HELPSHEET

HEALTH ISSUES RAISED IN CONNECTION WITH THE INVESTIGATION OF A COMPLAINT

SEPTEMBER 2018
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 (for example, any timescale for recovery).

Will I need to provide evidence to demonstrate the 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.

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 heads of complaint 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).

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 Head 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 being 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 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 the 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 health issues to be taken into account on assessment of the complaint?**
If you believe that 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 on 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 on your ability to work as a Chartered Accountant, he or she may need to discuss matters with other departments within ICAS to ensure that the interests of clients and other third parties are sufficiently protected.

**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)141 301 1788 or by email scaba@robertlinton.co.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 would encourage you to seek external medical support.