

5 - MAR 2008

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3 March 2008

Anna Colban
Secretary to the Board
Accountancy and Actuarial Discipline Board
Aldwych House
71-91 Aldwych
London WC2B 4HN

Dear Anna Colban

AADB Accountancy Scheme Review

I tried to send you the attached message by e-mail yesterday evening, but my laptop seems to have a problem at the moment transmitting messages to certain addresses. Yours seems to be included!

So – I am sending you the message in a more traditional manner.

Yours sincerely



S D Boughton

Dear Anna Colban

Thank you for your letter of 28 January 2008 with the copy of the Consultation Paper for this exercise. You will recall that I am a member of the Tribunal Panel.

I have read through the Consultation Paper, and can give a positive answer to all the questions listed in Annex A, except as set out below:

Question 3 (a): I do not support the proposal to establish the DDC. I think there is a danger that this process will be viewed as the accountancy profession making it more difficult and/or more time-consuming for investigations to be made into the conduct of members of the profession. A layer of bureaucracy is to be added to the process, which will slow matters down. Have any complaints been received to date regarding the independence of the Executive Counsel? Does this additional process not undermine the stature of the Executive Counsel? Since it appears (see para 7.23) that the Executive Counsel is still to be permitted to seek advice from external counsel, prior to proceeding with a complaint, surely there is already a control and/or constraint on, or a review of, the actions of the Executive Counsel?

Question 5 (c): I am not sure why the health of a Member is an appropriate factor to be included in the Desirability Criteria. A plea of ill-health has, in the past, been used in other areas to avoid wrongdoers from having to face up to their responsibilities (e.g. police officers retiring early on health reasons to avoid disciplinary tribunals, former South American presidents, former chief executives of breweries etc). Why should it appear here?

Otherwise, the proposals have my support.

Yours sincerely

Stephen Boughton

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