April 2025

Health issues raised in connection with regulatory processes

Purpose

The purpose of this helpsheet is to provide information to members, firms, and affiliates who may wish to inform ICAS of health issues which may be relevant to an ongoing regulatory process.

For simplicity, this helpsheet refers to 'members', but the term should be interpreted to cover affiliates, non-ICAS principals, firms, and other parties as appropriate. Similarly, 'health issues' is a general phrase used to cover a range of issues relating to physical and mental health.

Impact of health issues on regulatory processes

As a regulatory and supervisory body, ICAS has a public interest duty to ensure that regulatory processes operate in an effective and efficient manner, having regard to the risks involved.

While this means that ICAS seeks to complete regulatory processes without delay, there will be occasions where health issues may reasonably require a change in approach. Regulatory processes might need to be rescheduled or placed on hold if health issues are preventing the proper participation of the member.

Informing ICAS of health issues

Members will be aware from correspondence with ICAS that a regulatory process is ongoing; for example, this includes the scheduling of a monitoring visit, or a notification that licensing issues are being considered by ICAS' Authorisation Committee. In most instances, members will be advised of the relevant timescales for the process; for example, the date of the monitoring visit, or the date by which a response from the member is required.

Members should contact ICAS at the earliest opportunity if they believe that health issues are likely to prevent them from meeting the timescale noted by ICAS. It is important to emphasise that the onus is on the member in this regard, as ICAS will only be able to consider health issues which are brought to its attention.

The correspondence from ICAS should state who in ICAS should be contacted in respect of the regulatory process.

Providing evidence to demonstrate health issues

Members should be ready to provide evidence to demonstrate the extent to which their health issues are impacting their ability to participate in a regulatory process. Whether or not a member is asked to produce such evidence will depend on the circumstances, including the level of risks involved, the nature of the health issues, and the impact they may have on the regulatory process.

The most common form of evidence requested by ICAS 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 the issues have on the member's ability to participate in the regulatory process, which may include a likely prognosis, and comments on the expected timescales involved.

Depending on the health issue, it may be appropriate for ICAS to request a signed medical mandate from the member to allow ICAS to correspond directly with the GP / health practitioner on the member's behalf.

If a member is asked to provide medical evidence but declines or delays in doing so, it is likely that ICAS will insist that the regulatory process proceeds as planned.

Delaying a regulatory process due to health issues

In deciding whether a regulatory process should be delayed on request from a member, ICAS will assess each case on its own merits, with full consideration of the facts, and particular focus on any evidence of health issues which may have been submitted.

A member should not assume that a regulatory process will always be delayed where there are health issues. ICAS will need to balance the interests of the member with its duty to act in the public interest by progressing the regulatory process within a reasonable timescale.

This may involve consideration by ICAS of the following:

(i) The seriousness and/or urgency of the regulatory process.
(ii) The expected duration of the health issues.
(iii) Any reasonable adjustments which ICAS may be able to make to assist the member's participation in the regulatory process.

In some instances, it may be possible for a regulatory process to continue without the member's involvement; for example, through ICAS engaging with someone else on the member's behalf, such as another partner or other senior employee in the firm, or a solicitor acting for the member.

Responsibility for assessing how to respond to health issues

The party responsible for assessing a member's health issues is likely to depend on the answers to the points (i) and (ii) in the previous section.

For example, a short-term extension of two weeks can be granted by an ICAS employee in terms of the powers delegated by ICAS' Authorisation Committee. However, if the seriousness, urgency or expected delay are more significant, or repeated, it is likely that the matter will be referred to the Committee to determine.

Whoever is responsible for the decision will aim to make the assessment, and inform the member of the outcome, at the earliest possible opportunity, with the decision communicated in writing.

Application of conditions

An agreement by ICAS to delay a regulatory process on account of health issues may be subject to conditions which the member must comply with. Examples of such conditions include:

- Regular updates to ICAS on the health issues and the member's ability to participate in the regulatory process.
- Confirmation that the member will not engage in certain work during the period in which they are unable to participate in the regulatory process.
- Confirmation that appropriate individuals within the member's firm are dealing with client matters in their absence.

A failure to comply with such conditions is likely to cause ICAS to reconsider its decision to delay the regulatory process.

Resuming the regulatory process

A decision by ICAS to delay a regulatory process is likely to be made on the strict understanding that the process will resume as soon as the health issues have been resolved. To ensure this happens, the member will be expected to maintain regular contact with ICAS and to notify ICAS as soon as they are able to participate in the process.

As noted above, ICAS has a public interest duty to ensure that regulatory processes are completed within a reasonable timeframe.

Significant or permanent health issues

There may unfortunately be circumstances in which a member's health issues may prevent them from ever being able to participate in a regulatory process. In such circumstances, ICAS will engage with the member (and third parties as appropriate) to discuss the appropriate steps to take in respect of their licence and clients.

In general terms, if a member is not going to be able to meet their regulatory requirements, it is unlikely that they will be able to retain a regulatory licence.

Taking account of health issues in making a regulatory assessment

There may be instances in regulatory processes where a member believes that previous health issues explain or mitigate any conduct or competence concerns which have already been identified. Such issues should be raised by the member as part of the regulatory process if they want them to be taken into account by ICAS.

What support and assistance is available from ICAS?

If a member's health issues are impacting their ability to work, it is strongly recommended that this be brought to ICAS' attention at the earliest opportunity so that ICAS can ensure there are no undue risks to clients or third parties.

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, ICAS Cares – formerly the Scottish Chartered Accountants Benevolent Association (SCABA) – can help CAs who are experiencing personal difficulties. In some cases, financial support may be available. Further information is available here.

Regulatory processes having an impact on health

While ICAS will try to assist and support members, as appropriate, through a regulatory process, there may be some occasions where members find the process to be unsettling. Any member who considers that a regulatory process is having a detrimental impact on their health is encouraged to seek external medical support.

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