CODE OF CONDUCT FOR COMPLAINERS

SEPTEMBER 2020
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. To carry out this role effectively, it is vital that ICAS ensures that its resources are used in a proportionate and efficient way. This includes minimising unreasonable or unnecessary demands on the Case Officers within ICAS’ Investigations Department who are dealing with complaints.

The purpose of this Code is to set out what is expected of you as a complainer. While it is recognised that the majority of complainers will adhere to these expectations, the Code includes the steps ICAS may take where we consider that a complainer is acting in a manner that is unreasonable and therefore detrimental to the ongoing complaints process.

The Code should be read in conjunction with the following helpsheets which can be found in the complaints section of the ICAS website (icas.com):
- Our commitment to a fair investigation; and
- Complaints information for complainers.

What can you expect from us?
As set out in ‘Our commitment to a fair investigation’, we will ensure that you receive a professional service from the Case Officer dealing with your complaint. You will be treated with courtesy and consideration in all communications. Our aim is to ensure that the complaints process is transparent, fair, efficient and accessible.

What do we expect of you?
To assist us in giving full and careful consideration to your complaint, it is important for you to:
- Act courteously towards the Case Officer and refrain from acting in an abusive, threatening or intimidating manner;
- Try to set out your concerns in a clear and concise way;
- Provide all relevant information in support of your complaint at the outset of the process where possible;
- Respond promptly to requests from us for clarification of your concerns and/or further information; and
- Avoid making excessive demands on the time and resources of Case Officers through repeated correspondence and/ or calls to Case Officers that do not contain new information about your complaint.

What actions are considered unreasonable?
We may consider it necessary to take action to impose reasonable restrictions on you should you demonstrate unreasonable or otherwise inappropriate actions. This covers all forms of contact between you and ICAS including written, oral or physical contact.

While you are entitled to have your concerns heard and considered, ICAS will not tolerate abusive or aggressive behaviour towards its staff.

Examples of behaviour that may be considered unreasonable include:
- Using language which can reasonably be considered to be inappropriate, intimidatory, offensive or discriminatory;
- Behaving in an aggressive manner;
- Attempting to intimidate members of staff dealing your complaint, for example by making groundless or vexatious complaints about the Case Officer, or requesting that a specific individual deal with a matter;
- Insisting that a complaint is dealt with in a particular way which is not conducive to an efficient investigation, for example requesting that certain, overly onerous enquiries are carried out.

How may we respond to unreasonable actions?
In most instances, we will highlight our concerns with your actions and give you an opportunity to modify your behaviour.
If you continue to act unreasonably, we will determine what appropriate and proportionate actions should be taken in response. Such actions may include:

- Limiting communications to periodic updates;
- Advising you that we will not accept unscheduled telephone calls;
- Terminating telephone calls if you demonstrate aggressive, abusive or offensive behaviour, or persistently raise issues which have already been determined/ substantively dealt with;
- Restricting you from attending ICAS’ offices; and
- Any other action which is a reasonable and proportionate means of mitigating the actual or potential harm caused by the unreasonable behaviour.

In extreme cases we may decide to cease all communications with you.

**How will we decide to modify or restrict contact?**

Where the Case Officer considers that your behaviour or actions are unreasonable, they will document the behaviour (including why it is considered to be unreasonable) and what actions they propose to apply and refer the matter to the Director of Investigations. You will then be notified of any subsequent decision to modify contact.

For complaints which have been referred to the Investigation Committee, the Committee members involved in the investigation may participate in this exercise.

All decisions to modify contact with you will be reviewed on a periodic basis, with you advised of any appropriate variations as necessary.

**Complainers who are also CAs or members of other professional bodies**

If a complainer is acting unreasonably, and is also an ICAS Member, we will consider whether the behaviour could be in breach of the ICAS Code of Ethics requiring a new complaint to be raised by ICAS against that individual.

There will be similar considerations for complainers who are members of other professional bodies.

**Further questions**

If you have any questions in respect of this Code, please contact the Investigations Department on 0131 347 0271.