

[REDACTED]

Clive Porritt  
Chairman  
Institute of Chartered Accountants of England and Wales  
Chartered Accountants' Hall  
Moorgate Place  
London  
EC2R 6GA

23rd October 2011

Dear Mr Porritt

I received an email from my accountant who mentioned that he had had a visit from two people from your organisation who, without my prior knowledge or acting on my instructions, went through my latest draft accounts and records. I will not give you the accountants name in case he is renditioned to Godalming to attend night classes to infinity in working out the net present value of the tax payers' bailout to the banks.

Since when has the ICAEW been acting in the manner of the Stasi rather than a professional body?

As a result of your organisation checking up on one of your members and incurring extra work, my accountancy fees have risen. [REDACTED] is a small [REDACTED] running on a wafer thin margin and the last thing I need is to pay for the continuing professional development of one of your members. [REDACTED] is also a registered charity and a company limited by guarantee so, not to put too fine a point on it, if there is anything wrong with the company's accounts I would expect the Charity Commissioners to pick up on it.

In fact, if I were you, rather than irritating people like myself, I would stop your Chief Executive Officer from wasting his time on a – I believe the term is 'blog' – where his scribbings of the 20.07.2011 include this painful turn of phrase:

*"ICAEW is recommending today that financial institutions and other businesses with significant exposure to challenged markets should make them clear in upcoming interim statements"*

Perhaps he should attend a Plain English course? What on earth is "upcoming"? a verb? a form of premature ejaculation or a salutary religious experience where you experience life after death? Furthermore, how can you challenge markets? What on earth is a "challenged market" when it is at home? Is your Chief Executive Officer the Don Quixote of Capitalism – merrily tilting at markets whilst his operatives visit your members with about as much welcome as the Four Horsemen of the Apocalypse, the Black Death or swarms of locusts.

It would be helpful to small organisations such as ours if you could call your goons off (they probably carry the term 'field officers' – black shorts with jackboots?) from poking their noses into my accounts and breaching client confidentiality, which is an additional insult to vexatious injury. They also, by all accounts (every pun intended) peddle semantic twaddle such as substituting "governance" for "management".

I fervently hope your organisation will see its way to paying the additional £200 that your visit has cost me. I trust that this amount in the appalling argot of your Chief Executive Officer is upcoming and I would like an explanation for the antics of the ICAEW.

[REDACTED]

Finally, if your organisation would like to do something that is useful, ensure that the special provisions of Part VII of the Companies Act 1985 relating to small companies are scrapped, where abbreviated accounts are produced that tell you precisely nothing about the company – so if a company is limited by guarantee one has not a clue what the directors are up to.

Yours sincerely

Chris Hodgkins  
[REDACTED]

[REDACTED]

Paul Simkins  
Director  
Quality Assurance Department  
ICAEW  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
MK9 2FZ

6 December 2011

Dear Mr Simkins

Thank you for your letter of the 10<sup>th</sup> November 2011. Regrettably, it does not answer the points I made in my letter. I would be grateful if you would answer the points in my letter. Obfuscation is not a very effective way to conduct business. I was also amused by your patronising turn of phrase in the last paragraphs, which struggled into the impertinent.

When I employ accountants, they all hold professional qualifications. Also, statutory accounts have to be signed off by a suitably, appropriately qualified accountant – whether they are a member of your organisation or not.

Yours sincerely

Chris Hodgkins MBA DipM FCIM  
[REDACTED]

[REDACTED]

Paul Simkins  
Director  
Quality Assurance Department  
ICAEW  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
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30 December 2011

Dear Mr Simkins

What an extraordinary response – obviously failing in communications and transparency in your quest for quality assurance.

Perhaps you should note that in your letter of the 10<sup>th</sup> November you made the risible assumption that anyone who is not an [REDACTED] chartered accountant is not up to scratch. Perhaps you can tell me how many accountants have been done for fraud or similar misdemeanours in the past 20 years and how many were [REDACTED] members? For example, Sir Fred Goodwin was an accountant – was he one of yours? I think we should be told, don't you?

Finally, it would be useful if you could answer my questions on your Quality Assurance staff – I use the term loosely – and their meddling in my company accounts without my permission.

Yours sincerely

Chris Hodgkins MBA DipM FCIM  
[REDACTED]

[REDACTED]

Paul Simkins  
Director  
Quality Assurance Department  
ICAEW  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes  
MK9 2FZ

17 February 2012

Dear Mr Simkins

Many thanks for your helpful letter of the 6<sup>th</sup> February 2012. I am greatly cheered by your reassurance that Fred Goodwin was not a member of your organisation and is probably hard put to be a member of any organisation.

The fact of the matter is that your Quality Assurance Team looked at [REDACTED] accounts before I had seen them, before any [REDACTED] had signed them off, and that requires explaining, not sophistry.

Yours sincerely

Chris Hodgkins MBA DipM FCIM  
[REDACTED]