



How we investigate  
**complaints**

***In many cases, issues can be resolved by talking to your accountant. If talking doesn't resolve things, you should write to your accountant and ask them to respond within 28 days. Occasionally, you may find that you are unable to resolve the problem or that the nature of the issue(s) means that you need to contact ICAEW for help.***

#### **BEFORE YOU MAKE A COMPLAINT TO ICAEW**

1. Please check the accountant or accountancy firm is registered with ICAEW. The accountant must be an ICAEW Chartered Accountant, an affiliate of ICAEW, an ACA student or an ICAEW CFAB student.

To check if the firm is an ICAEW firm, please visit [membersearch.icaew.com](http://membersearch.icaew.com). If your issue relates to an insolvency or probate matter, you will need to follow a different process. Please visit [icaew.com/complaints](http://icaew.com/complaints) for details.

2. Please ensure that you have copies of any relevant supporting letters and other documents, and send them to us when you contact us about your complaint. We may not be able to help you if you don't have documentary evidence to support your allegation.

#### **HOW TO MAKE A COMPLAINT**

You should complete the complaint form at [icaew.com/complaints](http://icaew.com/complaints) and either email it to us at [complaints@icaew.com](mailto:complaints@icaew.com) or send it to:

ICAEW (Professional Conduct department)  
Metropolitan House  
321 Avebury Boulevard  
Milton Keynes, MK9 2FZ  
UK

#### **CRIMINAL MATTERS**

If your problem relates to a criminal matter, you should ask the police (or other relevant authority) to investigate it first. Please let us know you've reported the matter. If an ICAEW Chartered Accountant is convicted, we may need to take further action.

#### **HOW WILL THE COMPLAINT BE MANAGED?**

The first thing we do is assess whether there may be grounds for a complaint under ICAEW's bye-laws, whether it can be supported by evidence and whether the ICAEW member, firm or student may have to be disciplined. Depending on the nature and seriousness of the problem, we will either:

- tell you we can't get involved and explain why;
- offer conciliation if we think it could help resolve your complaint; or
- investigate your complaint to see whether ICAEW should discipline the ICAEW member, firm or student.

#### **HOW LONG WILL THE WHOLE PROCESS TAKE?**

For an investigation to be fair, it needs to be thorough. We need to research all the facts and give the ICAEW member, firm or student enough time to answer the allegation. Although we always aim to conclude cases as quickly as possible, it can take from six months for a straightforward case to more than a year, depending on how complicated and strongly contested a case is. Cases that are referred to the Investigation Committee will take longer to conclude than cases that don't progress to this stage.

#### **HOW WILL YOU KEEP ME INFORMED?**

We will write to confirm receipt of your complaint within five working days. To investigate complaints as efficiently as possible, we will write to you throughout the process. If you want to find out how the case is progressing or want to discuss your complaint, please contact the ICAEW case manager. The ICAEW member, firm or student who is the subject of your complaint can do the same. You can discuss the case with a case manager over the phone. Please remember that ICAEW staff have to remain as objective as possible; they don't make any final decisions. It's only the relevant committee that has the authority to make the final decision.

#### **WHAT WILL THE ICAEW MEMBER, FIRM OR STUDENT RECEIVE?**

The ICAEW member, firm or student who is the subject of the complaint will need to be shown all material relevant to the complaint against them. We are unable to pursue a case if we are not able to share the material. The more both parties can help, the quicker we can investigate the matter. All correspondence between the ICAEW member, firm or student, the complainant and ICAEW is private and confidential, although it may be disclosed to the individual's or firm's insurer, someone representing them or an ICAEW support member ([icaew.com/supportmembers](http://icaew.com/supportmembers)).

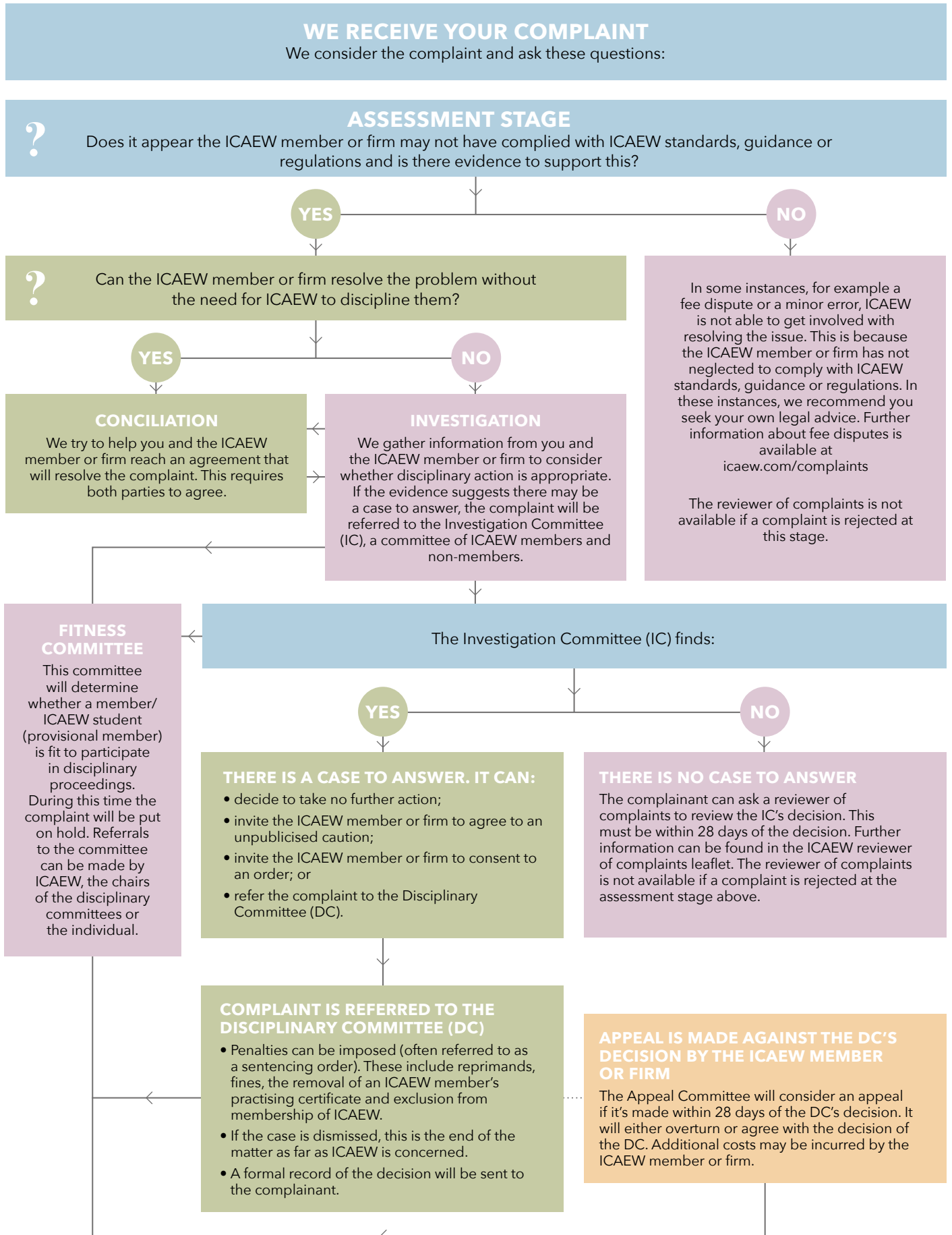
#### **CIVIL CLAIMS**

If you think you have a reason to make a civil claim against an ICAEW member, firm or student, you should seek your own legal advice straight away. Please do not wait until our investigation process has concluded.

#### **FURTHER GUIDANCE**

For more information about the complaints process please visit [icaew.com/complaints](http://icaew.com/complaints) or contact us on +44 (0)1908 248 250.

# ICAEW's complaints handling process



There are over 1.7m chartered accountants and students around the world – talented, ethical and committed professionals who use their expertise to ensure we have a successful and sustainable future.

Over 149,000 of these are ICAEW Chartered Accountants. We train, develop and support each one of them so that they have the knowledge and values to help build local and global economies that are sustainable, accountable and fair.

We've been at the heart of the accountancy profession since we were founded in 1880 to ensure trust in business. We share our knowledge and insight with governments, regulators and business leaders worldwide as we believe accountancy is a force for positive economic change across the world.

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

## **ICAEW**

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