail was left on 11 January 2019. Having received no response, PCD informed the Respondent by letter dated 30 January 2019 that unless the records were received by 6th February 2019 the matter would be reported to the IC. The Tribunal questioned whether the former would have been received by the Respondent as there was a typographical error in the email address.
15. A further letter of 4 March 2019 was sent to the Respondent enclosing a copy of the draft report to the Investigation Committee. In the absence of any response, on 5 November 2019, the IC referred the matter to this Committee.
16. Apart from the telephone call on 28 November 2018 there has been no engagement from the Respondent.
17. The IC's case is that the defendant has breached Principal Bye-law 56.c which requires members to certify compliance with the CPD requirements set out in that Bye-law. This therefore renders the defendant liable to disciplinary action under Disciplinary Bye-law ('DBL') 4.1c, which imposes liability for disciplinary action where a member commits a breach of any of the ICAEW's bye-laws.

The Respondent's case

18. The Respondent failed to file a Respondent's Statement or provide any response to the complaint.

Conclusions and reasons for decision

Decision on complaint

19. The Tribunal was satisfied on the documents in the IC bundle that, despite a number of requests, the Respondent had failed to submit records documenting her CPD compliance for the year ended 31 October 2017. The Tribunal was further satisfied that this amounted to a breach of PBL 56c and renders the Respondent liable to disciplinary action under DBL 4.1c.
20. The Tribunal therefore found the complaint proved.

Matters relevant to sentencing

21. There were no previous disciplinary matters recorded against the Respondent. The Respondent had provided no personal mitigation or evidence as to her financial circumstances.
22. The Tribunal had regard to ICAEW's *Guidance on Sanctions* ('GDS'). The starting point where a member fails to submit evidence of CPD undertaken when requested to do so is a severe reprimand and a category D (£5,000) financial penalty.
23. The Committee decided the appropriate and proportionate remedy was a reprimand and fine of £5,000. In doing so the Committee departed slightly from the starting point in the GDS for the following reasons: There had been some contact from the Respondent by telephone where she apologised and notified the IC of her new address and email address. The Tribunal noted that the Respondent had complied with the Institute's request to make her 2018 CPD declaration; further that the warning letter of 30 October 2018, which set out the consequences of failure to submit CPD records, may not have been received by the Respondent as it had gone to her previous address.
24. In addition to the reprimand and fine the Tribunal ordered that the Respondent should comply with the Institute's request by submitting her CPD records for the year 2017.

25. The IC applied for costs in the sum of £4,297. The Tribunal considered that in principle the Respondent should pay the costs of the investigation and hearing. However it considered that a small reduction was justified to reflect the costs that were appropriate and reasonable in light of the nature of the case and investigation. The Tribunal awarded the sum of £4,000.

Sentencing order

26. Therefore in the Tribunal's view the appropriate and proportionate sanction was to reprimand the Respondent and in addition impose a fine of £5,000.
27. The Tribunal ordered that by 30 April 2020 the Respondent shall supply to the ICAEW records to support her CPD compliance declaration for the year 2017 including the matters specified in the letter to the Respondent from the CPD Review and Training Manager dated 14 May 2018.
28. The Tribunal ordered the Respondent to pay costs of £4,000.

Decision on publicity

29. The Tribunal directed that a record of this decision shall be published and the Respondent shall be named in that record.

Chairman

Mr Ron Whitfield

Accountant Member

Ms Lydia Ebdon

Non Accountant Member

Miss Jane Rees

Legal Assessor

Mr Andrew Granville Stafford

045658

CESSATION OF MEMBERSHIP

5. The following individuals have ceased to be a member because of failure to pay outstanding fines and costs:

Mr Kwong Ng of Hong Kong SAR

Mr Benjamin White of Parsonage, United Kingdom

Miss Antonia Frances Waite of Essex, United Kingdom

Mr David Howard Clarke of Eckington, United Kingdom

Mr Patrick James Gallagher of Burton-on-Trent, United Kingdom

ICAEW takes all necessary steps including legal proceedings to recover the money it is owed.

INVESTIGATION COMMITTEE CONSENT ORDERS

6. Mr Malcolm Barry Boydell FCA

Consent order made on 27 April 2020

With the agreement of Mr Malcolm Barry Boydell of London, United Kingdom the Investigation Committee made an order that he be reprimanded, fined £1,050; and pay costs of £1,803 in respect of the complaint that

Mr Malcolm Boydell FCA following a QAD visit to his firm, Boydell & Co, on 12 July 2010 confirmed in respect of the following:

- a) Documenting the risk assessment for all clients to comply with the Anti-Money Laundering (AML) regulations, that:

*“... initial risk assessments to be completed for all existing clients”, and
“Annual client due diligence to be carried out”*

And/or

- b) Performing regular compliance reviews of the firm’s compliance with the Anti-Money Laundering (AML) regulations, that:

“Annual review to be carried out of compliance with anti money laundering regulations”

but at the QAD’s subsequent visit on 15 March 2018, it was found that these assurances had not been complied with.

046145

7. Mr Hussain Khan ACA

Consent order made on 27 April 2020

With the agreement of Mr Hussain Khan ACA of Swindon, United Kingdom, the Investigation Committee made an order that he be reprimanded, fined £700 and pay costs of £2,125 with respect to a complaint that:

1. Between 2 November 2015 and 17 February 2019, Mr Hussain Khan ACA was engaged in public practice without holding a Practising Certificate, contrary to Principle Bye-Law 51.a.

047537

8. Mr David Steventon FCA

Consent order made on 30 April 2020

With the agreement of Mr David Steventon of Cardiff, United Kingdom, the Investigation Committee made an order that he be reprimanded, £2,082 (including General Affiliate fees of £1,382); and pay costs of £2,450 in respect of the complaints that:

1. Between 28 February 2018 and 12 March 2019 Mr David Steventon FCA engaged in public practice without holding a practising certificate contrary to Principal Bye-law 51a.
2. Between on or around January 2016 and 11 February 2019 Mr David Steventon FCA failed to comply with Regulation 12 governing the use of the description 'Chartered Accountants', as he allowed the website for 'Adds Accounting' to use the description Chartered Accountants when not eligible to do so.

046591

9. Mr Mahendra Amratial Parmar FCA

Consent order made on 5 May 2020

With the agreement of Mr Mahendra Amratlal Parmar of London, United Kingdom the Investigation Committee made an order that he be reprimanded, fined £3,000; and pay costs of £2,050 with respect to a complaint that:

Mr Parmar FCA, prepared and filed accounts with Companies House on 5 September 2018 for "A" Ltd for the period ended 11 June 2018. The accounts stated 'Mr "X" – Director' approved the accounts on 15 August 2018.

Mr Parmar FCA should have known Mr "X" could not have approved the accounts in the capacity as a director nor given his authority to file the accounts as his directorship was resigned on 12 June 2018.

047914

10. Mr Tony James Smart FCA

Consent order made on 5 May 2020

With the agreement of Mr Tony James Smart of Leicester, United Kingdom, the Investigation Committee made an order that he be severely reprimanded, fined £2,100; and pay costs of £2,165 with respect to a complaint that:

1. Mr Tony James Smart FCA, following a QAD visit on 6 May 2011 confirmed on behalf of his firm, Tony J Smart, that:
 - a. In respect of the requirement to carry out a risk assessment and due diligence on an annual basis for all clients and to document the results:

‘All clients to be the subject of a current recorded risk assessment and due diligence examination... Realistically this to be completed by 31/12/2011’

And/or

- b. In respect of undertaking a regular review of his firm’s compliance with anti-money laundering regulations:

‘Review to be completed on completion of details above as at 31/12/2011’.

And/or

- c. In respect of the undertaking to disclose to clients details of his firms Professional Indemnity Insurance in accordance with the Provision of Services Regulations 2009:

‘Engagement letters to be amended to include the disclosure for the provision of services regulations. All new such letters to be amended immediately. Existing engagement letters to be updated as client work falls due on a rolling basis over the next year.’

but at a QAD telephone visit on 28 February 2019, it was found that the assurances had not been complied with.

051198

11. Mr John Tose

Consent order made on 14 May 2020

With the agreement of Mr John Tose of Cardiff, United Kingdom, the Investigation Committee made an order that he be reprimanded and pay costs of £1,375 with respect to a complaint that:

On 19 May 2019 Mr John Tose behaved in a drunk and disorderly manner in a public place.

050731

12. Mr Robin Frederick Carey FCA

Consent order made on 14 May 2020

With the agreement of Mr Robin Frederick Carey of Cheltenham, United Kingdom the Investigation Committee made an order that he be severely reprimanded, fined £2,500 and pay costs of £2,500 with respect to complaints that:

1. Mr Robin Carey FCA, prepared unaudited financial statements for "A" Ltd t/a "B" for the year ended 31 March 2008 when they did not comply with UK Generally Accepted Accounting Practice (UKGAAP), namely Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets in that no depreciation was provided on tangible fixed assets.
2. Mr Robin Carey FCA, prepared unaudited financial statements for "C" Ltd when they did not comply with UK Generally Accepted Accounting Practice (UKGAAP) for the following reasons:
 - a. 31 March 2009 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- b. 31 March 2010 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- c. 31 March 2011 – the financial statements did not comply with Financial Reporting Standard for Smaller Entities (FRSSE 2008) in that no amortisation was provided on goodwill and/or no depreciation was provided on tangible fixed assets.

And/or

- d. 31 March 2012 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- e. 31 March 2013 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- f. 31 March 2014 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- g. 31 March 2015 – the financial statements did not comply with Financial Reporting Standard for Smaller Entities (FRSSE 2008) in that no amortisation was provided on goodwill and/or no depreciation was provided on tangible fixed assets.

And/or

- h. 31 March 2016 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no amortisation was provided on goodwill and/or no depreciation was provided on tangible fixed assets.

And/or

- i. 31 March 2017 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no amortisation was provided on goodwill and/or no depreciation was provided on intangible fixed assets

And/or

- j. 31 March 2018 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no depreciation was provided on tangible fixed assets.

- 3. Mr Robin Carey FCA, prepared unaudited financial statements for “D” Ltd when they did not comply with UK Generally Accepted Accounting Practice (UKGAAP) for the following reasons:

- a. 31 March 2014 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- b. 31 March 2015 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- c. 31 March 2016 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no amortisation was provided on goodwill and/or no depreciation was provided on tangible fixed assets.

- 4. Mr Robin Carey FCA, prepared unaudited financial statements for “E” Ltd when they did not comply with UK Generally Accepted Accounting Practice (UKGAAP) for the following reasons:

- a. 31 March 2015 – the financial statements did not comply with Financial Reporting Standard 10 (FRS10) Goodwill and Intangible Assets in that no amortisation was provided on goodwill and/or Financial Reporting Standard 15 (FRS15) Tangible Fixed Assets as no depreciation was provided on tangible fixed assets.

And/or

- b. 31 March 2017 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no amortisation was provided on goodwill and/or no depreciation was provided on tangible fixed assets.

5. Mr Robin Carey FCA, prepared unaudited financial statements for “F” Ltd when they did not comply with UK Generally Accepted Accounting Practice (UKGAAP) for the following reasons:

- a. 31 March 2016 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no depreciation was provided on tangible fixed assets.

And/or

- b. 31 March 2017 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no depreciation was provided on tangible fixed assets.

And/or

- c. 31 March 2018 - the financial statements did not comply with the Financial Reporting Standard applicable to Micro-entities Regime (FRS 105) in that no depreciation was provided on tangible fixed assets.

037185

13. Mr George Birdsall FCA

Consent order made on 15 May 2020

With the agreement of Mr George Birdsall of Durham, United the Investigation Committee made an order that he be severely reprimanded and fined £2,000 in respect of the complaint that

1. Between 4 November 2014 and 3 September 2015, Mr George Birdsall FCA, failed to properly monitor and control the use of his personal credit card which resulted in him receiving payments of £118,273 from his former employer which were in excess of the business expenses he had incurred during the same period.

031578

14. Group Audit Services Limited

Consent order made on 15 May 2020

With the agreement of Group Audit Services Limited of Cardiff, United Kingdom, the Investigation Committee made an order that it be reprimanded, fined £2,800 and pay costs of £2,248 in respect of the complaints that:

1. “A” Limited (now known as Group Audit Services Limited) allowed Mr “X”, to sign the following audit reports on behalf of “A” Limited (trading as “B”), when he was not eligible for appointment as senior statutory auditor, contrary to section 1212 of the Companies Act 2006:

- a. "C" Limited; year ended 31 December 2017; audit opinion signed 17 April 2018; and/or
- b. "D" Limited; year ended 31 March 2018, audit opinion signed 6 July 2018.

This was in breach of audit regulation 4.04.

2. On 3 January 2018, "A" (now known as Group Audit Services Limited) allowed Mr "Y" to sign the audit report of "E" Limited for the year ended 30 September 2017 on behalf of "A" Limited (trading as "B"), when he was not eligible for appointment as senior statutory auditor, contrary to section 1212 of the Companies Act 2006.

050714

15. Mr David Warren Hannah ACA

Consent order made on 20 May 2020

With the agreement of Mr David Warren Hannah ACA of Leicester, United Kingdom, the Investigation Committee made an order that he be reprimanded, fined £700 and pay costs of £4,213 with respect to a complaint that:

1. Between the following dates, Mr David Hannah ACA engaged in public practice without a practising certificate, contrary to Principal Bye-law 51a:
 - a. 10 March 2006 and 6 December 2006 (9 months); and/or
 - b. May 2007 and 10 March 2008 (10 months); and/or
 - c. 6 July 2016 and 5 November 2018 (28 months)

045483

AUDIT REGISTRATION COMMITTEE

ORDER – 11 MARCH 2020

16. Thickbroom Coventry Limited

Thickbroom Coventry Limited, Waltham Cross, United Kingdom, has agreed to pay a regulatory penalty of £6,091, which was decided by the Audit Registration Committee. This was in view of the firm's admitted breach of audit regulations 2.03b, 2.11, 2.07 and 6.06, for its failure to ensure it was eligible to hold registration in that the majority of its voting rights were not held by audit qualified individuals or registered auditors, its failure to notify ICAEW of changes within 10 business days, for signing at least 51 audit reports whilst ineligible, and for incorrectly completing its 2016, 2017 and 2018 annual returns.

054162

ORDER – 8 APRIL 2020

17. Scrutton Bland LLP

Scrutton Bland LLP, Ipswich, United Kingdom, has agreed to pay a regulatory penalty of £705, which was decided by the Audit Registration Committee. This was in view of the firm's admitted breach of audit regulations 2.03a and 2.11, for its failure to ensure that a member held audit affiliate status since their appointment, and its failure to notify ICAEW of changes within 10 business days.

053778

ORDER – 8 APRIL 2020

18. J W Hinks LLP

J W Hinks LLP, Birmingham, United Kingdom, has agreed to pay a regulatory penalty of £2,100, which was decided by the Audit Registration Committee. This was in view of the firm's admitted breach of audit regulation 3.01, for failing to ensure that it had appropriate safeguards in place to address an independence threat following the implement of the FRC Ethical Standard.

053065

PRACTICE ASSURANCE COMMITTEE

ORDER – 19 MARCH 2020

19. Mr A R Elliott FCA

Mr A R Elliott FCA of Oswestry, United Kingdom has agreed to pay a practice assurance penalty of £1,050, which was decided by the Practice Assurance Committee. This was in view of his admitted breach of Practice Assurance Regulation 4 (2008); in that he failed to comply with a written assurance to send all clients details of his fees and complaints procedures, as required by the Code of Ethics (240.2b) [2011]) and ICAEW Disciplinary Byelaw 11.1.

053272

All enquiries to the Professional Conduct Department, T +44 (0)1908 546 293