



# Placing the public interest first



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# Purpose

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This document sets out ICAS' Disciplinary Strategy as approved by the Discipline Board on 15 February 2024. While the Discipline Board sits independently within ICAS' governance structure, this strategy has been designed with reference to ICAS' strategy 'ICAS 2030. Together we will...' set by the ICAS Council.



## About ICAS

The Institute of Chartered Accountants of Scotland (ICAS) is the world's oldest professional body of accountants, with over 24,000 members in the UK and around the world.

ICAS members work in private practice and in a range of businesses, as well as in the public and not-for-profit sectors. They contribute significantly to society.

ICAS exercises a range of regulatory functions, issuing licences to members and firms across different regulatory schemes, including general practice, audit, insolvency and anti-money laundering.



## Foreword from the Discipline Board Chair

I am pleased to present ICAS' new Disciplinary Strategy on behalf of the Discipline Board.

2024 and 2025 will see a lot of change in and around ICAS. Many of the service lines regulated by ICAS remain subject to review, with reform proposals on the table for audit, tax, insolvency and anti-money laundering. ICAS' Council has launched an ambitious 2030 strategy, redefining the way that our students are trained and championing ethical leadership. Wider society continues to find its way out of the Covid-19 pandemic while dealing with the cost-of-living crisis.

Amid all of this change and disruption, the need for robust disciplinary processes remains as important as it has ever been.

The ICAS strategy will only succeed if members of the public are confident that concerns over conduct and competence will be addressed by Tribunals populated by able individuals working independently of ICAS.

The Disciplinary Strategy provides information on the Tribunal processes, the principles with which they operate, and the operational projects which have been identified for 2024 and 2025 to ensure best practice in the disciplinary processes. It will be overseen by the Discipline Board and will evolve as required in response to further developments.

**Peter Anderson**  
Chair of the Discipline Board

## The Discipline Board

The ICAS Discipline Board is the body appointed by the ICAS Council to be responsible for formulating and delivering the objectives of ICAS in respect of its disciplinary processes, and for overseeing the processes.





The Board is not involved in individual cases and decisions, but rather focuses on best practice in Tribunal processes. The Board comprises a mix of lay members and Chartered Accountants and is always chaired by a lay member. It meets at least three times a year and reports annually to the ICAS Council. Notes of the Discipline Board meetings are available on the [ICAS website](#).





# Discipline and Appeal Tribunals

As a professional regulator, a key part of ICAS' functions is its Discipline and Appeal Tribunals, whose members are appointed by an independent appointments body.

## Discipline Tribunals consider and determine:

-  Formal complaints prosecuted by ICAS' Investigation Committee.
-  Joint order applications following an Investigation Committee decision.
-  Interim order applications for suspension of licences and/or membership.
-  Orders for independent medical examination.

## Appeal Tribunals consider and determine:

-  Appeals against decisions taken by Discipline Tribunals.
-  Appeals against licensing decisions taken by ICAS' Authorisation Committee.

There is a Discipline & Appeal Panel from where individuals are selected to sit on Discipline and Appeal Tribunals. It has a minimum of 12 members, comprised as follows:

- Four non-accountants who are legally qualified persons with appropriate experience to act as Chair of a Discipline or Appeal Tribunal.
- Four other non-accountants ('lay members').
- Four Chartered Accountants.

A Tribunal will include a chair, another lay member, and a Chartered Accountant. Full information on the Tribunal processes are available in ICAS' [Discipline and Appeal Tribunals Regulations](#), and in other supporting information on the [ICAS website](#).



## Independence and the public interest

ICAS' Royal Charter requires ICAS to primarily act in the public interest. This means that ICAS' regulatory and disciplinary functions – including the Tribunal processes – are designed and exercised to place the public interest first. **Securing the independence of the disciplinary function is crucial.**

-  Tribunal members are independently appointed.
-  The Discipline Board oversees and ensures this independence.
-  Tribunals determine cases free from interference from ICAS.
-  Lay members fulfil a non-executive function, bringing an external perspective and challenge.

## Commitment

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

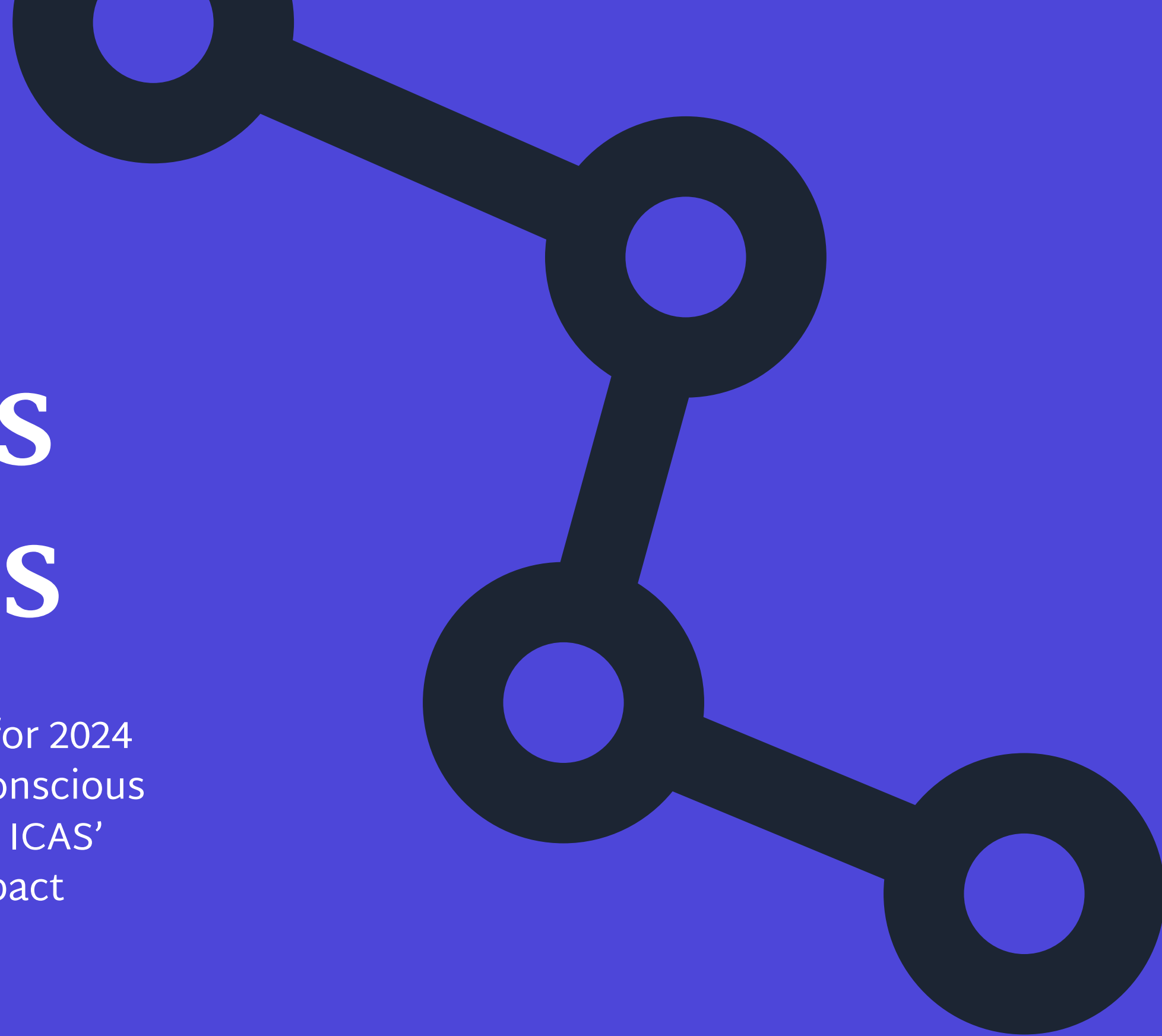
As set out in the board's [Commitment to Fair Tribunal Processes](#), when determining any matter brought before them, Discipline and Appeal Tribunals are expected to act at all times in accordance with the following principles:

-  Fairness
-  Integrity
-  Independence
-  Transparency
-  Efficiency
-  Accessibility



# Influences and trends

In setting its operational projects for 2024 and 2025, the Discipline Board is conscious that external factors will influence ICAS' disciplinary processes, and will impact what needs to be prioritised.





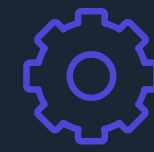
## Government

What policies will be pursued, including the possibility of more centralised regulatory functions, limiting the cases brought before Tribunals?



## Scope

New areas for regulation may develop (assurance, artificial intelligence (AI), climate change, and sustainability) changing the nature of cases brought before Tribunals



## Technology

Disciplinary processes will continue to evolve, becoming more streamlined, making better use of new technology, including AI



## Demographics

The size and profile of ICAS' regulated community may change over time, impacting the volume and nature of Tribunal cases



## Scotland

Independence could have a significant nature on who and what ICAS regulates, impacting the volume and nature of Tribunal cases



The Discipline Board will closely monitor these influences and trends, reviewing and evolving the operational projects as required to ensure that the commitment to fair Tribunal processes is delivered.



# Operational projects

Delivering the Board's Commitment to Fair Tribunal Processes to the expected high standard will require the board to undertake some projects in 2024 and 2025 to review the way the Tribunals operate, possibly changing some of the current processes.



Reviewing the interactions between the Discipline Board and the members of the Discipline & Appeal Panel to ensure appropriate engagement, while maintaining appropriate levels of independence.



Review the guidance and level of support which is provided to Defenders in the Tribunal process, ensuring appropriate fairness and accessibility.



Consider how the Tribunal processes could be made more efficient and accessible through different and better use of technology.



Review the experience of third parties involved in the Tribunal process, including complainers and witnesses, to ensure appropriate transparency and accessibility.



Review and amend the Discipline and Appeal Tribunals Regulations, and supporting guidance, with a view to increasing efficiency, transparency and accessibility.



Review and amend ICAS' Sanctions Guidance, benchmarking against other professional bodies, with a view to increasing efficiency, transparency and accessibility.



With a new ICAS website due to launch in 2024, consider what disciplinary content needs to be available, and how best to present this out to maximise efficiency, transparency and accessibility.



Review the remit, functions, and operating processes of the Discipline Board, as well as its relationship with ICAS' Regulation Board.



Review current training and evaluation models for Tribunal members, benchmarking against other professional bodies and similar organisations.





At the same time, the Discipline Board recognises that it cannot lose sight of the importance of ensuring that ICAS' disciplinary functions are discharged in a robust manner ('core functions').

- Tribunals operating in accordance with processes, within satisfactory timescales.
- Publicising Tribunal decisions.
- Reviewing Tribunal decisions to identify any points for improvements.
- Engagement with the Tribunal Clerk and Tribunal members.
- Oversight of the Independent Reviewer process, through which certain decisions of the Investigation Committee are subject to external review.
- Engaging with oversight regulators in respect of inspection findings which concern the disciplinary processes.
- Engaging with the government review agenda.



## Performance review

The Discipline Board will closely monitor its progress against its commitment and operational projects, reporting to Council and ICAS' external regulators. While success in this area can be difficult to measure, the board will have regard to the following:



Limited findings in oversight inspection reports



Feedback from parties involved



Tribunal timescales



No successful external legal challenges to Tribunal decisions



Benchmarking against other professional bodies



Consistency in decision-making





Ethical  
Leadership  
since 1854

CA House, 21 Haymarket Yards, Edinburgh, UK, EH12 5BH

+44 (0) 131 347 0271

[connect@icas.com](mailto:connect@icas.com)

[icas.com](https://www.icas.com)

 [@ICASaccounting](https://twitter.com/ICASaccounting)

 [ICAS – The Professional Body of CAs](https://www.linkedin.com/company/icas)

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