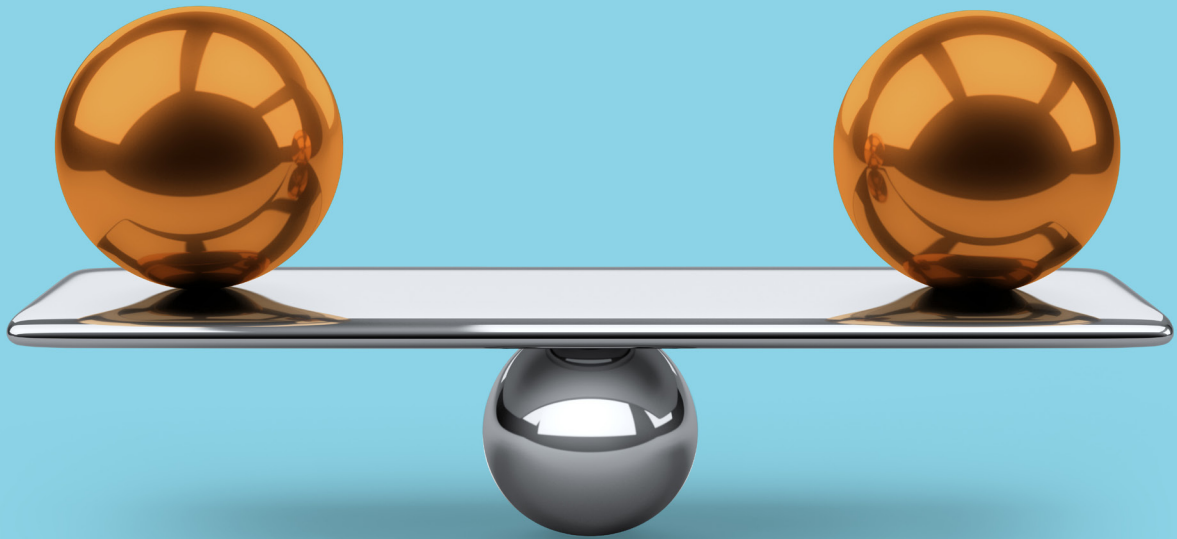


ICAEW PROFESSIONAL STANDARDS



CASE FILE REVIEWS

[icaew.com/complaints](https://www.icaew.com/complaints)



WHO IS THIS HELPSHEET FOR?

This helpsheet is for anyone who has made a complaint to ICAEW which has been investigated and the Conduct Committee has decided there is no realistic prospect of the allegation being found proved.

WHAT IS A CASE FILE REVIEW?

Case file reviewers ensure allegations are considered fully and according to the prescribed process. They are lawyers who work independently to ICAEW and give impartial consideration to the Conduct Committee (CC)'s decision. The case file reviewers must decide whether the CC should reconsider its decision.

WHY SHOULD I ASK FOR A REVIEW?

If the CC decides there is no realistic prospect of the allegation being found proved, 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 the Head of Committees and Tribunals within 28 days of the date of service of the notice of the CC's decision on you. If you apply after this date, the Head of Committees and Tribunals shall only permit the application to proceed if they are satisfied that there is a good reason why it was not reasonably practicable for you to make the application within the 28-day deadline.

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

WHEN CAN THE CASE FILE REVIEWER REQUEST THAT THE CC RECONSIDER ITS DECISION?

The case file reviewer can ask the CC to reconsider its decision but only if, in the reviewer's opinion, one or more of the following conditions, set out at Investigation and Disciplinary Regulation 28.4 (icaew.com/regulation), applies:

- relevant information and/or evidence on the case file was not included in the conduct report which is likely to have altered the CC's findings in respect of the allegation(s) had it been included; and/or
- either ICAEW staff and/or the CC have failed to follow the procedure for considering and processing complaints laid down in the Investigation and Disciplinary regulations, and the committee's consideration of the allegations has been prejudiced as a result.

WHAT HAPPENS NEXT?

The case file reviewer will explain their decision in a letter to you and to the subject of the allegation. They will also send a copy to us.

If the case file review report identifies one or more failures or omissions in respect of the matters set out in Investigation and Disciplinary Regulation 28.4, the CC Chair shall request the Head of Investigation to remedy such failures or omissions (carrying out such additional investigation work as may be required and prepare a further report to be laid before the committee).

The CC will, having considered the supplemental report prepared by the Conduct Department, determine whether there is a realistic prospect of the allegation(s) being found proved.

If the CC still considers there is no realistic prospect of the allegations being found proved, we will send you the CC's reasons for this decision and close the case.

If, however, the CC decides there is a realistic prospect of the allegations being found proved, it will decide the appropriate way to deal with the matter.

WHAT CAN THE CC DO?

If the CC wants to take disciplinary action, it may offer the subject of the allegation(s) a Consent Order. The subject of the allegation(s) can accept this order or choose to have the case considered by a panel of the Tribunals Committee (TC). The subject of the allegation(s) (or their representatives) can attend and present their case before a panel of the TC.

In more serious cases, the CC may refer the case directly to a panel of the TC.

If you want an independent reviewer to undertake a case file review, please write to:

The Head of Committees and Tribunals

Committees and Tribunals Team
Professional Standards Department
ICAEW Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ UK

WHERE CAN I FIND OUT MORE ABOUT PENALTIES?

Disciplinary Bye-law 11.1([icaew.com/regulation](https://www.icaew.com/regulation)) sets out the range of orders available to the CC and TC. It should be noted that the relevant exceptions to the range of orders that the CC can make are set out in Disciplinary Bye-law 10.1 (b).

All committees that impose orders use the Guidance on Sanctions which is available at [icaew.com/complaints](https://www.icaew.com/complaints)

If you would like more information on ICAEW's disciplinary arrangements, please consult ICAEW's Disciplinary Bye-laws which incorporate the:

- Investigation and Disciplinary Regulations
- the Regulatory Review and Appeal Regulations

All available at [icaew.com/regulation](https://www.icaew.com/regulation)

Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 202,450 members and students around the world. All of the top 100 global brands employ ICAEW Chartered Accountants.*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor around 12,000 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is the first major professional body to be carbon neutral, demonstrating our commitment to tackle climate change and supporting UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

[charteredaccountantsworldwide.com](https://www.charteredaccountantsworldwide.com)
[globalaccountingalliance.com](https://www.globalaccountingalliance.com)

ICAEW's regulatory and conduct roles

Our role as an improvement regulator is to strengthen trust in ICAEW Chartered Accountants and firms. We do this by enabling, evaluating and enforcing the highest standards in the profession.

ICAEW's regulatory and conduct roles are separated from ICAEW's other activities through internal governance so that we can monitor, support or take steps to ensure change if standards are not met. These roles are carried out by the Professional Standards Department (PSD) and overseen by the ICAEW Regulatory Board (IRB).

We:

- **authorise** ICAEW firms, members and affiliates to undertake work regulated by law: audit, local audit, investment business, insolvency and probate;
- **support** the highest professional standards in general accountancy practice through our Practice Assurance scheme;
- **provide** robust anti-money laundering supervision and monitoring;
- **monitor** ICAEW firms and insolvency practitioners to ensure they operate correctly and to the highest standards;
- **investigate** complaints and hold ICAEW firms and members to account where they fall short of standards;
- **respond** and comment on proposed changes to the law and regulation; and
- **educate** through guidance and advice to help stakeholders comply with laws, regulations and professional standards.

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* includes parent companies. Source: ICAEW member data March 2023, Interbrand, Best Global Brands 2022