



Information for complainers when complaints are referred to the Investigation Committee



Our aim

ICAS is committed to maintaining public confidence in the accountancy profession by promoting the highest professional and ethical standards. One way we achieve this is through regulation which is rigorous but fair.

ICAS will take disciplinary action where there is sufficient evidence of a failure to observe the standards expected of our Members, Firms, CA Student Members and Affiliates.

The purpose of this helpsheet is to provide information on what happens when a complaint is referred to the Investigation Committee. Further information can be found in the complaints section of the ICAS website (icas.com)

In the aim of simplicity, this helpsheet will refer to Members, Firms, CA Student Members and Affiliates collectively as "Members".

What is the role of the Investigation Committee?

The Investigation Committee is responsible for the investigation and assessment of complaints referred to it by Case Officers in the Investigations Department. It decides whether or not a complaint should be upheld and the level of sanction which should be applied.

The Investigation Committee is made up of a combination of Chartered Accountants and Lay Members, with a broad and varied range of professional experience. Information on the current members of the Investigation Committee can be found on the ICAS website.

When a complaint is referred to the Investigation Committee, the Convener of the Committee will appoint an Investigator to conduct detailed enquiries. The Investigator will either be the Case Officer or a Panel of Committee members.

Will I be involved once my complaint has been passed to the Investigation Committee?

When a complaint is referred to the Investigation Committee, it assumes full responsibility for the investigation. While you may find that you have limited involvement in the process from this stage onwards, the Case Officer will provide you with an update at least every three months.

In some cases, the Investigator may write to you with a request for further information, or may ask you to attend a meeting at CA House to discuss the complaint in more detail. You should cooperate with the Investigator's enquiries, providing responses to correspondence in a timely manner, together with all information which has been requested. Failing to do so will harm the Investigator's ability to consider your complaint.

Even though you may not be involved in the investigation process, you will always be informed of the final outcome.

What does the investigation process involve?

The aim of an investigation is to establish the facts of the complaint and to assess whether the Member's conduct or competence has fallen below the professional standards expected of them.

This will normally involve correspondence with the relevant parties and consideration of all important documents. The Member could be required to attend a meeting with the Investigator, and the Investigator may seek legal or technical advice over the course of the investigation.

At the conclusion of the investigation, the Investigator will assess the allegations after considering the available evidence. A report will then be prepared, including a summary of the investigation and making recommendation for disposal of the complaint.

How long does the investigation process take?

While timescales can vary according to circumstances, the Investigation Committee aims to conclude all investigations within 6-12 months of the date on which the complaint was first received by ICAS.

What are the potential outcomes?

In most instances, the Investigator's report is referred to an Adjudicating Panel, which is responsible for deciding whether or not the complaint should be upheld. Adjudicating Panels consist of three or more members of the Investigation Committee, including at least one Chartered Accountant and one Lay Member. When assessing the complaint, the Adjudicating Panel will consult ICAS' Sanctions Guidance, which you can find in the complaints section of the ICAS website.

Complaint dismissed

There are a number of reasons why a complaint may be dismissed. In some instances, the Committee will conclude that a Member has done nothing wrong. Occasionally, complaints are dismissed because there is insufficient evidence to prove the allegations made by a complainer.

The Convener of the Committee will write to you and the Member to confirm that the complaint has been dismissed, with an explanation of the reasons for the decision.

If your complaint is dismissed, you have the right to request a review of the Committee's decision. Such reviews are undertaken by qualified solicitor referred to as an 'Independent Examiner'.

An application for review must be made within 28 days of the Committee's decision and will only be allowed if you are able to argue one or more of the four grounds listed in the Independent Reviewer Regulations. These are summarised as below:

- A failure by the Investigation Committee to investigate an allegation, or to follow up a relevant line of enquiry which is likely to have produced evidence supporting a finding of liability to disciplinary action.
- Relevant information and/or evidence submitted during the investigation was not provided to the Investigation Committee which is likely to have altered the Investigation Committee's decision.
- A failure by the Case Officer and/or the Investigation Committee to follow the procedure specified in the Investigation Regulations.
- A lack of independence on the part of any member of the Investigation Committee involved in the investigation of the Complaint.

If you do not wish to ask for review by an Independent Examiner, ICAS will only give further consideration to your concerns if you are able to provide new supporting evidence.

Complaint upheld

If one or more of the allegations is upheld, the Committee will determine a fair and appropriate sanction. This will require consideration of any aggravating or mitigating factors.

The Investigation Committee has a range of sanctions which may be applied, including:

- An order for caution, reprimand or severe reprimand.
- Exclusion from Membership.
- Surrender of licence.
- Financial penalty.
- An order to pay the costs of the investigation.

In some circumstances, the Committee will decide to refer the matter to the Discipline Panel for determination. This would involve a formal hearing before a Discipline Tribunal and could mean that you are asked to appear as a witness. Further information on the Tribunal process is available at: [icas.com/regulation/guidance-and-helpsheets/guidance](https://www.icas.com/regulation/guidance-and-helpsheets/guidance)

Publicity

As set out in the publicity guidance available on the ICAS website, if a complaint is upheld by the Committee, the outcome will be publicised on the ICAS website and in CA Magazine. In some

circumstances, the Committee will decide that additional publicity is required; possibly in a local or national newspaper.



CA House, 21 Haymarket Yards, Edinburgh, UK, EH12 5BH
+44 (0) 131 347 0100
connect@icas.com
icas.com

 @ICASaccounting

 ICAS – The Professional Body of CAS

 ICAS_accounting

 ICAS_accounting