# Helpsheet: Health issues raised in connection with regulatory activities

**Issued:** June 2020

**Last issued:** August 2023

**Last reviewed:** July 2024

## Introduction

The purpose of this helpsheet is to provide information to members, firms and affiliates who may need to inform ICAS of health issues which may be relevant to the discharge of ICAS’ regulatory functions.

If the information you need is not included in this helpsheet, or if you require clarification of any matter, please contact [ICAS Regulatory Monitoring](mailto:auditandpracticemonitoring@icas.com).

The helpsheet may be relevant to individuals who conduct activities that are regulated by ICAS, or who are employed by firms which are regulated. This will include, but is not limited to:

* Practising certificate holders;
* Responsible Individuals;
* Insolvency Practitioners; and
* ATOL Reporting Accountants.

### What should I do if I have health issues which may impact my ability to conduct activities that are regulated by ICAS?

If you consider that your health issues may impact your ability to perform regulatory functions, you should strongly consider getting in touch with ICAS. This will allow us to provide the required support and take any steps which are necessary to ensure that clients are not at risk.

ICAS’ Regulations include reporting obligations where there is a risk that the regulated individual or entity may no longer be fit and proper to undertake regulated work. This means that, in more serious cases, there may be a requirement to report to ICAS.

### What should I do if I have health issues which impact upon my ability to participate in a regulatory process (e.g. monitoring)?

If there are health issues that you would want ICAS to take into account, you should inform ICAS of your circumstances at the earliest opportunity to ensure that ICAS can consider the impact that these might have on your ability to participate in the regulatory process.

If this is in relation to regulatory monitoring, you should get in touch with [ICAS Regulatory Monitoring](mailto:auditandpracticemonitoring@icas.com) in the first instance, which will consider the impact and whether there is a need to provide evidence in support of the issues.

### What support and assistance is available from ICAS?

Support and assistance may be available through the ICAS Practice Support team. You can contact them via the [ICAS Technical Helpdesk](https://www.icas.com/contact-us/icas-technical-helpdesk).

Alternatively, SCABA – the Scottish Chartered Accountants Benevolent Association – can offer assistance to CAs who are experiencing personal difficulties. In some cases, financial support may be available. Further information on SCABA, including how to contact them in confidence is available on their [website](http://scaba.org.uk).

### What information should I provide to ICAS?

While this will largely depend on the nature of the health issues, you should provide ICAS with some information in respect of the issues and the likely impact on your ability to work or participate in a regulatory process (for example, any timescale for recovery).

You may prefer to do this by telephone, email, or in writing.

### Will I need to provide evidence to demonstrate the health issues?

You should be able to provide evidence to demonstrate the extent to which your health issues are affecting your work or your ability to participate in a regulatory process. Whether or not you are asked to produce this will depend on the nature of your health issues and the impact that they are likely to have.

For example, ICAS may request supporting medical evidence in the following circumstances:

* If you are asking ICAS to reschedule a monitoring visit because of health issues.
* If you believe that health issues will prevent you from meeting a timescale or requirement imposed on you by ICAS or the Authorisation Committee.
* If there is reason to believe that your health issues are having a material impact on your ability to perform regulatory functions.

The most common form of evidence requested would be a letter from a GP or other health practitioner.

### Will ICAS place a regulatory process on hold due to my health issues?

Each case will be considered on its own merits, with full consideration of the facts, and particular focus on any evidence of ill-health which may have been submitted. It should not be assumed that ICAS will always place a regulatory process on hold where there are health issues.

ICAS will need to balance your right and ability to participate in the regulatory process with its duty to act in the public interest by ensuring that regulated work is being performed to the required standard.

This may involve consideration of the following:

* Any concerns which have been expressed over the standard of your work.
* ICAS’ risk assessment of your client base (including client numbers and industries).
* The length of time for which the health issues are expected to last.
* Any reasonable adjustments which ICAS may be able to make to assist your participation in the regulatory process.

If you would like the regulatory process to continue without your direct input, you may ask ICAS to deal with someone else on your behalf (for example, another partner in the firm, a solicitor, or an individual to whom you have granted a Power of Attorney).

### Who is responsible for assessing the impact of my health issues?

For health issues which appear to have a limited impact on your ability to work or participate in a monitoring visit or other regulatory process, the assessment may be undertaken by an ICAS employee (e.g. a member of the Audit and Practice Monitoring team).

In more serious cases, it is likely that decisions will be taken by a quorum of the Authorisation Committee.

Whoever is responsible for the decision will aim to make the assessment within a reasonable timescale (having regard to all relevant circumstances). The decision will then be confirmed to you in writing (by letter or by email).

### What happens when a regulatory process is reschedule or put on hold?

ICAS will confirm to you that the regulatory process has been rescheduled or put on hold, confirming future dates and timescales, as required. Where appropriate, you will be advised of any conditions or restrictions which may be applied in the meantime.

You will be contacted as appropriate to request an update on your position and will be expected to provide a prompt response. If your health improves ahead of schedule, you should notify ICAS at the earliest opportunity.

### What happens if ICAS’ decides that my health issues are preventing me from properly performing regulatory functions?

As noted above, ICAS will seek to balance its desire to support all members of its regulated community with the duty to act in the public interest.

While we would hope that most cases can be satisfactorily managed through support and assistance (whether from ICAS or externally), there may be instances where the Authorisation Committee determines that the risk to clients and/or other parties is sufficiently serious as to require it to seek withdrawal or suspension of a regulatory licence.

Such regulatory action will be taken in accordance with the provisions of the applicable Regulations (e.g. the Public Practice Regulations for practising certificates, or the Audit Regulations for audit registration), and you will be advised of any rights of challenge you may have.

### What if regulatory process is having an impact on my health?

While ICAS will try to offer support and assistance where it can, if you think that a regulatory process is having a detrimental impact on your health, we would encourage you to seek external medical support.

As part of the Evolve programme of practice support, ICAS also offers access to the [Evolve wellbeing helpline](https://www.icas.com/members/more-for-members/evolve/firm-support/evolve-member-wellbeing-helpline), a free confidential helpline that gives firms, including CAs and non-CAs working in your firm, access to experienced counsellors and advisers who are there with support 24/7.

## Further information and assistance

Please contact [ICAS Regulatory Monitoring](mailto:auditandpracticemonitoring@icas.com) if you have any questions about health issues which are not covered in this helpsheet.

Further assistance and information can also be obtained from the Practice Support team. You can contact them through the Practice Support section of the [ICAS Technical helpdesk](https://www.icas.com/contact-us/icas-technical-helpdesk).

Disclaimer:

This document has been published by ICAS for information purposes only and ICAS cannot accept responsibility for any person acting or refraining to act as a result of any material contained within this guidance. Recipients should make their own independent evaluation of this information and no action should be taken, solely relying on it. The document is intended to assist members in the general application of the subject, it is not intended to cover all aspects.

Whilst this information is believed to be reliable, ICAS, its employees and others involved in the production of this information do not provide any representation or warranty (express or implied) of any kind as regards the accuracy or completeness of this information, nor do they accept any responsibility or liability for loss or damage arising in any way from any use made of or reliance placed on this information.

All information is believed to be correct at the time of publication.