Information Sheet for Witnesses
In regards to proceedings before the Discipline Tribunal

The hearings of the Tribunal are usually held at the Institute of Chartered Accountants of Scotland, CA House, 21 Haymarket Yards, Edinburgh.

On arrival you will be met by a member of the Secretariat of the Discipline Tribunal who will show you to a room where you can wait prior to the hearing. You will be given an approximate time and a member of the Secretariat will collect you when called.

The Tribunal of three sits with a fully Qualified Legal Chairman, a CA member and a Lay member. The Tribunal Clerk is also present during the hearing to advise members but does not take part in the decision making process. There may also be on occasion a shorthand writer present who will take notes of the Tribunal proceedings.

The Tribunal hearings are usually held in public unless any party has asked for a hearing to be in private prior to the date of the hearing, and sometimes during the course of the hearing, and where this has been agreed by the Tribunal.

When you give your evidence you are likely to be asked questions by the ICAS Solicitor presenting the case, members of the Discipline Tribunal, and by the other side’s representative, who may also be a lawyer.

After your evidence has been given you will be excused and will be able to leave, but should you wish to you are welcome to stay to hear the rest of the case, if the hearing is being held in public.

The Tribunal usually issues an oral decision on the day the hearing concludes, and a written decision giving the reasons is issued thereafter.

Three weeks are then allowed for an appeal to be lodged. If after three weeks no appeal is lodged the decision of the Tribunal becomes final, and if publicity is part of the decision then the decision will be published.

What happens if contacted by the Press? See Guidance for witnesses?