



OUR COMMITMENT TO A FAIR INVESTIGATION

Our aim

ICAS is committed to maintaining public confidence in our profession by promoting and upholding the highest professional and ethical standards.

Our role in complaints

There are two main reasons why we must have a rigorous investigation process:

- i. To protect the strong reputation of our Members, Firms, CA Student Members and Affiliates, who provide high quality advice and services in more than 100 countries across the world.
- ii. To protect the interests of clients and the public at large by ensuring that any failure to meet our standards is appropriately addressed.

Transparency

We will do our best to ensure that you understand what we are doing at each stage of the complaints process. When the investigation is completed, we will explain to you the reasons for the decisions we have taken.

Oversight

All decisions in connection with this complaint will be subject to either review or appeal, with considerable input from experienced Lay Members, who are not accountants or ICAS Members.

Fairness

We will provide fair notice of the issues we are investigating and, where appropriate, will give parties a reasonable opportunity to make representations. The views of all parties will be considered when the complaint is determined.

Efficiency

We will seek to avoid any undue delays in concluding the investigation.

Accessible

Your Case Officer will be available to discuss any questions you may have in connection with the investigation process.

Our team

Complaints must be investigated in a manner that is vigorous but fair. To meet this challenge, ICAS employs a highly skilled team of Case Officers, including experienced Chartered Accountants and qualified solicitors, who have access to internal and external technical assistance where necessary.

Your Case Officer will actively ensure that you receive a professional and knowledgeable service. You will be treated with courtesy and consideration in all communications.

The Investigation Committee

If there are issues which require further consideration, the complaint will be referred to the Investigation Committee for assessment. Not less than half of the Committee members are Lay Members, with the others being Chartered Accountants. Our Committee members have a wide range of professional knowledge and expertise.

Contact us

The accompanying correspondence includes contact details for your Case Officer.

Your Case Officer will be happy to discuss any questions you may have and will seek to respond to all queries within an appropriate timescale.

Feedback

We are committed to continuous improvement of our complaints process. To help us achieve this, we would be grateful if you would complete our online questionnaire at the end of the investigation, to provide feedback on our process.