



# Without Question



*Without Question*® is ICAEW's second corporate training film. The quality and style of *Without Question* and *False Assurance* (ICAEW's first film) set them apart from any other corporate training film.

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ICAEW's second corporate training film, *Without Question*, has been created following the global success of the first film, *False Assurance*. *Without Question* provides an impactful and interesting way to highlight the challenges of directors and professional advisers seeking assurance on difficult issues as well as the underestimated importance of effective communication.

With its focus on professional scepticism and everyday business challenges, *Without Question* is designed for use by firms and companies of all sizes, and all around the world, including:

- for auditor and tax adviser workshops at accountancy firms;
- for internal auditor, senior manager and director away days; and
- for the teaching of university students.

*Without Question* draws out many themes for discussion such as reliance on experts, accounting estimates and confidentiality. It also examines conflicts within a family-owned company, its difficult transition to become a listed entity and the struggle of founding shareholders with the loss of control and of new independent directors in asserting control and good governance.

## WORKSHOP GUIDES AND RESOURCES

*Without Question* explores hypothetical scenarios which enable viewers to discuss issues and dilemmas they face in their day-to-day work. To get the most from *Without Question* we recommend that it's watched in groups to discuss the issues that arise during the film. *Without Question* consists of five parts (approximate running time: 41 minutes).

There is a suite of training materials available to support the facilitation of workshops:

- Questions to prompt discussion after each part of the film.
- Who's who - a useful reference guide to the characters of the film.

***'Without Question is undoubtedly a great film not only for chartered accountants but for corporate governance bodies and external consultants as it integrates their relationships and at the same time presents a clear message regarding their responsibilities. It has been of great value to our network.'***

**Juan Carlos Lara-Povedano,**  
Crowe Horwath Regional Executive, Americas

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***‘Sometimes you just get too close. Assume too much. Don’t ask that extra question ... and regret it.’***

This statement is relevant to many characters in *Without Question*. The Holt family are the founding shareholders of a hotel development and management company but are at war with each other on the future strategy for the company and Robert Holt’s indulgence of his son, Sebastian. Launching an IPO seems, at first, to be a neat way of ending the war but it puts the company and its auditors and other professional advisers under strain and comes back to haunt them.

Martin Jelani thinks it will be just another waste of his time giving a free tax lecture at his firm. However, his day gets a lot more interesting when he thinks he might have sparked interest in a relief claim from Rapston Hotels.

Will Jackson is tired of being caught in the crossfire during every audit engagement at Rapston so is pleased to hear of the IPO. But he underestimates the pressures it brings and the impact on his team. The last thing he needs is for Karen Walker, Rapston’s FD, to pursue an aggressive tax relief claim championed by a rival firm (while also at the same time undertaking Rapston’s first foreign hotel development). Poor Will doesn’t realise he’s also in for a big wake-up call on the dangers of social media ...

## BACKGROUND

*Without Question* has been created by the same team that made *False Assurance*. The story has been written by Duncan Wiggetts from ICAEW and produced by award-winning production company Area 17 (area17.co.uk). *Without Question* was shot on location at Chartered Accountants’ Hall in London and features a strong cast of many well-known British film and television actors including Tim Dutton (*Bourne Identity*), Bill Paterson (*Law & Order, Criminal Justice, Fleabag*) and Tim Bentinck (*The Archers, The Game, The Politician’s Husband*), to name a few.

ICAEW’s first educational film, *False Assurance*, was previewed in 2015 and has since been licensed for use by many leading UK accountancy firms, banks and universities in the UK, US and Australia. It has been used at many international accounting firm conferences and directors’ events around the world to coach thousands of auditors and directors. Now available with subtitles in 14 languages, it continues to be used and licensed to a wide range of organisations.



*Without Question* is the sixth film written by Duncan Wiggetts. As ICAEW Executive Director, Professional Standards, Duncan is responsible for ICAEW’s disciplinary and regulatory work and is a member of ICAEW’s board. He is a qualified solicitor who joined ICAEW in 2014 after a career split between legal private practice and working as a senior in-house Counsel at PwC. As a partner at PwC in 2005, Duncan developed his first film to create more effective training. Since then, all of his films have been used worldwide in workshops for senior management and boards of directors of major international companies and have received international coverage including an article on the front cover of the *Wall Street Journal*.

ICAEW connects over 147,000 chartered accountants worldwide, providing this community of professionals with the power to build and sustain strong economies.

Training, developing and supporting accountants throughout their career, we ensure that they have the expertise and values to meet the needs of tomorrow's businesses.

Our profession is right at the heart of the decisions that will define the future, and we contribute by sharing our knowledge, insight and capabilities with others. That way, we can be sure that we are building robust, accountable and fair economies across the globe.

ICAEW is a member of Chartered Accountants Worldwide (CAW), which brings together 11 chartered accountancy bodies, representing over 1.6m members and students globally.

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