

24 May 2006



Please quote our reference in all correspondence
169236/VSS/lcb

PRIVATE & CONFIDENTIAL

Ms N K-Dit-Rawe
3 Jefferson House
11 Basil Street
LONDON
SW3 1AX

Dear Ms K-Dit-Rawe

INVESTIGATION OF A COMPLAINT CONCERNING PRIDIE BREWSTER

Thank you for your letter dated 17 May 2006. I attach for your information a copy of a letter sent to the firm inviting their comments on the complaints that you have raised. I will contact you again on receipt of a response.

Yours sincerely

Vicky Smith ACA (Mrs)
Case Manager
Professional Conduct Directorate

Direct Dial: 01908 546385
Direct Fax: 01908 546271
Email: vicky.smith@icaew.co.uk

Encs: Letter to Pride Brewster dated today



24 May 2006

Your Ref: CO/Let/Gen/06

Please quote our reference in all correspondence
I69236/VSS/lcb/INV04

PRIVATE & CONFIDENTIAL

Mr K R Young FCA

Pridie Brewster

Mount Manor House

16 The Mount

Guildford

Surrey GU2 4HS

Dear Mr Young

INVESTIGATION OF A COMPLAINT CONCERNING MS K-DIT-RAWE

Following my last letter to you on 13 April 2006, I have now received more information from Ms K-Dit-Rawe and it appears to me that this matter needs further investigation.

So that I can consider this matter further, I will need to correspond with you and Ms K-Dit-Rawe. I will copy any information received from one party to the other. This often helps to clarify the issues for both parties. If, in the case of a particular document you do not wish this to happen, please let me know. The more you are able to help, the more quickly I will be able to investigate the matter. I would therefore be grateful if you could reply promptly to my letter and supply any information I ask for.

The matters arising from Ms K-Dit-Rawe complaint which appear to warrant further investigation are:

- 1 "That Mr R J Clement FCA failed to provide a detailed response, on behalf of his firm, Pridie Brewster, to letters dated 30 March 2005, 17 April 2005 and 9 May 2005 from Ms K-Dit-Rawe despite stating in a letter dated 15 April 2005 that he would do so once he had reviewed the information obtained."
- 2 "That on 5 November 2004 Pridie Brewster signed an Accountant's Report in the service charge accounts of Steel Services Limited for the year ended 31 December 2003 when the financial statements failed to reflect the findings of a Leasehold Valuation Tribunal (LVT) held on 17 June 2003."

I am enclosing copies of correspondence to date with Ms K-Dit-Rawe and I would be grateful for your comments. In particular, could you please provide the following information/documents:

Cont'd...

- A Please explain why your firm has failed to provide a substantive response to Ms K-Dit-Rawe's letters of 30 March 2005, 17 April 2005 and 9 May 2005. If a response was sent then please provide a copy.
- B Please provide copies of your firm's working papers relating to the service charge accounts for the years ended 31 December 2002 to 31 December 2004. If you would rather me conduct the review of the files at your offices then please call me to arrange a date to visit.
- C I would also be grateful for your responses to the following questions:
- (i) I cannot find a trace of Steel Services Limited being a registered company with Companies House. Your comments on this are invited.
 - (ii) Please explain how the LVT decision has been incorporated into the 2004 accounts. Why has the contingency fund not been utilised and what actions have been taken to refund monies to tenant's who appear to have overpaid as a result of the LVT decision?
 - (iii) Please explain why the major works fund income and expenditure is not shown in detail.
- D Any other information that you feel is necessary to enable me to consider this matter further.

If you would like to meet with me in Milton Keynes to discuss this matter once I have had the opportunity to consider this further information, please let me know and we can arrange a date.

I am enclosing our leaflet "What happens when a complaint is made against you" which describes the Institute's investigation and disciplinary processes in general terms, which I hope you will find useful.

It may take some time to investigate these matters. Some cases are dealt with quickly but others can take in excess of a year where the case is complex and strongly contested.

If it is necessary to refer this matter to the Investigation Committee for consideration under the Institute's disciplinary bye-laws, you will of course be able to make written representations to the Committee in addition to any information you have already provided to me.

I am also enclosing the leaflet "Support Members" and a list of support members both in your own area and in other areas. Support members are volunteer practitioners who are there to listen, help and advise on a confidential basis. In respect of their work as a support member, they are not subject to the duty to report misconduct. I have also told the support members scheme administrator that the complaint has been made (but no details) and she will write to you with further details of the help that is available.

Cont'd...

I would appreciate hearing from you within fourteen days, but please contact me if you think you will need more time than this.

Yours sincerely



Vicky Smith ACA (Mrs)
Case Manager
Professional Conduct Directorate

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Enc: Leaflet "What happens when a complaint is made against you"
Support Members
Support Members List
Letter (and enclosures) from Ms K-Dit Rawe dated 19 July 2005
Letter to Ms K-Dit-Rawe dated 4 August 2005
Letter from Ms K-Dit-Rawe dated 2 August 2005
Letter to Ms K-Dit-Rawe dated 23 August 2005
Letter from Ms K-Dit-Rawe dated 1 September 2005
Letter to Mr Faulkner dated 6 September 2005
Letter to Ms K-Dit-Rawe dated 6 September 2005
Letter to Ms K-Dit-Rawe dated 22 September 2005
Letter to Ms K-Dit-Rawe dated 2 November 2005
Letter to Mr Faulkner dated 2 November 2005
Letter from Ms K-Dit-Rawe dated 7 March 2006
Letter to Mr Faulkner dated 16 March 2006
Letter to Ms K-Dit-Rawe dated 16 March 2006
Letter to Ms K-Dit-Rawe dated 13 April 2006
Letter to Ms K-Dit-Rawe dated 15 May 2006
Letter from Ms K-Dit-Rawe dated 17 May 2006

cc Ms K-Dit-Rawe