

## OUR COMMITMENT TO FAIR TRIBUNAL PROCESSES

### Our aim

We are committed to ensuring that ICAS' Discipline & Appeal Tribunal processes work in a manner which is fair, efficient, and accessible to all parties, with decisions made by objective and independent individuals. Upholding the highest professional and ethical standards will promote public confidence in ICAS, its members, and the wider accountancy profession.

### The need for Tribunal processes

ICAS' Rules and Regulations establish Discipline & Appeal Tribunals to ensure that enforcement decisions can be made with an appropriate level of independence and expertise.

There are two main reasons why ICAS needs to have rigorous tribunal processes:

- To protect the strong reputation of ICAS' members, firms, students and affiliates, who provide high quality advice and services in more than 100 countries across the world.
- To protect the interests of clients and the general public by ensuring that any failure to meet ICAS' standards is appropriately addressed.

### Our principles

In determining any matter brought before them, Discipline & Appeal Tribunals will act at all times in accordance with the following principles:

#### *Fairness*

Tribunal processes will follow the principles of natural justice, with regard to best practice in professional disciplinary matters. Hearings will be conducted impartially, with parties given fair notice of the issues under consideration, access to evidence, and a reasonable opportunity to present their case. Decisions will be proportionate, carefully balancing the right of the individual with the public interest, based on the facts and merits of the case, with an appropriate application of the relevant standards.

#### *Integrity*

Tribunal members will act with honesty and with professionalism at all times, exhibiting the highest standards of public service.

#### *Independence*

Tribunal members will determine cases free from undue influence from ICAS, its employees, or other third parties. Conflicts of interest will be identified at the earliest opportunity and will be appropriately resolved.

#### *Transparency*

Tribunal members will do their best to ensure that all parties understand what is happening at each stage of the tribunal process. When a matter is determined, the decision will be fully explained, with supporting reasons.

#### *Efficiency*

Whilst protecting the rights of the parties, tribunal processes will be run as efficiently as possible, minimising any delays in the determination of the matter.

#### *Accessibility*

Tribunal processes are designed to promote informed and meaningful participation by the parties, supporting diversity and inclusion. So far as possible, decisions and other communications will be written in plain English, with an emphasis on understanding by all parties.

### The Discipline Board

This commitment has been published on behalf of ICAS' Discipline Board, which has been established by the ICAS Council for the following purposes:

- To formulate and deliver the objectives of ICAS in respect of the disciplinary process.
- To ensure effective oversight of the Discipline & Appeal Tribunals.