



Health issues raised in connection with the investigation of a complaint

Purpose

The purpose of this helpsheet is to provide information to Members, CA Student Members and Affiliates who may wish to inform ICAS of health issues which may be relevant to the investigation of a complaint.

If the information you need is not included in this helpsheet, please contact the Case Officer who is dealing with the complaint. Alternatively, please telephone +44 (0)131 347 0271 and ask to speak to a member of the Investigations Department.

What should I do if I am the subject of an investigation by ICAS and have health issues which impact upon my ability to respond?

If you want ICAS to take health issues into account, you should inform the Case Officer of your circumstances at the earliest opportunity to ensure that ICAS can consider the impact which these might have on the investigation.

What information should I provide to the Case Officer?

While this will largely depend on the nature of the health issues, you should provide the Case Officer with some information in respect of the issues and the likely impact on your ability to participate in the investigation.

Will I need to provide evidence to demonstrate health issues?

You should be able to provide evidence to demonstrate the extent to which your health issues affect your ability to participate in the investigation. Whether or not you are asked to produce this will depend on the nature of your health issues and the impact that they have on the investigation process.

ICAS will, however, request supporting medical evidence if there is going to be a delay in response exceeding four weeks – or if repeated delays have extended beyond four weeks.

The most common form of evidence requested would be a letter from a GP or other health practitioner. ICAS will expect that the evidence provides sufficient information on the health issue to allow it to understand the impact it has on your ability to participate in the investigation, which may include a likely prognosis, including the length of time you may be impacted.

Will the investigation be put on hold due to my health issues?

Each case will be considered on its own merits, with full consideration of the facts, and particular focus on any evidence of ill-health which may have been submitted. It should not be assumed that investigations will always be placed on hold where there are enduring health issues. ICAS will need to balance your right to respond to the complaint with its duty to act in the public interest by progressing the investigation without unreasonable delays.

This may involve consideration of the following:

- The seriousness of the allegations under consideration.
- The length of time for which the health issues are expected to last.
- Any reasonable adjustments which ICAS may be able to make to assist your participation in the investigation.

If you would like the investigation to continue without your direct input, you may ask the Case Officer to deal with someone else on your behalf (for example, another partner in the firm, a solicitor, or an individual to whom you have granted a Power of Attorney).

Depending on the health issue, it may be appropriate for ICAS to obtain a signed medical mandate from you to allow it to correspond directly with your GP or other health care provider on your behalf, to determine how best to assist you in the investigation.

Who is responsible for assessing the impact of my health issues?

This will depend on the stage of the investigation of the complaint.

If the complaint is at the first stage of the process (preliminary enquiries), a decision to put an investigation on hold will be taken by the Case Officer, with the approval of the Director of Investigations.

If the complaint is at the second stage of the process, and has been referred to the Investigation Committee, the decision will be taken either by a quorum of the Investigation Committee or by the Convener of the Committee.

Whoever is responsible for the decision will aim to make the assessment within 14 days of either your request, or the receipt of evidence of ill health, whichever is later. The decision will then be confirmed to you in writing.

What happens when an investigation is put on hold?

The Case Officer will confirm to you whether the investigation is to be put on hold indefinitely, or for a specified period of time.

You will be contacted as appropriate to request an update on your position and you will be expected to provide a prompt response. If your health improves ahead of schedule, you should notify the Case Officer at the earliest opportunity.

Will the investigation be closed if my health issues are permanent?

This will depend on all the relevant circumstances, with decisions being taken on a case by case basis.

In certain circumstances, the Investigation Committee may choose to proceed via a provision in the Investigation Regulations which allows it to uphold a complaint but take no further action on the basis of compassionate grounds or other exceptional circumstances.

What if I am able to participate in the investigation but would like my health issues to be taken into account on assessment of the complaint?

If you believe that your health issues may mitigate any conduct or competence concerns which have been raised, you should bring these to the attention of the Case Officer in advance of the complaint being assessed and determined by the Investigation Committee.

The Investigation Committee's Sanctions Guidance allows for personal circumstances to be taken into account, possibly leading to a variation in the sanction or financial penalty being applied.

What if my health issues are impacting my ability to work as a Chartered Accountant?

We would strongly recommend that you bring this to ICAS' attention at the earliest opportunity so that we can ensure there are no undue risks to clients or third parties.

If the Case Officer is concerned that your health issues may be impacting your ability to work as a Chartered Accountant, they may need to discuss matters with other departments within ICAS to ensure that the interests of clients and other third parties are sufficiently protected. For example, it may be that your ability to hold a Practising Certificate is placed under review, if your health issues are potentially impacting your client work.

What support and assistance is available from ICAS?

Support and assistance may be available through the ICAS Practice Support team, which can be contacted by telephone +44 (0)131 347 0249, or by email practicesupport@icas.com

Alternatively, SCABA – the Scottish Chartered Accountants Benevolent Association – can offer assistance to CAs who are experiencing personal difficulties. In some cases, financial support may be available. SCABA can be contacted in confidence by telephone +44 (0)778 043 5415 or by email manager@scaba.org.uk.

What if the investigation of the complaint is having an impact on my health?

While ICAS will try to assist and support Members subject to a complaint as best it can, we understand that some individuals will find the investigation of a complaint to be an unsettling experience.

If you think that the investigation is having a detrimental impact on your health, we encourage you to seek external medical support.



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