complaints

WHAT’S THE PROCESS FOR INVESTIGATION?
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. If your issue relates to an insolvency or probate matter, you will need to follow a different process. Please visit 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 and either email it to us at 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).

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 or contact us on +44(0)1908 248 250.
ICAEW’s complaints handling process

WE RECEIVE YOUR COMPLAINT
We consider the complaint and ask these questions:

ASSESSMENT STAGE
Does it appear the ICAEW member or firm may not have complied with ICAEW standards, guidance or regulations and is there evidence to support this?

YES

CONCILIATION
We try to help you and the ICAEW member or firm reach an agreement that will resolve the complaint. This requires both parties to agree.

NO

INVESTIGATION
We gather information from you and the ICAEW member or firm to consider whether disciplinary action is appropriate. If the evidence suggests there may be a case to answer, the complaint will be referred to the Investigation Committee (IC), a committee of ICAEW members and non-members.

THERE IS A CASE TO ANSWER. IT CAN:
- decide to take no further action;
- invite the ICAEW member or firm to agree to an unpublicised caution;
- invite the ICAEW member or firm to consent to an order; or
- refer the complaint to the Disciplinary Committee (DC).

THERE IS NO CASE TO ANSWER
The complainant can ask a reviewer of complaints to review the IC’s decision. This must be within 28 days of the decision. Further information about fee disputes is available at icaew.com/complaints.

APPEAL IS MADE AGAINST THE DC’S DECISION BY THE ICAEW MEMBER OR FIRM
The Appeal Committee will consider an appeal if it’s made within 28 days of the DC’s decision. It will either overturn or agree with the decision of the DC. Additional costs may be incurred by the ICAEW member or firm.

FITNESS COMMITTEE
This committee will determine whether a member/ICAEW student (provisional member) is fit to participate in disciplinary proceedings. During this time the complaint will be put on hold. Referrals to the committee can be made by ICAEW, the chairs of the disciplinary committees or the individual.

The Investigation Committee (IC) finds:

YES

NO

COMPLAINT IS REFERRED TO THE DISCIPLINARY COMMITTEE (DC)
- Sanctions can be imposed (often referred to as a sentencing order). These include reprimands, fines, the removal of an ICAEW member’s practising certificate and exclusion from membership of ICAEW.
- If the case is dismissed, this is the end of the matter as far as ICAEW is concerned.
- A formal record of the decision will be sent to the complainant.

In some instances, for example a fee dispute or a minor error, ICAEW is not able to get involved with resolving the issue. This is because the ICAEW member or firm has not neglected to comply with ICAEW standards, guidance or regulations. In these instances, we recommend you seek your own legal advice. Further information about fee disputes is available at icaew.com/complaints.

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The reviewer of complaints is not available if a complaint is rejected at this stage.

Can the ICAEW member or firm resolve the problem without the need for ICAEW to discipline them?

YES

NO

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ICAEW’s regulatory role is distinct from its representative role. Managed by our Professional Standards department, we protect the reputation of ICAEW, our members and the chartered accountancy profession. We ensure our students, members and firms act with integrity and are competent. Our role is to:

• authorise our members and firms to undertake work regulated by law: audit, local audit, investment business, insolvency work, and probate;
• monitor firms and insolvency practitioners to ensure they undertake work correctly and to the highest standards;
• investigate complaints and hold members and firms accountable where they fall short of standards;
• lobby and comment on proposed changes to the law and regulation affecting our stakeholders; and
• provide guidance, advice and award-winning training films to ensure our stakeholders comply with laws, regulations and professional standards.

There are over 1.8m 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 181,500 of these are ICAEW Chartered Accountants and students. 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
www.globalaccountingalliance.com

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