

March 2026



Complaints information for complainers

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 the ICAS complaints process to complainers. Further information can be found in the complaints section of the ICAS website (icas.com).

Overview

Who will ICAS consider complaints against?

- **Members and CA Students**
Members and CA Student Members are bound by a strict code of professional practice and must adhere to the ICAS Rules, Regulations and Code of Ethics. Members are described as “Chartered Accountants” and are usually identified by the use of the designatory letters “CA”.
- **Affiliates**
Affiliates who have agreed to be bound by the ICAS Rules, Regulations and Code of Ethics, although they are not Members. Some may choose to be an Affiliate in order to become a principal of an audit-registered firm, or if they wish to be licenced by ICAS to undertake insolvency work. We consider complaints against Affiliates in the same way as complaints against Members.
- **Firms**
ICAS can consider complaints against firms which are authorised by ICAS to conduct audit work or to provide investment advice on a smaller scale (referred to as ‘Designated Professional Business’ or ‘DPB’ work). Your complaint may also be directed against the firm if it relates to firm-wide compliance issues (e.g., AML, Client Money Regulations) or breaches made by a non-CA principal or senior employee.

For simplicity, this leaflet will refer to all of the above parties collectively as “Members”.

Are there time limits for complaints?

ICAS can only investigate your complaint if you submit it within three years of either:

- the date on which the concerns raised by you occurred; or
- the date on which you were, or ought to have been, first aware of the concerns.

This timescale may be extended by either the Director of Investigations or the Convener of the Investigation Committee where there are exceptional circumstances (such as complaints which raise public interest issues; or where it was reasonable or excusable that the three-year timescale was not met).

What can be complained about?

You may decide to complain to ICAS if you believe that a Member has not met the professional or ethical standards you would reasonably expect. This may concern the way in which a Member has acted, or the quality of work which has been undertaken on your behalf.

For ICAS to uphold a complaint, the Member must be guilty of one of the following:

- Professional misconduct.
- Professional incompetence.
- Unsatisfactory professional conduct.

Each of these terms is defined in the ICAS Rules, which you can access on the ICAS website.

What can't be complained about?

While all complaints will be considered by ICAS, there are certain matters which won't provide grounds for disciplinary action in most instances:

- Simple mistakes or minor errors of judgement.
- Complaints about the level of fees.
- Matters which are being, or should be, considered in either a criminal or civil court.

Making a complaint against a Member is not a substitute for a legal claim. ICAS does not have powers to award compensation, or to require a Member to pay compensation to a complainer. If you think you have claim against a Member for monetary loss, you should seek independent legal advice.

ICAS will dismiss complaints which we consider to be:

- Vexatious: a complaint which we believe has been made with the intention of causing annoyance, worry or trouble for the Member, CA Student Member, Affiliate or Firm complained about.
- Frivolous: a complaint which we believe is of a trivial nature, or where an investigation of the complaint would be out of all proportion to the seriousness of the issues complained about.
- Totally without merit: a complaint that could not give rise to a liability to disciplinary action under ICAS Rule 13 or has no substance whatsoever to it.

Your complaint may be referred to another regulatory body, should the individual in question be regulated elsewhere.

Can I complain to ICAS anonymously?

It can often be difficult for ICAS to investigate anonymous complaints, as we will not be able to clarify the concerns which have been raised or get feedback on the Member's responses to the allegations. We may, however, attempt to investigate if the complaint discloses sufficient evidence of concerns, or if we think it is otherwise in the public interest.

What if I don't want to be identified as the source of a complaint?

For most complaints, it will be preferable for ICAS to disclose the complainer's identity to the Member under investigation. This is standard practice in most complaint processes, for various reasons:

- it increases the transparency of the investigation;
- it avoids potential issues with regard to Subject Access Requests made under Data Protection legislation;
- if the complaint proceeds to a Discipline Tribunal hearing, ICAS will likely have to disclose all information and evidence in support of the complaint.

However, we will consider withholding the complainer's identity if there are good reasons to do so. An example of where this might be appropriate is with whistleblowing complaints, where a complainer wants to disclose concerns involving their employer, but does not want to be exposed to the possible consequences which reporting may bring.

Please note that even if we do withhold the complainer's identity, it may still be apparent to the Member from the context of the complaint.

Making a complaint to ICAS

Is there anything I should do before making a complaint?

In most instances, you should raise your complaint with the Member before contacting ICAS. As we require Members to have procedures in place for dealing with complaints, it may be that you can resolve matters without needing to complain to ICAS.

Insolvency complaints

If your complaint relates to an Insolvency Practitioner, for example a trustee under a trust deed, or a liquidator, you must submit your complaint to the Insolvency Service in the first instance. The Insolvency Service can be contacted as follows:

- Email: ip.complaints@insolvency.gsi.gov.uk
- Post: The Insolvency Service, IP Complaints, 3rd Floor, 1 City Walk, Leeds, LS11 9DA
- Tel: 0300 678 0015

The Insolvency Service will review your complaint to ensure that it falls within the scope of complaints which the licensing bodies can consider. Thereafter the Insolvency Service will contact you to confirm whether or not your complaint is being referred to the authorising body. It is important to recognise that ICAS can only investigate insolvency-related complaints which are referred by the Insolvency Service.

Further information on the Insolvency Service's complaints gateway is available at: gov.uk/complain-about-insolvency-practitioner

How do I make a complaint?

All non-insolvency related complaints can be made in writing or by email to the following addresses:

complaints@icas.com

Director of Investigations
CA House
21 Haymarket Yards
Edinburgh
EH12 5BH

Our preference is to receive complaints by email, as this will allow us to communicate with you on a quicker and more efficient basis.

Our consideration of your complaint will be easier if you can set out your concerns as clearly as possible, providing copies of any papers or documents which support your concerns.

ICAS will use information about you or which you provide to us in order to assess and investigate the complaint and, if necessary, take disciplinary action against the Member. The information you provide to us may need to be disclosed to the Member.

If you would like more information about the evidence we hold or how we use it, please contact us on: +44 (0)131 347 0271

ICAS' complaints process

Who will deal with my complaint?

We will acknowledge your complaint within three days of receipt. If the issues you have raised can be considered, we will ask one of our Case Officers to carry out preliminary enquiries. This individual will be your point of contact throughout the complaints process and will be able to answer any questions you may have. Our Case Officers are either Chartered Accountants, solicitors, or individuals with experience in handling complaints.

How will my complaint be assessed?

The Case Officer will look to establish whether your complaint discloses sufficient grounds for further investigation. This will normally involve the Case Officer asking you and the Member to provide information and comments in respect of the complaint. If necessary, the Case Officer will obtain information from third parties.

While the Case Officer will update you on the progress of your complaint, you will not necessarily receive copies of all information provided by the Member or third parties.

When the Case Officer is satisfied that sufficient information has been received, the complaint will be assessed to determine whether there are grounds for further investigation.

What happens if there are grounds for further investigation?

If there are grounds for further investigation, your complaint will be referred to the ICAS Investigation Committee, which will decide how best to progress and finalise the investigation.

We have a separate helpsheet setting out the process followed by the Investigation Committee. This will be sent to you if your complaint progresses to this stage. You can also find the helpsheet in the complaints section of the ICAS website.

What happens if there are no grounds for further investigation?

If the Case Officer decides there are no grounds for further investigation, they will prepare a report summarising the investigation, which will be considered by a different Case Officer in the Investigations Department. We refer to this as a 'peer review'.

If the other Case Officer agrees that there are no grounds for further investigation, you will receive a letter notifying you of the decision and explaining why your complaint is being dismissed.

What if I disagree with the decision to close my complaint?

If you disagree with the reasoning set out by the Case Officer, you may request a review of the decision to close the complaint, by notifying the Director of Investigations within 21 days of the decision letter being sent to you. In the request, you should set out which parts of the decision you disagree with and why.

Upon receipt of a request for review, the Case Officer's conclusions and reasons will be made available to a Sub-Committee of the Investigation Committee known as a 'Review Panel'. In order to ensure that the public interest is protected, two members of the Review Panel will be non-accountants.

If the Review Panel disagrees with the Case Officer's decision, your complaint will normally be passed directly to the Investigation Committee for further investigation. If the Review Panel accepts the Case Officer's decision, you will receive a letter confirming that our involvement in the matter is at an end. The decision of the Review Panel is final and there is no further right of appeal to ICAS.

What if I am not satisfied with the conclusions reached by ICAS?

We understand that a decision to close a complaint may come as a disappointment to the complainer. If new evidence to support the complaint subsequently becomes available, we will consider whether further enquiries ought to be made. We would expect you to provide a reasonable explanation of why this evidence was not produced at the time of the original complaint.

If you have concerns over ICAS' handling of a complaint, then you may raise these with ICAS' oversight regulators. Contact details for the relevant oversight regulator can be provided by the Case Officer.

On rare occasions, complainers persist in disagreeing with decisions taken in relation to their complaint, or continue to pursue a complaint without providing any new information. This can take up a disproportionate amount of our staff's time or resources. In such circumstances ICAS may be forced to restrict contact with the complainer, or only acknowledge or respond to correspondence which provides new evidence relating to the complaint.

How long does the complaints process take?

While we aim to complete our investigations as quickly as possible, it is important that the issues you have raised are given careful consideration. This means that we need to give the Member a reasonable opportunity to respond to the complaint.

The Case Officer will aim to make an assessment of your complaint within 16 weeks. If your complaint is referred to the Investigations Committee, the investigation may take a further six months (or longer if the issues are particularly complex or if there are difficulties with cooperation).

What is expected of me as a complainer?

We expect complainers to assist us in investigating complaints by:

- Providing all relevant information in support of the complaint. You should aim to do this at the outset of the complaint, rather than in stages. Please do not await the outcome of one complaint against a Member before deciding to submit others. Please respond to the Case Officer within reasonable timescales.
- Avoiding behaviour which is unhelpful. We recognise that complaints often arise because of an experience that the complainer has found frustrating, concerning or upsetting. Whilst every complainer is entitled to have his or her concerns heard and considered, we will not tolerate abusive or aggressive behaviour towards our staff. If we consider it necessary, we will restrict or terminate contact with a complainer who is engaging in threatening or abusive correspondence or make unreasonable demands on our staff. ICAS has a code of conduct for complainers which can be viewed on our website.

What can I expect from ICAS?

We will ensure that your complaint is given full and careful consideration. If there are grounds for concern, the Case Officer will make sure that the Investigation Committee is given all relevant information to allow it to progress the investigation.

The Case Officer will keep you updated on the progress of the investigation and will do his or her best to answer any questions you may have.

Data protection

To allow us to investigate your complaint, we will need to process any personal data included with the complaint. We believe we have a legitimate interest in doing so. Please review our privacy notice if you would like further information on ICAS' approach to personal data: <https://www.icas.com/privacy>



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