

October 2020



Co-operating with an investigation



Purpose

This helpsheet provides information to Members on the obligation to co-operate with the investigation of a complaint by ICAS.

Application

All references in this helpsheet to 'Members' apply equally to CA Student Members, Firms and Affiliates.

Do I have to co-operate with the investigation of a complaint?

The Investigation Regulations require Members to co-operate with ICAS in the investigation of a complaint. A Member's co-operation is necessary to allow ICAS to carry out its obligations as a regulatory body and to maintain public confidence in the profession.

How will I be contacted?

The Case Officer will contact you at the preferred address you have registered with ICAS. This will be either a home or business address. (Your mailing preferences can be checked on the ICAS website once you are logged into your account.) You should inform the Case Officer as soon as possible if you would prefer to correspond through a different address.

If you do not respond to our first communication, we will try to contact you through any other postal or email addresses that we hold for you.

What will I be asked to do?

In the initial stages of an investigation, the Case Officer will ask you to provide a full written response to the complaint. The Case Officer may also ask you to provide documentation, books or records if they would assist in the investigation of the complaint. You may be asked to attend an interview with the Case Officer or an Investigating Panel.

It is important that you respond to the Case Officer's requests promptly and provide the information they ask for.

What should I do if I have any questions?

The Case Officer is impartial and will consider the complaint objectively. If you have any questions relating to the complaint or, more generally, the investigation process, you should contact the Case Officer as soon as possible. The Case Officer will not be able to advise you on the content of your response.

If you would like some general support, you can contact ICAS' Practice Support Team. While the team cannot give advice on how to respond to complaints, some Members may benefit from the chance to speak to someone in confidence. The Practice Support Team may be contacted by telephone on 0131 347 0249 or by email at practicesupport@icas.com.

What if I am unable to respond by a deadline?

When a Case Officer asks you for information, they will normally give you a deadline to respond. It is important that you respond by the deadline, as this helps the investigation progress more quickly and efficiently. General pressures of work are unlikely to be considered a valid reason for not responding within a deadline.

We understand that there may be instances where Members cannot respond to ICAS' enquiries by the deadline. Where this is the case, you should inform the Case Officer of the reason for the expected delay as soon as possible and try to agree an extension.

What if I am unable to respond because of ill health?

If you are suffering from ill health which prevents you from providing a response, or otherwise co-operating with an investigation, you should let the Case Officer know at the earliest opportunity. ICAS will then decide if it is appropriate to put the investigation on hold.

More information is contained in the ICAS helpsheet on 'health issues raised in connection with the investigation of a complaint' which can be found on our website [icas.com](https://www.icas.com).

What will happen if I do not co-operate?

The Investigation Regulations require all Members to cooperate "fully and promptly" with the investigation of a complaint.

Failure to co-operate may take one of three forms:

- Delay in responding;
- Inadequate or incomplete responses; or
- Complete failure to respond.

Where a Member has failed to co-operate with a Case Officer's preliminary enquiries, the Case Officer will refer the matter to the Investigation Committee. The Investigation Committee takes a very serious view of Members who fail to co-operate with an investigation. Its default policy is to seek an interim suspension order pending the completion of the investigation (which would temporarily suspend the individual's ICAS Membership).

If the Investigation Committee determines that a Member has failed to co-operate with the investigation, this will likely lead to a disciplinary finding against the Member. The failure to co-operate may be pursued independently of the allegations raised by the complainer. This means that, even if the complaint itself does not disclose any grounds for disciplinary action, the Member can still be disciplined for failing to co-operate with ICAS' investigation.

The disciplinary sanctions which may be applied include:

- An order for the payment of the costs of the investigation.
- A financial penalty.
- A caution, reprimand or severe reprimand.
- Exclusion or suspension from membership of ICAS.

Our Sanctions Guidance contains more information about the range of disciplinary sanctions available to the Committee and the type of sanction which may be appropriate for a particular offence.

Unless there are exceptional circumstances, the Investigation Committee will publish any disciplinary finding against a Member, including a finding that they have not co-operated with an investigation.

Further questions?

Please contact the Case Officer if you have any questions about co-operation which are not covered in this helpsheet.



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