

January 2021



Complaints information for Members

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 Members; further information can be found in the complaints section of the ICAS website [icas.com](https://www.icas.com)

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.

If a complaint concerns the actions of a junior or non-CA member of staff, it may be directed to the Firm’s managing partner, or the Member who had overall responsibility for the matters complained of.

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

Are there time limits for complaints?

ICAS can only investigate a complaint if it is submitted within three years of either:

- the date on which the concerns raised by the complainer occurred; or
- the date on which the complainer was, 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?

Complaints usually involve an allegation of a failure to meet the professional or ethical standards reasonably expected of a Member. This may concern the way in which a Member has acted, or the quality of work which has been undertaken.

In order 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.

We recommend that complainers should raise their complaint with the Member before contacting ICAS. As Members should have procedures in place for dealing with complaints, it may be that matters could be resolved without the need to involve ICAS.

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.

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.

We advise complainers that 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.

What happens when a complaint is received?

Complaints received by the Investigations Department are passed to a Case Officer to carry out preliminary enquiries. Our Case Officers are either Chartered Accountants, solicitors or individuals who have experience in handling complaints. Your Case Officer will be your point of contact throughout the complaints process and will be able to answer any questions you may have.

Some complaints raise issues which ICAS will not investigate. These will normally be dismissed fairly quickly, with no need to write to the Member. In such cases, we will normally write to you to advise that the matter has been considered and closed.

In most cases we will need to obtain the Member's response to the complaint. The Case Officer will write to the Member, setting out the complaint and asking for a response within a stated timescale.

The Case Officer will consider whether the complaint may be dealt with through our Conciliation Process. You will find information on the Conciliation Process in the complaints section of the ICAS website.

How will the complaint be assessed?

The Case Officer will do what needs to be done to establish whether the complaint discloses sufficient grounds for further investigation. This will normally involve the Case Officer asking you and the complainer to provide information and comments in respect of the complaint. If necessary, the Case Officer will obtain information from third parties.

The Case Officer will update you on the progress of the complaint against you, providing you with copies of correspondence or documents for your consideration and input.

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, the 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 the 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, he or she 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 explaining why the complaint has been dismissed.

All complaints which are dismissed by Case Officers are subject to review by three members of the Investigation Committee forming 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, the complaint will normally be passed straight 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.

What are the expected timescales involved?

While we aim to complete our investigations as quickly as possible, it is important that the issues which have been raised are given careful consideration.

This means that we need to give the complainer a reasonable opportunity to make representations in support of the complaint.

The Case Officer will aim to make an assessment of the complaint within 16 weeks. If the 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 co-operation).

What is expected of me as a Member?

We expect Members to assist us in investigating complaints by:

- Providing all relevant information requested by the Case Officer.
- Responding to the Case Officer within reasonable timescales.
- Avoiding behaviour which is unhelpful.

We recognise that being the subject of a complaint can be frustrating or distressing. While a complaint may be groundless, we may have no way of knowing that until we make enquiries into the facts. In the majority of occasions Members understand this and cooperate fully with our investigation. On rare occasions, some Members will engage in threatening or abusive correspondence, make unreasonable demands on our staff or unreasonably persist in disagreeing with decisions taken in relation to the complaint. This can take up a disproportionate amount of our staff's time or resources. In such circumstances, if we consider it necessary, we may restrict contact with the Member. We may also consider if the Member's conduct amounts to breach of the fundamental principle of professional behaviour contained in the Code of Ethics.

While ICAS' Practice Support Team will not be able to assist you with your response to the complaint, they may be able to offer general support in relation to the investigation process. This team may be contacted as follows:

- By telephone on +44(0)131 347 0249
- By email at practicesupport@icas.com

Do I need to provide evidence to support my position?

Generally speaking, the onus is on the complainer to provide evidence to support their complaint, although we may ask you if you have any other evidence which is relevant.

Do I need to instruct a solicitor?

The investigation process is designed to be simple and informal enough for Members and complainers to participate in themselves, without being formally represented. While most Members who are the subject of a complaint do not appoint a solicitor, you are free to do so if you think it would be helpful.

What can I expect from ICAS?

- The Case Officer will carry out a full and fair investigation of the complaint.
- You will be kept informed of the progress of the investigation at regular intervals.
- The Case Officer will do his or her best to answer any questions you may have.

Contact us:

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