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Code of conduct for council members

1. Introduction
ICAS is committed to the maintenance of ethical standards and high standards of professional conduct. Against this background an oath for graduating students was introduced at the Admission Ceremony in 2012 which instilled the core values for new members at the start of their careers. It is important facet of the CA Qualification that these standards are maintained throughout a Chartered Accountant’s career.

The Code of Conduct applies to all Members of Council, both chartered accountant members and public interest members, and defines what is expected of members of the Council in the exercise of their duties to ensure that all members act in the best interests of ICAS.

ICAS is established by Royal Charter and is the representative body of its members. The Council is the elected policy-making representative body, from geographical areas and open seats. ICAS’ objects under the Royal Charter are: “to maintain and promote the status of the profession of Accountant, to promote and safeguard the rights and interests of its members in all matters affecting the profession, to uphold and enforce among its members a high standard of efficiency and professional conduct in the interests of the profession and the public generally and to give concentrated expression to their opinions on all questions and laws affecting the business of the profession.”

It is a function of the Council to ensure that these objects are achieved. The interests of the public and members are to be served by ICAS which has regulatory status under its Charters and by statute. The Council’s duties in relation to the regulation and discipline of members are fulfilled by the appointment of the Committees and Tribunals laid down in the Charters, Rules and Regulations.

2. Core principles
The fundamental principles of the Code of Ethics apply to all members with principles (a) integrity, (b) objectivity and (e) professional behaviour of equal application to those engaged in the conduct of the Council’s affairs. In addition Council members should be aware of the principles governing public life identified by the Nolan Committee:

**Integrity**
To be straightforward and honest in all professional and business relationships.

**Objectivity**
To not allow bias, conflict of interest or undue influence of others to override professional or business judgements.

**Professional Behaviour**
To comply with relevant laws and regulations and avoid any action that discredits the profession.

**Selflessness**
Members should act and take decisions within the confines of ICAS’ objects. Furthermore members should not seek to gain any financial or other benefit for themselves or people closely connected with them being a member of Council.

**Accountability**
Members are accountable for their conduct and should be prepared to justify their actions and submit themselves to whatever scrutiny is appropriate.

**Openness**
Members should be open about their decisions and give reasons on how they are reached.

**Honesty**
Members must declare and record their relevant financial and other interests in accordance with the guidance on the Register of Interests. In addition members should declare any private interests in relation to Council business.
Leadership
Members should promote these principles and lead by example.

3. Application of the principles

3.1 Collective Responsibility

Council is accountable to ICAS’ members collectively and individually for decisions reached on all matters within its remit. It is important that in arriving at the collective decision of Council, individual members do not represent any interest, whether personal or of a third party, which is inconsistent with the discharge of his or her duties to the profession. Members should recognise that decisions with which they disagree may be made by a majority of Council. Members may dissent, but should not seek to frustrate the implementation of decisions properly reached.

3.2 Representation of members

Electoral Area Members are representatives and are elected to Council. Members should strive to represent their constituents’ interests and keep them informed through their local area committee and they should be reasonably accessible to them.

3.3 Confidentiality

Council members must take all appropriate steps to safeguard information given to them in confidence or which otherwise comes into their possession in circumstances where confidentiality arises. Members should not use any information for personal gain or to the advantage of any business they own or for any employer for whom they work. Information provided to Council members should not be used to the detriment of ICAS.

3.4 Conflicts of interest

Members should declare at the beginning of each Council meeting any interest which they have that, on any objective view, materially influence or affect a member’s impartiality on the subject-matter under discussion.

If any member has a clear and substantial interest in a matter under consideration such interest should be declared whenever that matter is the subject of discussion. Where a declaration has been made the member should withdraw from the meeting and not take part in any discussion and should not take part in any vote called on the matter. A member may continue to be present during discussion only at the discretion of the presiding Office Bearer.

On election or co-option to Council, Members are required to complete the Register of Interests which is published on ICAS’ website. Members should follow the guidance for completing the Register which provides that members should declare interests in: (i) posts held in the course of employment or practice, (ii) any contracts for goods services or work between ICAS and the Member or their firm, (iii) any office in any other professional body or other public body, and (iv) any significant holdings of shares or securities. Once completed members should inform the Secretary of any changes to their entries on the Register and should comply with the annual review undertaken by ICAS.

3.5 Council Meetings

Members should commit themselves to attending Council meetings unless prevented by compelling personal or other professional reasons. While ICAS recognises that a member’s professional commitments need to take precedence the ICAS Rules provide that any Council member who misses 3 consecutive meetings is deemed to have resigned from Council. In addition where members have been appointed to other Boards or Committee they should endeavour to attend those meetings in addition to their Council commitment.
During Council meetings Members should uphold high standards of courtesy and respect in Council discussions.

3.6 Representing ICAS

Members are required to implement the policies and decisions made by Council. In doing so they should use their best endeavours to avoid making any statement critical of those policies and decisions while acting as a Council representative in any dealings with external parties.

Members must not represent themselves as speaking officially for ICAS when this is not the case, and they should take care to ensure they are not placed in a position where they might be misrepresented as speaking for ICAS.

Members should not improperly use ICAS meetings as a forum for partisan or electioneering statements.

3.7 Respect and integrity

Members should act in good faith and in the interests of ICAS and should seek to ensure that ICAS’ reputation is not damaged by any member’s activities either whilst acting as a Council member or in a personal capacity.

Members should follow the principles of mutual respect in all their dealings and accept that others may have equally strong and opposing views from their own. Council members should treat colleagues with respect and not engage in any behaviour towards others which could be interpreted as discrimination, bullying or harassment.

3.8 Gifts and hospitality

Members should not use their position on Council to solicit gifts or hospitality personally or for family or business interests.

Members should be aware that the acceptance of any gift or hospitality could compromise a member’s integrity or independence and cause their position on Council or as an ICAS member to be questioned. Before accepting any gifts or hospitality members should consider the implications of the Bribery Act 2010 and comply with any guidance issued by ICAS. Any significant gifts or hospitality should be reported to the Secretary within 28 days of receipt.

4 Relationships with ICAS staff

4.1 Dealings with ICAS staff

Council members should recognise that staff are part of the line management structure responsible to the Chief Executive for the implementation of corporate decisions. Members should not place staff in a position where this principle might be compromised.

When dealing with staff, members should act honestly and professionally.

4.2 Complaints about ICAS staff

There may be occasions where members receive complaints about ICAS staff or they may wish to raise an issue of concern themselves. Complaints about ICAS Staff should be raised in the first instance with the Chief Executive. If a member has a concern about the Chief Executive this should be raised in the first instance with the Chairman of the Remuneration Committee.
5 Complaints against Council members

5.1 Any compliant about a Council member under this Code should be referred to the Convener of the Performance Review Committee. This Committee will investigate the complaint and if required report the outcome to Council.