

Index for Document Bundle/Internet Links - References in "Expert" Group Letter of 4 October 2017

<u>Doc No</u>	<u>Description</u>	<u>Date</u>
1	FRC: Closure of investigation into KPMG's audit of HBOS plc	19 September 2017
2	BBC News: RBS accused of mistreating businesses in leaked report	25 August 2017
3	Daily Telegraph: Backlash as watchdog closes probe into KPMG's doomed HBOS audit	19 September 2017
4	"Expert" Group: Email / 12 Page document re HBOS audit BY KPMG to TSC	7 December 2015
5	TSC Chairman Rt.Hon Andrew Tyrie MP letter to FRC CEO	3 February 2016
5A	FRC CEO Mr Stephen Haddrill letter to TSC	10 February 2016
5B	TSC Chairman Rt.Hon Andrew Tyrie MP letter to FRC CEO <Auditing of HBOS>	29 March 2016

Chair's comments- *Commenting on this correspondence, Mr Tyrie said:*

"The FRC's decision to publish a report is overdue, but welcome. The HBOS report exposed the staggeringly poor quality of HBOS' loan book. The role of the auditors – for years left unexamined - will now be subject to a measure of public scrutiny. And not before time.

The Treasury Committee has done what it can to ensure the public obtains the explanation it deserves. The Committee will persist with its effort to secure a thorough examination of the role of the auditors.

The Committee will be watching the FRC's work closely."

6	Daily Telegraph: PwC reported to accounting regulator after taking out criticism of client from report	4 May 2011
7	Guardian: TSC Chair- Bank of England governance defective says MP	2 November 2012
7A	Guardian: Bank of England disarray in the face of financial crisis revealed	7 January 2015
8	Parliamentary Commission on Banking Standards (PCOBS) "An accident waiting to happen": the Failure of HBOS	5 April 2013
	FSA Letter to Andy Hornby (HBOS CEO) B Ev w531 /page 540	21 December 2007
8A	Email.Notes Lord Stevenson (HBOS Chair) to FSA Chair /page 539	13 November 2007
8B	Email.Notes Lord Stevenson to FSA Chairman Evw 534 /page 543	18 March 2008
8C	Oral evidence from Peter Hickman (HBOS CRO) B Ew53/page 62	12 November 2012
8D	Oral evidence from Phil Hodkinson (HBOS CFO) B Ew51 /page 59	12 November 2012

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8E	Email exchange between Paul Moore and Phil Hodkinson re HBOS	1 – 4 March 2011
9	FCA/PRA: the failure of HBOS plc – Sect 2.11. HBOS Financial Reporting	19 November 2015
	<i>Chair's comments- Commenting on this FCA/PRA report, Right Hon. Andrew Tyrie MP, Chairman of the Treasury Select Committee, said about the FRC: "The Financial Reporting Council's decision not to investigate the auditing of HBOS prior to the completion of the PRA/FCA report was a serious mistake. The process by which it reached its decision suggests a lack of curiosity and diligence on the part of the FRC. Having seen the final PRA/FCA report, the FRC's belated decision to launch an investigation into the auditing of HBOS is welcome. Better late than never. The Committee will be keeping a close eye on the FRC's work."</i>	
10	House of Lords Select Committee on Economic Affairs – Auditors : Market Concentration and their Role: Witnesses:Heads of Big 4 audit firms	23 November 2010 Pages 25 - 38
	<i>Chair's comments- Commenting on their Report published on 30 March 2011, Lord MacGregor said "A report by the House of Lords Economic Affairs Committee published today (Wednesday 30 March) has called for a competition probe into the Big Four auditors' oligopoly. Their 'complacency' and 'derelection of duty' contributed to financial crisis, the report found."</i>	
11	The Times: Accounting Watchdog "was aware of problems in 2007"	22 September 2017
12	The Times: Ex-KPMG partners rule change "cleared" old firm	2 October 2017
13	The Daily Mail:Watchdog that cleared KPMG is run..by cronies from KPMG! Is this how accountant escaped blame over HBOS?	20 September 2017
13A	The Times: Accounting Watchdog's KPMG partners raise questions over conflicts of interest	21 September 2017
14	Daily Telegraph: Former Lloyds bosses to face October court date over shareholder HBOS lawsuit	9 May 2017
15	TSC Chairman Rt.Hon Andrew Tyrie MP letter to FCA CEO <Review of treatment by Royal Bank of Scotland ("RBS") of SME customers referred to the Global Restructuring Group ("GRG")>	31 January 2017
16	Daily Telegraph: Lloyds to pay £100m to victims of HBOS Reading fraud as FCA reopens probe	7 April 2017
17	Sky News: Tyrie urged to put name forward to chair City regulator	25 September 2017

Members of this Group -- 4 October 2017 - XXXXXXXX [Brian Little](#), [Paul Moore](#), [Professor Richard Murphy](#), XXXXXXXXXXXXXXXXXXXX [Professor Atul Shah](#)