

ICAEW



THE REVIEWER OF COMPLAINTS



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WHO IS THIS HELPSHEET FOR?

This helpsheet is for anyone who has made a complaint about an ICAEW member or member firm (a complainant), which has been investigated and the Investigation Committee (IC) has decided there is no case for the member or firm to answer.

WHAT IS A REVIEWER OF COMPLAINTS?

Reviewers of complaints help demonstrate to the public that complaints are considered fully and impartially. They are lawyers who work independently and consider the IC's finding of 'no case to answer'. They have to decide whether, in their opinion, the IC should reconsider its decision.

WHY SHOULD I ASK FOR A REVIEW?

If the IC decides there is no case for the member or firm to answer, it will explain why it came to this conclusion. If you believe the decision is wrong, you can ask for a review.

HOW DO I GET MY CASE REVIEWED?

You must write to us within six months of the date the IC decided there was no case to answer. If you apply after this date, the reviewer will only consider your application if satisfied that there is:

- a good reason why you couldn't have applied before the six-month deadline; or
- fresh evidence which justifies considering your application.

We will give the reviewer all the papers relating to the case.

WHEN CAN THE REVIEWER OF COMPLAINTS ASK THE IC TO RECONSIDER ITS DECISION?

The reviewer can ask the IC to reconsider its decision but only if, in the reviewer's opinion, one or more of the following conditions applies:

- fresh evidence of a material nature has been received since the date of the finding;
- either ICAEW staff or the IC have failed to follow the procedure for considering and processing complaints laid down in the bye-laws and regulations, and the committee's consideration of your complaint has been prejudiced as a result;
- there is reason to suspect that a member of the IC involved in considering your complaint was not independent and the committee's consideration of your complaint has been prejudiced as a result; or
- the IC's finding was not one that could reasonably have been arrived at on consideration of the facts and matters before it.



WHAT HAPPENS NEXT?

The reviewer will explain his decision in a letter to you and to the member or firm and will send a copy to us.

If the reviewer decides the IC should reconsider the matter, we will put the letter before the committee. A case manager may first need to investigate matters further. The IC will take into account the reviewer's decision and decide afresh whether there is a case to answer.

If the IC still considers there is **no case to answer**, it must first inform the reviewer so that he can comment before the IC reaches a final decision. If it concludes that there is no case to answer, we will send you the IC's reasons for this decision and close the case.

If, however, the IC decides **there is a case to answer**, it will decide whether to take action and, if so, what.

WHAT CAN THE IC DO?

If the IC wants to take disciplinary action, it may offer the member or firm a disciplinary order. Members can accept this order or choose to have the case considered by a tribunal of the Disciplinary Committee (DC). The member or firm (or their representatives) can attend and present their case before a tribunal of the DC.

In more serious cases, the IC may refer the case directly to a tribunal of the DC.

WHERE CAN I FIND OUT MORE ABOUT PENALTIES?

Disciplinary Bye-law 22 (icaew.com/regulations) sets out the range of penalties available to the IC and DC.

All committees that impose penalties use the *Guidance on Sentencing* which is available at icaew.com (search for 'guidance on sentencing').

If you would like more information on ICAEW's disciplinary arrangements, please consult:

- the Disciplinary Bye-laws
 - the Investigation Committee Regulations
 - the Disciplinary Committee Regulations
 - the Appeal Committee Regulations
- at icaew.com/regulations

If you want an independent reviewer of complaints to review your complaint, please write to:

The Secretary to the Investigation Committee

Professional Conduct Department
ICAEW
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ UK

As a world-class professional accountancy body, ICAEW provides leadership and practical support to over 134,000 members in more than 160 countries, working with governments, regulators and industry to maintain the highest standards.

Our members provide financial knowledge and guidance based on the highest technical and ethical standards. They are trained to challenge people and organisations to think and act differently, to provide clarity and rigour, and so help create and sustain prosperity. ICAEW ensures these skills are constantly developed, recognised and valued.

Because of us, people can do business with confidence.

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