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.

ICAS will take disciplinary action where there is sufficient evidence of a failure to observe the standards expected of our Members, Firms, CA Student Members and Affiliates.

The purpose of this helpsheet is to provide information on what happens when a complaint is referred to the Investigation Committee. Further information can be found in the complaints section of the ICAS website (icas.com)

In the aim of simplicity, this leaflet will refer to Members, Firms, CA Student Members and Affiliates collectively as “Members”.

What is the role of the Investigation Committee?
The Investigation Committee is responsible for the investigation and assessment of complaints referred to it by Case Officers in the Investigations Department. It decides whether or not a complaint should be upheld and the level of sanction which should be applied.

The Investigation Committee is made up of a combination of Chartered Accountants and Lay Members, with a broad and varied range of professional experience.

When a complaint is referred to the Investigation Committee, the Convener of the Committee will appoint an Investigator to conduct detailed enquiries. The Investigator will usually be the Case Officer, with assistance from a member of the Committee. However, in certain circumstances, it will be more appropriate to appoint a Panel of Committee members to act as Investigator; for example, if the complaint is particularly complex, or if it raises matters of public concern.

Will I be involved once my complaint has been passed to the Investigation Committee?
When a complaint is referred to the Investigation Committee, it assumes full responsibility for the investigation. While you may find that you have limited involvement in the process from this stage onwards, the Case Officer will provide you with an update at least every three months.

In some cases, the Investigator may write to you with a request for further information, or may ask you to attend a meeting at CA House to discuss the complaint in more detail. You should cooperate with the Investigator’s enquiries, providing responses to correspondence in a timely manner, together with all information which has been requested. If you do not do so, this will harm the Investigator’s ability to consider your complaint.

Even though you may not be involved in the investigation process, you will always be informed of the final outcome.

What does the investigation process involve?
The aim of an investigation is to establish the facts of the complaint and to assess whether the Member’s conduct or competence has fallen below the expected standards.

This will normally involve correspondence with the relevant parties and consideration of all important documents. The Member could be required to attend a meeting. The Investigator may seek legal or technical advice over the course of the investigation.

At the conclusion of the investigation, the Investigator will assess the heads of complaint in light of the available evidence. A report will then be prepared, including a summary of the investigation and making recommendation for disposal of the complaint.

While timescales can vary according to circumstances, the Investigation Committee aims to conclude all investigations within 6-12 months of the date on which the complaint was first received by ICAS.
What are the potential outcomes?

In most instances, the Investigator’s report is referred to an Adjudication Committee, which is responsible for deciding whether or not the complaint should be upheld. Adjudication Committees consist of three or more members of the Investigation Committee, including at least one Chartered Accountant and one Lay Member. When assessing the complaint, the Adjudication Committee will consult ICAS’ Sanctions Guidance, which you can find in the complaints section of the ICAS website.

Complaint dismissed

There are a number of reasons why a complaint may be dismissed. In some instances, the Committee will conclude that a Member has done nothing wrong. Occasionally, complaints are dismissed because there is insufficient evidence to prove the allegations made by a complainer.

The Convener of the Committee will write to you and the Member to confirm that the complaint has been dismissed, with an explanation of the reasons for the decision.

If your complaint is dismissed, you have the right to request a review of the Committee’s decision. Such reviews are undertaken by qualified solicitor referred to as an ‘Independent Examiner’.

An application for review must be made within 28 days of the Committee’s decision and will only be allowed if you are able to argue one of two grounds:

- The decision was not one which the Investigation Committee have reasonably arrived at having regard to the facts of the case.
- There was a conflict of interest on the part of a Committee members involved in the investigation.

If you do not wish to ask for review by an Independent Examiner, ICAS will only give further consideration to your concerns if you are able to provide new supporting evidence.

Complaint upheld

If one or more of the heads of complaint is upheld, the Committee will determine a fair and appropriate sanction. This will require consideration of any aggravating or mitigating factors.

The Investigation Committee has a range of sanctions which may be applied, all of which require agreement of the Member:

- An order for caution, reprimand or severe reprimand.
- Exclusion from Membership.
- Financial penalty.
- An order to pay the costs of the investigation.

In some circumstances, the Committee will decide to refer the matter to the Discipline Panel for determination. This would involve a formal hearing before a Discipline Tribunal and could mean that you are asked to appear as a witness. Further information on the Tribunal process is available at: icas.com/regulation/tribunals-information

Publicity

As set out in the publicity guidance available on the ICAS website, if a complaint is upheld by the Committee, the outcome will be publicised on the ICAS website and in CA Magazine. In some circumstances, the Committee will decide that additional publicity is required; possibly in a local or national newspaper.