

## **Annex F - Consent Order Template**

**Member name: Anna Brocklehurst**

**Case ref: 2024-71**

# CONSENT ORDER

**(pursuant to Reg. 8.2 of the Taxation Disciplinary Scheme regulations 2024)**

## **INVESTIGATION COMMITTEE DECISION – 22 January 2025**

Having considered the allegations, the Member's submissions and the Indicative Sanctions Guidance the Investigation Committee determined to make the following order with the agreement of Anna Brocklehurst, that Anna Brocklehurst be:

- Censured;
- Required to pay £1,005 by way of costs;

The Investigation Committee ordered publication of the order made against the member with respect to a complaint that the Member was severely reprimanded, fined and ordered to pay costs by ICAEW as set out in the ICAEW Conduct Committee decision dated 2 September 2024. The details of the disciplinary matter are set out in the ICAEW decision but include:

- I. the preparation of valuations incompetently and/or inconsistently;
- II. failure to keep individuals informed and failing to obtain instructions; and
- III. preparation of incorrect accounts.

The complaint was originally dealt with by the ICAEW, however because a finding of severe reprimand was applied and a significant fine, the Investigation Committee were asked to consider whether the Member brought the profession into disrepute.

The allegations involve potential breaches of the following Rules of the PRPG 2018:

1.7 A member owes a duty not to act in such a way as to bring CIOT/ATT into disrepute, or in any way which would harm the reputation or standing of CIOT/ATT. Further, a member may have duties and obligations to other regulators and professional bodies, for example, HMRC or the Financial Reporting Council, and should have regard to these as relevant.

2.6.3 A member must not:

- Perform their professional work, or conduct their practice or business relationships,
- or perform the duties of their employment improperly, inefficiently, negligently or incompletely to such an extent or on such number of occasions as to be likely to bring discredit to themselves, to the CIOT or ATT or to the tax profession;
- Breach the Laws of the CIOT or ATT;
- Conduct themselves in an unbecoming, unlawful or illegal manner, including in a personal, private capacity, which tends to bring discredit upon a member and/or may harm the standing of the profession and/or the CIOT or ATT. For the avoidance of doubt, conduct in this context includes (but is not limited to) conduct as part of a personal or private life.

**11 March 2025**

**The Taxation Disciplinary Board**

**30 Monck Street**

**London**

**SW1P 2AP**