

# *Disciplinary Orders and Regulatory Decisions*

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## INVESTIGATION COMMITTEE ORDERS

### ORDER – 30 September 2020

#### 1. Mr John Paul Bell

With the agreement of Mr John Paul Bell of Manchester, United Kingdom the Investigation Committee made an order that he be reprimanded, fined £1,200 and pay costs of £4,948 with respect to a complaint that:

Between 17 July 2014 and 19 April 2018 Mr John Bell FCA failed to progress the liquidation of “A” Limited.

040014

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### ORDER – 2 October 2020

#### 2. Mr Peter Thomas Pring

With the agreement of Mr Peter Thomas Pring of Romsey, United Kingdom, the Investigation Committee made an order that he be severely reprimanded, fined £12,000 and pay costs of £3,480

1. (a) Mr Peter Pring FCA signed the independent examiners reports, in the trading name of “X” Ltd and/or “Y” (“Z” Ltd), “Y”, for “A”, for the following year ends, when he was not sufficiently independent, as co-director, Mr Phillip Buckley, was a trustee of “A”
  - (i) Year ended 31 March 2012; and/or
  - (ii) Year ended 31 March 2013; and/or
  - (iii) Year ended 31 March 2014. and/or
  - (iv) Year ended 31 March 2015; and/or
  - (v) Year ended 31 March 2016.
- (b) Mr Peter Pring’s conduct at 1(a) was:
  - (i) In breach of section 280.1 and / or 280.2 of ICAEW’s Code of Ethics (as applicable from 2011 onwards); and / or
  - (ii) Contrary to section 120 of the Fundamental Principle (Objectivity) (as applicable from 2011 onwards); and / or
  - (iii) Contrary to the independence guidance set out in ‘Independent examination of charity accounts: Examiners Guide (CC32 - effective March 2012 and effective March 2015) issued by the Charity Commission.
2. Between 27 September 2016 and 30 October 2017, Mr Peter Pring FCA, on behalf of his firm, “Y” (“Z”) Ltd, allowed funds to be paid into the client bank account, which were personal funds of the firm and not Clients’ Money, on any or all of the occasions in Schedule 1, contrary to Section 11 of the Client’s Money Regulations (as applicable in 2016 and 2017).

3. Between 26 June 2013 and 25 June 2017, Mr Peter Pring FCA did not conduct ongoing monitoring of the business relationship with all clients for the purpose of ensuring that customer due diligence measures were up to date contrary to paragraph 8 of the Money Laundering Regulations 2007.
4. Between 25 June 2017 and 31 October 2017 Mr Peter Pring FCA did not conduct ongoing monitoring of the business relationship with all clients for the purpose of ensuring that customer due diligence measures were up to date contrary to paragraph 28(11) of The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017.

**044596**

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## **ORDER – 2 October 2020**

### **3. Mr Ian Inman**

With the agreement of Mr Ian Inman of London, United Kingdom the Investigation Committee made an order that he be reprimanded, fined £1,400 and pay costs of £2,970 with respect to a complaint that:

1. Between 21 March 2016 and 7 February 2018, Mr Ian Inman FCA failed to comply with regulation 10 of the Clients' Money Regulations in that on nine occasions he did not immediately pay clients' money into a client bank account, or to the client.

**044384**

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## **ORDER – 9 October 2020**

### **4. Mr Robert James Evans**

With the agreement of Mr Robert James Evans of London, United Kingdom the Investigation Committee made an order that he be severely reprimanded, fined £6,000, pay costs of £4,330 and in addition the return of fees in the sum of £4,800 with respect to complaints that:

1. Between 25 September 2014 and 14 April 2020, Mr Robert Evans ACA failed to deal in a timely manner with the affairs of "A" Solicitors in that he:
  - a. Failed to finalise the Solicitors Regulation Authority Accountant's Report for the year ended 31 December 2012; and/or
  - b. Failed to finalise the Solicitors Regulation Authority Accountant's Report for the year ended 31 December 2013.

**042028**

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**ORDER – 9 October 2020**

**5. A4G LLP**

With the agreement of A4G LLP of Sevenoaks, United Kingdom the Investigation Committee made an order that it be reprimanded, fined £3,000 and pay costs of £4,937 with respect to complaints that:

1. A4G LLP prepared accounts for “A” Limited for the year ended 31 December 2010 which were incorrect in that they stated “A” Limited was exempt from audit under s477 of the Companies Act 2006, and the firm knew that this was incorrect.
2. A4G LLP prepared accounts for “A” Limited for the year ended 31 December 2011 which were incorrect in that they stated “A” Limited was exempt from audit under s477 of the Companies Act 2006, and the firm knew that this was incorrect.
3. A4G LLP prepared consolidated group accounts for “B” Limited for the year ended 31 December 2009 which were incorrect in that they stated that “B” Ltd were exempt from audit under s477 of the Companies Act 2006, and the firm knew that this was incorrect.

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**026353**

**ORDER – 9 October 2020**

**6. Blick Rothenberg Global Business Services Limited**

With the agreement of Blick Rothenberg Global Business Services Limited of London, United Kingdom the Investigation Committee made an order that it be severely reprimanded, fined £4,200 and pay costs of £3,724 with respect to complaints that:

1. Between 1 November 2016 and 10 July 2018, Blick Rothenberg Global Business Services Limited failed to comply with regulation 13 of the Clients’ Money Regulations as, on 63 occasions, the firm failed to ensure that where money of any one client in excess of £10,000 was held for more than 30 days the money was paid into a separate designated bank account for that client. The details are set out in Appendix 1.
2. Between 1 November 2016 and 4 June 2018 Blick Rothenberg Global Business Services Limited failed to comply with regulation 21 of the Clients’ Money Regulations because, on 25 occasions, they caused or permitted funds to be withdrawn from the firm’s client account which were greater than the credit balances held for those clients. The details are set out in Appendix 2.

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**041348**

## ORDER – 13 October 2020

### 7. MMO Limited

With the agreement of MMO Limited of Waterlooville, United Kingdom, the Investigation Committee made an order that the firm be severely reprimanded, fined £3,325 and pay costs of £3,715 with respect to complaints that:

- 1 MMO Limited, following a Quality Assurance Department (QAD) visit on 11 December 2013, failed to fulfil assurances given on its behalf by Mr “A”, Ms “B” and Mr “C”

A in respect of undertaking anti-money laundering procedures:

i in response to the QAD finding ‘No procedures in place to carry out client due diligence on all clients’:

We have subscribed to the SWAT UK Anti Money Laundering standard service. We will use and complete CDD forms for all new clients and review CDD forms for all clients on an annual basis...will put procedures into place by 1 February 2014 and will ensure that we will have completed CDD on all clients by 31 December 2014.’

and/or

ii in response to the QAD finding ‘No regular compliance review’:

‘We will undertake an annual review at the same time as we complete our Annual Return for the ICAEW, we will use the annual compliance review forms available in the SWAT UK service and we will submit the results of the review to yourselves.’

and/or

B in respect of client’ money regulations:

in response to the QAD finding on ‘Account name’:

‘We have written to our bank and requested that the accounts need to be transferred into the name of the company rather than the partnership, we would anticipate that this will be complete by 31 January 2014.’

but at a subsequent QAD visit on 19 September 2017 it was found that these assurances had not been complied with.

- 2 MMO Limited failed to deposit the following client funds into a designated client bank account as required by Regulation 13 of the Clients’ Money Regulations:

A Client 1:

Received	Amount
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i.	21 November 2016	£17,577.80
ii.	22 November 2016	£12,191.88
iii.	24 November 2016	£20,000.00
iv.	25 November 2016	£19,481.83
v.	28 November 2016	£30,028.61
vi.	6 December 2016	£13,416.34
vii.	11 January 2017	£25,000.00
viii.	12 January 2017	£15,681.27
ix.	28 February 2017	£25,000.00
x.	1 March 2017	£16,981.15
xi.	21 April 2017	£10,100.00

B Client 2:

	Received	Amount
i.	10 February 2017	£16,005.23
ii.	14 March 2017	£12,015.23

**044598**

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## **ORDER – 13 October 2020**

### **8. Mr Ian Dutton**

With the agreement of Mr Ian Dutton of Nottingham, United Kingdom the Investigation Committee made an order that he be severely reprimanded, fined £7,500 and pay costs of £4,730

- Mr Ian Dutton FCA failed to provide the information requested by Mr “X” in his emails dated as follows:
  - 11 January 2018 and / or
  - 29 January 2018 and / or
  - 31 August 2018 and / or
  - 17 December 2018.
- Mr Ian Dutton FCA failed to comply with Section 110.1 of the Code of Ethics because he failed to deal fairly with Mr “X”
  - Disregarding his instructions on 4 May 2018 that the accounts “A” Ltd for the year ended 31 August 2017 should not be filed at Companies House without Mr “X’s agreement as director.
  - Providing information requested by Mr “X” to either Mrs “X” or her solicitors despite being aware that Mr “X” and Mrs “X” were in dispute.

**044515**

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## **ORDER – 13 October 2020**

### **9. PricewaterhouseCoopers LLP**

With the agreement of PricewaterhouseCoopers LLP of London, United Kingdom, the Investigation Committee made an order that the firm be reprimanded, fined £20,000 and pay costs of £10,612 with respect to a complaint

On 31 December 2015 PricewaterhouseCoopers LLP issued an unqualified audit report on the financial statements of “X” Limited for the period ended 28 March 2015 when the audit was not conducted in accordance with International Standard on Auditing (UK and Ireland) 500 ‘Audit Evidence’ in that the auditor failed to obtain sufficient appropriate audit evidence to be able to draw reasonable conclusions on which to base the audit opinion in relation to:

- a. the valuation of stock; and/or
- b. the recoverability of certain debtors.

**037112**

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## **ORDER – 13 October 2020**

### **10. Mr Trevor Austreng**

With the agreement of Mr Trevor Austreng of Salisbury, United Kingdom the Investigation Committee made an order that he be severely reprimanded, fined £3,000 and pay costs of £3,875 with respect to complaints that

1. On or around 14 December 2017, Mr Trevor Austreng FCA did not ensure that both members of “A” Limited consented to the drawing up of the abridged balance sheet for the year ended 31 March 2017, as required by Schedule 1, section 1A(c) of the Small Companies and Groups (Accounts and Directors’ Report) Regulations 2008.
2. On or around 14 December 2017, Mr Trevor Austreng FCA:
  - a. Allowed an incorrect statement to be included in the filed, abridged financial statements of “A” Limited for the year ended 31 March 2017, which stated all members had consented to the abridgement under section 444(2A) of the Companies Act 2006, when he knew that Mr Coles had not consented to the abridgement.

and/or

- b. Allowed an incorrect statement to be included in the filed, abridged financial statements of “A” Limited for the year ended 31 March 2017, which stated that the financial statements were approved and authorised for issue by the board of directors on 18 December 2017, when he knew that Mr Coles had not approved the financial statements or authorised them for issue”.

**042685**

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## ORDER – 20 October 2020

### 11. Mr Andrew Stanes

With the agreement of Mr Andrew Stanes Rand of Cambridge, United Kingdom the Investigation Committee made an order that he be reprimanded, fined £3,500; and pay costs of £3,198 with respect to a complaint that:

Mr Andrew Rand FCA issued audit reports in the name of his firm, "X", and subsequently "Y", on the following financial statements of "Z" Ltd:

- a. Year ended 31 March 2013; approved on 27 March 2015; and/or
- b. Year ended 31 March 2014; approved on 9 April 2015; and/or
- c. Year ended 31 March 2015; approved on 18 February 2016; and/or
- d. Year ended 31 March 2016; approved on 27 January 2017; and/or
- e. Year ended 31 March 2017; approved on 18 December 2017

in breach of International Standard on Auditing (UK and Ireland) 210 'Agreeing the terms of audit engagements', as the audit engagement should not have been accepted when the auditor was aware that, before accepting the audit engagement, that management or those charged with governance would impose a limitation on the scope of the audit work likely to result in the need to issue a disclaimer of opinion on the financial statements.

**048927**

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## INVESTIGATION COMMITTEE FIXED PENALTY ORDER

### 12. Davenport Hodgkiss

Penalty order made on 30 September 2020

Under Disciplinary Bye-law 14A the Investigation Committee has exercised its powers under delegation to consider this complaint by way of fixed penalty.

With the agreement of Davenport Hodgkiss, the Investigation Committee ordered that Davenport Hodgkiss, of Oldham, be reprimanded, and given a fixed penalty of £700 representing a financial penalty of £1,000 to which a discount of 30% has been applied with respect to a complaint that:

1. Davenport Hodgkiss, subsequent to a QAD visit on 2011, made the following assurances in relation to Anti-Money Laundering issues identified:
  - a. In respect of the requirement to have procedures in place to carry out client due diligence on all clients:

*"We will complete the PCAS New client checklist as appropriate to the specific client in question."*

And / or

- b. to have documented a risk assessment of all its clients, thereafter reviewing the risk for each client on a regular basis and keeping a record of those reviews:

*“As each file is completed for client’s current years accounts a documented client risk assessment will be carried out and reviewed on each subsequent year.”*

but at a QAD visit on 21 June 2019, it was found that the assurances had not been complied with.

**055720**

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## **INVESTIGATION COMMITTEE FIXED PENALTY ORDER**

### **13. DPC Accounting Limited**

Penalty order made on 6 October 2020

Under Disciplinary Bye-law 14A the Investigation Committee has exercised its powers under delegation to consider this complaint by way of fixed penalty.

With the agreement of DPC Accounting Limited, the Investigation Committee ordered that DPC Accounting Limited, of Stoke-on-Trent, be reprimanded, and given a fixed penalty of £700 representing a financial penalty of £1,000 to which a discount of 30% has been applied with respect to a complaint that:

Following a QAD visit on 16 January 2014, DPC Accountants Limited confirmed in respect of failing to notify all clients in writing of the amount of commission received:

*‘The clients did retrospectively confirm for the PA visit that they were aware of the fact that commission was being received for the invoice discounting referral, however the amounts received were not stated. Subsequently these clients have been informed of the amount of commission received over the last year, and consented to our receipt of commission. In future we will advise the clients of the amounts quarterly.’*

But at a subsequent QAD visit on 20 February 2019 it was found that this assurance had not been complied with.

**053424**

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## REGULATORY PENALTY ORDERS

### AUDIT REGISTRATION COMMITTEE

#### 14. Publicity statement

##### ORDER – 13 August 2020

DSM CA Limited, Clitheroe, United Kingdom, has agreed to pay a regulatory penalty of £10,000, which was decided by the Audit Registration Committee. This was in view of the firm's admitted breach of audit regulation 7.01, for failing to comply with a condition imposed by the committee to submit the results of the external hot file reviews within one month of their completion.

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**055741**

### PRACTICE ASSURANCE COMMITTEE

#### 15. Publicity statement

##### ORDER – 16 JULY 2020

Mr T J Shaw BA FCA CTA of Altrincham, United Kingdom has agreed to pay a practice assurance penalty of £1,400, which was decided by the Practice Assurance Committee. This was in view of his admitted breach of Principal Bye-law 51a, for engaging in public practice without a practising certificate between May 2018 and December 2019.

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**054587**

#### 16. Publicity statement

##### ORDER – 24 SEPTEMBER 2020

Wills Bingley Limited of St. Austell, 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 the firm's admitted breach of Breach of Practice Assurance Regulation 4 (2008 Regulations); in that it failed to comply with written assurances to:

- a. document risk assessments and ongoing review of client due diligence for existing clients, as required by the Money Laundering Regulations 2007; and
- b. carry out annual reviews and obtaining confirmation of the trust status when opening a clients' money bank account, as required by the Clients' Money Regulations.

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**055566**

## **17. Publicity statement**

### **ORDER – 16 JULY 2020**

Salway and Wright (Spalding) Limited of Spalding, 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 Salway and Wright (Spalding) Limited's admitted breach of PA Regulation 4 (2008 Regulations); in that the firm failed to comply with written assurances by failing to:

- issue clients with details of the firm's fees and complaints procedures, as required by the Code of Ethics (240.2b [2011]) and ICAEW Disciplinary Bye-law 11.1;
- document risk assessments for all clients, carry out an anti-money laundering (AML) compliance review and document AML procedures, in accordance with the Money Laundering Regulations 2007; and
- complete annual returns accurately, in accordance with Practice Assurance Regulation 8 (2008 Regulations).

**055187**

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## **18. Publicity statement**

### **ORDER – 16 JULY 2020**

Salway & Wright Ltd of Spalding, 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 Salway & Wright Ltd's admitted breach of PA Regulation 4 (2008 Regulations); in that the firm failed to comply with written assurances by failing to:

- issue clients with details of the firm's fees and complaints procedures, as required by the Code of Ethics (240.2b [2011]) and ICAEW Disciplinary Bye-law 11.1;
- document risk assessments for all clients, carry out an anti-money laundering (AML) compliance review and document AML procedures, in accordance with the Money Laundering Regulations 2007; and
- complete annual returns accurately, in accordance with PA Regulation 8 (2008 Regulations).

**055795**

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## **19. Publicity statement**

### **ORDER – 16 JULY 2020**

#### **Publicity statement**

Forbes Dawson Limited of Altrincham, United Kingdom has agreed to pay a practice assurance penalty of £1,400, which was decided by the Practice Assurance Committee. This was in view of the firm's admitted breach Practice Assurance Regulation 4 (2008 Regulations); in that the firm failed to comply with written assurances to carry out periodic AML compliance reviews and to notify ICAEW promptly of any changes to the firm's structure.

**052308**

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## **20. Publicity statement**

### **ORDER – 16 JULY 2020**

Mr Peter Graham Robinson FCA of Cheadle, United Kingdom has agreed to pay a practice assurance penalty of £4,200 which was decided by the Practice Assurance Committee. This was in view of Mr Robinson's admitted breach of Clients' Money Regulation 9a, in that he held clients' money in an office account for a period of approximately seven months, when it should have been held in a designated client account; and a breach of Practice Assurance Regulation 4 (2008 regulations), in that he failed to comply with an assurance to document ongoing client due diligence as required by the Money Laundering Regulations 2007.

**054913**

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## **21. Publicity statement**

### **ORDER – 16 JULY 2020**

Mr Alan Hooper FCA CTA of Uxbridge, United Kingdom has agreed to pay a practice assurance penalty of £1,400, which was decided by the Practice Assurance Committee. This was in view of his admitted breach of Practice Assurance Regulation 4 (2008 Regulations); in that he:

- failed to comply with written assurances to document risk assessments and ongoing client due diligence, as required by the Money Laundering Regulations 2007; and
- issue clients with details of the firm's fees and complaints' procedures, as required by the Code of Ethics (240.2b [2011]) and ICAEW Disciplinary Bye-law 11.1.

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