

2.5 The Scheme adopted by the Accountancy & Actuarial Discipline Board

2.6 The Regulations adopted by the Accountancy & Actuarial Discipline Board

The Accountancy & Actuarial Discipline Board (AADB) is the investigative and disciplinary body responsible for considering cases raising important issues affecting the public interest.

The following professional accountancy bodies are participants in the scheme:

- the Institute of Chartered Accountants in England and Wales
- the Institute of Chartered Accountants of Scotland
- the Institute of Chartered Accountants in Ireland
- the Association of Chartered Certified Accountants
- the Chartered Institute of Management Accountants
- the Chartered Institute of Public Finance and Accountancy.

The normal channel of reference to the AADB for public interest cases is the accountancy or actuarial body primarily concerned. However, the AADB has the power to call in cases – after consultation with the relevant body – if it considers it is appropriate to do so.

To view the accountancy scheme and regulations, please visit www.frc.org.uk/aadb/.