



FAQs ON THE INSTITUTE'S DISCIPLINARY PROCESS

Information for complainants

1 My accountant has charged too much for preparing my tax returns. Can the Institute help me?

The arrangement you have with your accountant is a contractual one. You should normally have a letter which sets out the terms on which the work you want done will be carried out. That letter should also explain how your accountant will charge you for the work. If you don't have this information, you are entitled to ask for it. You can also ask for a written estimate. If there is a contractual dispute between you and your accountant over the fees charged, the Institute will not get involved unless you both agree to use its fee arbitration scheme. The Institute may get involved if the accountant has failed or refused to provide information you have asked for about, for example, how the fees have been worked out.

2 I made a complaint against a chartered accountant and wanted to be involved in the investigation of my complaint. However, I was told that the Institute would take over the case and that staff would deal with it. Is that a proper way to deal with my complaint?

The Institute receives complaints from a variety of sources including members of the public, former clients and public authorities such as HMRC, the Serious Fraud Office or the Department of Business, Enterprise and Regulatory Reform. The Institute may itself initiate a complaint when it becomes aware, through press reports, that a member has been convicted of a criminal offence or breached regulations, for example, as an auditor or insolvency practitioner. Complaints are always dealt with by staff in the Professional Conduct Department. Complainants are expected to provide the information they hold in support of a complaint and are entitled to be kept informed of the progress of a complaint and the outcome. They may be needed as witnesses to help prove a complaint and, in those circumstances, it is appropriate that complainants should not be involved in the investigation.

3 Why don't you collect all the information you need at the outset?

We do try to ask for everything at the outset. However, once we receive this information, or it has been seen by the other party to the complaint, we may need to ask for additional information. We appreciate this can be inconvenient but we do need to do this to ensure that our investigation is fair and thorough.

4 Why do you need so much detail?

When we investigate a complaint we always aim to be thorough. As a result, we may need quite detailed information. An investigation may result in disciplinary action against a member. We therefore have to make sure that we have sufficient information to allow the Investigation Committee to decide whether there is a case to answer.

5 Are you biased towards one party?

We are impartial. We are not there to represent members of the Institute or complainants but to look independently and objectively at the complaint.

6 The complaints process treats large firms more favourably than small firms.

All complaints are treated in the same way, whether against a small practitioner or a large firm.

7 Why can't the case manager tell me the likely outcome?

Staff do not decide the outcome of a case. Therefore they are unable to tell you what the outcome will be. The case is considered by the Investigation Committee which is independent of the staff. The [Guidance on Sentencing](#) provides guidance for the committee when it considers what penalty, if any, to impose.

8 Can I meet the case manager?

Please contact the case manager if you would like to meet at the Institute's offices in Milton Keynes or London to discuss the case.

9 How long will the whole process take?

For an investigation to be fair, it needs to be thorough. This means that we need to research all the facts and give the member or firm enough time to answer the allegation. This can take some time. Although we always aim to finalise cases as quickly as possible, it can take anything between three months for straightforward cases and a year (or possibly more), depending on how complicated and strongly contested a case is.

10 Do you publicise adverse findings against members?

Yes, we do. If the Investigation Committee reprimands or fines a member or a firm, we send details to a number of accountancy publications. If a Disciplinary Committee tribunal excludes a member or withdraws their practising certificate, we inform the press in their local area. In all cases, a copy of the adverse finding is put on the Institute's website for 12 months.

11 Can the member or complainant attend the committee meeting?

Members and complainants do not have the right to attend the Investigation Committee meeting. If, however, the committee would find it helpful to meet the member, it may ask them to come to a meeting. Members have the right to appear in person at hearings by a Disciplinary Committee tribunal. Tribunal hearings are normally open to the public so complainants can attend. A hearing will only be held in private in exceptional circumstances.

12 Why can't you take my word for it that the accountant is wrong?

A complaints process cannot be founded on the basis of accepting one person's word over another's. You will need to provide all available information in your possession to support your allegation.

13 Why doesn't the formal complaint wording reflect my original complaint?

To bring disciplinary action against a member, we have to see if the member has breached the disciplinary bye-laws or any Institute regulations. The complaint wording is therefore written to reflect this. We do our best to make sure the substance of the complaint reflects the original complaint, however, in some cases, the wording has to be changed.

14 How will you keep me informed?

In order to complete our work efficiently, we will write to you and ask you to reply within 14 days. If you want to find out how the case is progressing or want to discuss your complaint, please contact the case manager. The accountant who is the subject of your complaint can do the same. You can discuss the case with a case manager over the phone. Case managers may express their views to you, either by phone or in writing, but only the Investigation Committee or a tribunal of the Disciplinary Committee can decide what should happen. This means that a committee may not always take the same view as the case manager.

15 You have said that the accountant made a mistake but have closed the case. Why?

Errors of judgement, innocent mistakes and acts of minor negligence are not generally considered as misconduct. If a member has made a mistake over a sustained period, then this may mean that he has performed his work inefficiently or incompetently to such an extent or on such a number of occasions as to have brought discredit to himself, the Institute, or the accountancy profession.

If a member has done something wrong or improper and it is deliberate or reckless, it is likely to be considered as misconduct. Any act that is considered disgraceful or dishonourable is also considered as misconduct, for example, fraud, dishonesty, violence or indecency.

16 What if I don't agree with the Investigation Committee's decision?

If the Investigation Committee decides that there is no case to answer, the matter will be closed unless you ask that the case be reviewed by an independent reviewer of complaints.

17 Can the Institute make the member or firm pay compensation?

No. The Institute has no powers to make a member or firm pay compensation.

18 Should I wait for the Institute to reach a decision before taking legal action?

If you think you have reason to make a civil claim against the member or firm, you shouldn't wait until our investigation process has reached a conclusion. You should seek your own legal advice straight away.