



Disciplinary Orders and Regulatory Decisions

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Disciplinary orders

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INVESTIGATION COMMITTEE CONSENT ORDERS

1 Mr Anthony Alan Edwards FCA

Consent order made on 20 March 2017

With the agreement of Mr Anthony Alan Edwards of 31 Westover Gardens, Gateshead, NE9 5DN, the Investigation Committee made an order that he be reprimanded, fined £2,000 and pay costs of £2,730 with respect to a complaint that:

In a telephone conversation in or around July 2010, Mr Anthony Edwards FCA disclosed confidential information regarding X Ltd to Mr 'A' of Y Ltd without proper and specific authority contrary to paragraph 140.1 of The Code of Ethics.

028649

2 Mr David Anthony Ingram ACA

Consent order made on 20 March 2017

With the agreement of Mr David Anthony Ingram of 30 Finsbury Square, London, EC2P 2YU, the Investigation Committee made an order that he be reprimanded, fined £2,650 and pay costs of £3,130 with respect to a complaint that:

On 15 December 2014 Mr David Anthony Ingram ACA failed to act in accordance with paragraph 150 of Section A of the Code of Ethics in that, in his capacity as a trustee in bankruptcy, he inappropriately made comments about Mr X to a reporter.

026657

3 Mr Mohan Kripalani ACA

Consent order made on 27 March 2017

With the agreement of Mr Mohan Kripalani of 73 High Street, Hampton Hill, Hampton, Middlesex, TW12 1NH, the Investigation Committee made an order that he be reprimanded, fined £3,750 and pay costs of £3,688 with respect to a complaint that:

1. Between 2 December 2012 and 28 February 2013 Mr Kripalani ACA arranged a sub-sale SDLT planning scheme for Mr X but failed to specifically warn him that there was a risk that the scheme could be rendered ineffective due to proposed retrospective legislation.

3. Mr Mohan Kripalani ACA failed to accurately complete the following ICAEW annual returns of his firm, X Ltd:
 - a. Annual return as at 31 July 2010
 - b. Annual return as at 31 July 2011
 - c. Annual return as at 31 July 2012
 - d. Annual return as at 31 July 2013
 - e. Annual return as at 31 July 2014

in that he failed to declare that Y Limited was a connected entity of the firm.

4. Mr Mohan Kripalani ACA failed to ensure that all new clients are informed in writing of the name of the principal to be contacted if they wish to make a complaint and the client's right to complain to ICAEW contrary to Disciplinary Bye-law 11.1.

025640

4 Mr Mohan Kripalani ACA

Consent order made on 27 March 2017

With the agreement of Mr Mohan Kripalani of 73 High Street, Hampton Hill, Hampton, Middlesex, TW12 1NH, the Investigation Committee made an order that he be reprimanded, fined £1,300 and pay costs of £2,309 with respect to a complaint that:

1. Between 11 June 2012 and 18 August 2012 Mr Kripalani ACA arranged a sub-sale SDLT planning scheme for Ms X and Mr Y but failed to specifically warn them that there was a risk that the scheme could be rendered ineffective due to proposed retrospective legislation.

021901

5 Mr Brendan Michael Sharkey FCA

Consent order made on 29 March 2017

With the agreement of Mr Brendan Michael Sharkey of Euro House, 1394 High Road, Whetstone London, N20 9YZ, the Investigation Committee made an order that he be reprimanded, fined £4,000 and pay costs of £2,855 with respect to a complaint that:

Mr B Sharkey FCA failed to tell Mr X, executor of the estate of Mr Y deceased, that communication would not be in writing and copied to both executors, as Mr X had requested as a condition of Mr Sharkey acting for the estate.

035611

6 MacIntyre Hudson LLP

Consent order made on 29 March 2017

With the agreement of MHA MacIntyre Hudson of Abbey Place, 24-28 Easton Street, High Wycombe, Buckinghamshire, HP11 1NT, the Investigation Committee made an order that the firm be severely reprimanded, fined £11,500 and pay costs of £5,305 with respect to a complaint that:

Between 20 November 2012 and 12 November 2015 MacIntyre Hudson LLP wrongly undertook probate activities (a reserved legal activity) when they were not an accredited probate firm.

032396

7 Mr David Adrian James FCA

Consent order made on 29 March 2017

With the agreement of Mr David Adrian James of Llanover House, Llanover Road, Pontypridd, Mid Glamorgan, CF37 4DY, the Investigation Committee made an order that he be reprimanded, fined £6,600 and pay costs of £1,443 with respect to a complaint that:

Mr David James FCA, in his "*Application to approve a non-authorised owner of a licensed firm*" dated 4 December 2014 failed to disclose a previous disciplinary matter which had been considered by the Investigation Committee on 1 May 2012 despite the form requiring details of such matters.

029744

8 Mr Stephen Mark Quinn FCA

Consent order made on 30 March 2017

With the agreement of Mr Stephen Mark Quinn of 2 Craven Court, Craven Road, Altrincham, Cheshire, WA14 5DY, the Investigation Committee made an order that he be reprimanded, fined £500 and pay costs of £2,723 with respect to a complaint that:

Mr Quinn FCA, as supervisor of the IVA of Miss X, did not correct until 15 October 2015 an irregularity at the meeting of creditors until 6 months after being made aware on 25 March 2015 that the vote of a significant creditor had been incorrectly excluded from voting which when subsequently included resulted in the rejection of the IVA.

029145

AUDIT REGISTRATION COMMITTEE

ORDER – 1 MARCH 2017

9 Publicity Statement

A.J. Charik & Co, 24 Churchill Crescent, Headley, Bordon, Hampshire, GU35 8ND, has agreed to pay a regulatory penalty of £500, which was decided by the Audit Registration Committee. This was in view of the firm's admitted breach of Audit Regulation 2.08 for failing to comply with an undertaking given to arrange for an external file review to be carried out as a safeguard against a long association threat.

036883

ORDER – 1 MARCH 2017

10 Publicity Statement

M.J.Hosmer, Barfords, Standford Hill, Standford, Bordon, Hampshire, GU35 8QU, has agreed to pay a regulatory penalty of £1,000, which was decided by the Audit Registration Committee. This was in view of the firm's admitted breach of audit regulations 3.20 and 6.06 for failing to carry out annual cold file reviews and for the inaccurate completion of its 2016 annual return.

037072

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