



Disciplinary Orders and Regulatory Decisions

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INVESTIGATION COMMITTEE CONSENT ORDERS

1. Ms Antoinette Thorpe

Consent order made on 29 July 2019

With the agreement of Ms Antoinette Thorpe of Belfast, United Kingdom, the Investigation Committee made an order that she be reprimanded, fined £500 and pay costs of £1,000 with respect to a complaint that:

On three occasions between 14 April 2014 and 15 October 2014 Ms Antoinette Thorpe, as supervisor of the joint individual voluntary arrangement of Mr and Mrs 'X', provided incorrect information regarding the issue of a certificate of completion when the IVA was to be terminated

027780

2. Ms Lisa Thomas

Consent order made on 29 July 2019

With the agreement of Ms Lisa Thomas of Plymouth, United Kingdom, the Investigation Committee made an order that she be reprimanded and pay costs of £2,755 with respect to a complaint that:

Ms Lisa Thomas in her capacity as trustee in bankruptcy of 'X' breached paragraph 3.7 of the Insolvency Licencing Regulations as she:

- i) Failed to comply with Rule 18.16(4) of Insolvency (England and Wales) Rules 2016 in that when seeking the creditors' agreement for her fees by notice dated 11 May 2017 she failed to provide a fee estimate.
- ii) Failed to correctly complete the notice of her appointment dated 11 May 2017 which was sent to creditors on 11 May 2017 and 12 July 2017 and incorrectly refers to it being in accordance with Insolvency Rule 6.124 rather than Section 296 of the Insolvency Act 1986.
- iii) Failed to comply Rule 10.76 (1) Insolvency (England and Wales) Rules 2016 in that on 12 July 2017 she informed the creditors of her appointment and sought their agreement for her fees however she failed to explain the procedure for establishing a Creditors' Committee or to invite creditors to decide if a Creditors' Committee should be formed.
- iv) Incorrectly referred to Rule 6.141 of the Insolvency Rules 1986 as being the relevant rule should a trustee consider rates or amounts of remuneration fixed to be insufficient in her letter to all known creditors dated 12 July 2017.

040237

3. Mr Anil Dahyabha Patel FCA

Consent order made on 29 July 2019

With the agreement of Mr Anil Dahyabhai Patel FCA of Birmingham, United Kingdom, the Investigation Committee made an order that he be severely reprimanded, fined £1,400 and pay costs of £1,568 with respect to a complaint that:

1. Mr Anil Dahyabhai Patel FCA, following a QAD visit on 22 December 2009, confirmed on behalf of his firm that:

a. In respect of the requirement to carry out client due diligence on an annual basis for all clients and to document the results:

“An annual assessment will be made by completing an appropriate checklist for each client every year.”

And / or

b. In respect of the requirement to ensure that his firm was registered for the Data Protection Act at the Information Commissioner Office: “Now registered under the Data Protection Act” but at a QAD telephone visit on 22 December 2017, it was found that the assurances had not been complied with.

046144

4. Le Forts

Consent order made on 29 July 2019

With the agreement of Le Forts of Orpington, United Kingdom, the Investigation Committee made an order that the firm be reprimanded, fined £3,000 and pay costs of £590 with respect to a complaint that:

7 Between 29 October 2014 and 10 July 2018, Le Forts failed to substantively respond to an email from ‘X’ Chartered Accountants dated 29 October 2014.

040841

5. Mr Alan Roger Le Fort FCA

Consent order made on 29 July 2019

With the agreement of Mr Alan Roger Le Fort FCA of Orpington, United Kingdom, the Investigation Committee made an order that he be reprimanded, fined £10,000 and pay costs of £3,515 with respect to a complaint that:

- 1 Mr Alan Le Fort FCA submitted accountant's reports on the unaudited accounts of 'X' Limited, in breach of the fundamental principle of Integrity, section 110 of ICAEW Code of Ethics, for the following year-ends:

Year ended	Date of accountant's report
31 December 2009	30 September 2010
31 December 2010	Undated
31 December 2011	Undated
31 December 2012	Undated

when he knew that those accounts were incorrect as they required amendment as the dividends declared had not been confirmed.

- 2 Mr Alan Le Fort FCA incorrectly prepared the self-assessment tax returns of Mr 'Y' for the following tax year ends:

- 5 April 2009
- 5 April 2010
- 5 April 2011
- 5 April 2012
- 5 April 2013

in that

- a) the dividends declared as received in each year did not reflect the shareholdings in 'X' Limited; and/or,
- b) the self-assessment tax returns did not accurately reflect the monies withdrawn from 'X' Limited in each year.

- 3 Mr Alan Le Fort FCA incorrectly prepared the self-assessment tax returns of Mr 'Z' for the following tax year ends:

- 5 April 2009
- 5 April 2010
- 5 April 2011
- 5 April 2012
- 5 April 2013

in that

- a) the dividends declared as received in each year did not reflect the shareholdings in 'X' Limited; and/or,
- b) the self-assessment tax returns did not accurately reflect the monies withdrawn from 'X' Limited in each year.

4 Mr Alan Le Fort FCA incorrectly prepared the self-assessment tax returns of Mrs 'Z' for the following tax year ends:

- 5 April 2010
- 5 April 2011
- 5 April 2012
- 5 April 2013
-

in that

- a) the dividends declared as received in each year did not reflect the shareholdings in 'X' Limited; and/or,
- b) the self-assessment tax returns did not accurately reflect the monies withdrawn from 'X' Limited in each year.

5 Mr Alan Le Fort FCA incorrectly prepared the abbreviated financial statements of 'X' Limited for the year ended 31 December 2010 in that:

- a. the stock balance was overstated by £28,129; and/or,
- b. the creditors due within one year balance was understated by £48,648; and/or,
- c. the profit and loss account reserve was overstated by £76,777.

which he should have known were incorrect as they did not agree to the full financial statements prepared for the same period.

6 Mr Alan Le Fort FCA prepared the abbreviated financial statements of 'X' Limited for the year ended 31 December 2011 when those accounts did not comply with The Small Companies and Groups (Accounts and Directors' Report) Regulations 2008 as they did not contain a note explaining the non-comparability of corresponding amounts for the financial year ended 31 December 2010 with the financial statements that had been approved for that former period.

028441

INVESTIGATION COMMITTEE FIXED PENALTY ORDERS

6. Ms Alison Carey FCA

Penalty order made on 2 May 2019

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 Ms Alison Carey FCA, the Investigation Committee ordered that Ms Alison Carey FCA, of Manchester, United Kingdom be reprimanded, and 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:

Between 1 June 2017 and 29 March 2019 Ms Alison Carey FCA engaged in public practice without a practising certificate, contrary to Principle Bye-law 51a.

048542

7. Miss Hannah Rothery

Penalty order made on 19 July 2019

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 Miss Hannah Rothery, the Investigation Committee ordered that Miss Hannah Rothery, of Bristol, United Kingdom, be reprimanded with respect to a complaint that:

On 6 March 2019, Miss Hannah Rothery drove a motor vehicle after consuming alcohol in excess of the prescribed limit

049848

8. Mr Guy Gorvett

Penalty order made on 3 July 2019

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 Mr Guy Gorvett, the Investigation Committee ordered that Mr Guy Gorvett, of Bristol, United Kingdom be reprimanded by way of a fixed penalty with respect to a complaint that:

On 8 December, Mr Guy Gorvett drove a motor vehicle after consuming alcohol in excess of the prescribed limit

049010

9. Hitchcock Frank Limited

Penalty order made on 14 May 2019

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 Hitchcock Frank Limited, the Investigation Committee ordered that Hitchcock Frank Limited, of Highfield House, White Horse Road, Holly Hill, Meopham, Gravesend, DA13 0UF be reprimanded, and a fixed penalty of £700 representing a financial penalty of £1,304.79 representing a financial penalty of £1,863.98 to which a discount of 30% has been applied with respect to a complaint that:

Hitchcock Frank Limited used the description 'Chartered Accountants' when it was not entitled to do so as a principal did not hold affiliate status during the following periods:

- a. Between 7 April 2008 and 18 June 2017 in breach of Regulation 6 of the Regulations governing the use of the description 'Chartered Accountants' and general affiliates of ICAEW; and
- b. Between 19 June 2017 and 7 March 2019 in breach of Regulation 12 of the Regulations governing the use of the description 'Chartered Accountants' and general affiliates of ICAEW.

048259

10. Mr Duncan Neil Joyce ACA

Penalty order made on 7 June 2019

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 Mr Duncan Neil Joyce ACA, the Investigation Committee ordered that Mr Duncan Neil Joyce ACA, of Wiltshire, United Kingdom, be reprimanded, and 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:

Mr Duncan Neil Joyce ACA, following a QAD visit in April 2010, in respect of completing risk assessments and client due diligence procedures confirmed on behalf of his firm that:

"A systematic review of all clients will be carried out over the next twelve months to remedy the situation."

However, at a QAD visit on 22 February 2018 it was found that Mr Joyce had not complied with this assurance.

046136

AUDIT REGISTRATION COMMITTEE

ORDER – 12 JUNE 2019

11. Publicity Statement

D & J Randles Limited of Harrogate has agreed to pay a regulatory penalty of £1,009, which was decided by the Audit Registration Committee. This was in view of the firm's breach of audit regulations 2.11 and 2.03b for its failure to notify ICAEW of changes within 10 business days and its failure to ensure that it was eligible to hold audit registration between 28 June 2018 and 1 April 2019.

049079

ORDER – 12 JUNE 2019

12. Publicity Statement

S.C. Telfer, York, has agreed to pay a regulatory penalty of £4,000, which was decided by the Audit Registration Committee. This was in view of the firm's breach of audit regulations 3.20 and 6.06 for its failure to carry out cold file reviews for a period of six years and for the incorrect completion of its annual returns.

049162

ORDER – 12 JUNE 2019

13. Publicity Statement

Bramwell Morris, 18 Mulberry Avenue, Turnstone Business Park, Widnes, Cheshire, WA8 0WN, has agreed to pay a regulatory penalty of £1,464, which was decided by the Audit Registration Committee. This was in view of the firm's admitted breach of audit regulation 2.03a for its failure to ensure that a partner held audit affiliate status.

049302

ORDER – 13 FEBRUARY 2019

14. Publicity Statement

AM-PM Accounting Solutions Limited, Building 6000, Langstone Technology Park, Langstone Road, Havant, Hampshire, PO9 1SA, 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 Licensed Practice Handbook paragraph 2.08f for failing to comply with an undertaking given to ICAEW to arrange and submit the results of an external cold file review of an ATOL reporting accountant engagement.

044275

INSOLVENCY LICENSING COMMITTEE

ORDER – 11 JUNE 2019

15. Publicity statement

On 11 June 2019, the Insolvency Licensing Committee ordered Mr Stephen Mark Quinn of Altrincham, United Kingdom, to pay a regulatory penalty of £1,500 for drawing unauthorised category 2 expenses of £7,133.

049591

ORDER – 11 JUNE 2019

16. Publicity statement

On 11 June 2019, the Insolvency Licensing Committee ordered Mr Paul Mallatratt of Nottingham, United Kingdom, to pay a regulatory penalty of £1,000 for Breach of the Code of Ethics in relation to fees received under a work referrer contract.

049016

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