



**PROFESSIONAL
STANDARDS
DEPARTMENT**



ICAEW PUBLICATION OF DECISIONS POLICY

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1. INTRODUCTION

Publicity plays a crucial role in promoting transparency, accountability, and public confidence in ICAEW's regulatory and disciplinary processes. It reflects the principle of open justice and ensures that outcomes are accessible to the public, stakeholders, and ICAEW members. Publicity fosters trust in the fairness and effectiveness of ICAEW's processes.

ICAEW's regulatory and disciplinary arrangements are designed to protect the public, maintain the reputation of the profession, and uphold proper standards. As part of this commitment, ICAEW promotes public confidence by ensuring that disciplinary and regulatory orders are published in a clear and consistent manner.

To achieve this, the ICAEW Regulatory Board considers it essential that disciplinary and regulatory records are made publicly available for a specified period, depending on the category of matter and the sanction imposed, unless there are exceptional circumstances which justify limited or no publication.

This Policy sets out:

- when, how and where decisions of the Professional Standards Committees (PSD Committees) will be published;
- the length of time decisions will appear on ICAEW's Disciplinary and Regulatory Database; and
- the process by which individuals may make representations or applications relating to publication.

It also explains the limited circumstances in which exceptions to publication may apply, ensuring that the approach remains fair, proportionate, and aligned with the public interest.

For the purposes of this policy, the term PSD Committees refers collectively to the following:

Disciplinary Committees

- The Conduct Committee (CC)
- Panels of the Tribunals Committee (TC)
- Panels of the Fitness to Practise Committee
- Appeal Panels of the Appeal Committee (AC)

(collectively referred to in this policy as "the Disciplinary Committees").

Regulatory Committees

- The Audit Registration Committee
- The Insolvency Licensing Committee*¹
- The Investment Business Committee
- The Legal Services Committee
- The Review Committee; and
- The Practice Assurance Committee¹

(collectively referred to in this policy as "the Regulatory Committees").

¹ The Practice Assurance Committee exercises ICAEW's function in relation to Practice Assurance monitoring and has sanctioning powers to offer regulatory penalties only.

2. SCOPE

2.1 This Policy applies to all Professional Standards Committees. It governs the publication of all adverse findings or orders within their remit where publication is required under ICAEW's Regulations and/or the Disciplinary Bye-laws. It should be read alongside those instruments, which take precedence in the event of any inconsistency.

3. WHERE WE PUBLISH

All published decisions can be found on:

- ICAEW's website [Public hearings | ICAEW](#) and
- ICAEW Disciplinary Database: [ICAEW Disciplinary Database | ICAEW](#)

The ICAEW Disciplinary and Regulatory Database is publicly accessible. It allows searches by individual or firm, ICAEW membership number, general location, or time period to ensure accuracy. The Database returns results by name and location based on ICAEW's current records. If a subject changes their name or location, the disciplinary or regulatory order may display their previous details. The search functionality does not extend to historic names or locations.

Information on the Database is updated within 48 hours, and any changes may take up to 72 hours to appear. Published records remain on the Database for a period determined by the sanction imposed, as set out in Section 5 (Disclosure table).

4. WHAT AND WHEN WE PUBLISH

Disciplinary and regulatory findings and penalties are determined by ICAEW's Disciplinary and Regulatory Committees, which operate independently of ICAEW. Publication on the Database is dependent on the Committee's decision in the matter before it. Each Committee is governed by its own set of Regulations (Principal Regulations), the ICAEW Disciplinary Bye-laws (DBLs), and this Policy, which together set out the relevant provisions for the consideration of any substantive matter and for publication of the resulting record on the Database.

ICAEW adopts a considered and proportionate approach when determining how long a record should remain on the Database. The publication period is determined at the point the sanction or order is imposed and in accordance with the term specified in the disclosure table (see below). These periods have been set by reference to the category of matter and the sanction given.

Where a matter is not found proved, it will not be published on the Database, although publication elsewhere may occur if requested by the relevant individual or firm.

4.1 Disciplinary Committees

In accordance with the DBLs and the Investigation and Disciplinary Regulations (IDRs), adverse findings or orders of ICAEW's Disciplinary Committees are normally published once they take effect as follows:

4.1.1 Consent Orders and fixed penalties (IDR 27)

Consent Orders of the Conduct Committee, and fixed penalties issued under its delegated powers, are published as soon as practicable once effective. Where the outcome is a caution or no further action, publication only occurs if the Committee directs. The Committee may also delay publication, if necessary, in the public interest, taking into account written representations submitted within seven days of service of the order. Published Consent Orders will include:

- the date of the order;
- the name of the member, firm, affiliate or relevant person;
- the geographical area of the member or firm (e.g. Enfield, London);
- the rule(s), standard(s), or regulation(s) breached; and
- the financial and/or non-financial sanctions and costs imposed.

4.1.2 Interim Orders (IDR 33)

Interim orders made by a Tribunal are published as soon as practicable after the hearing unless ***exceptional circumstances justify non-publication***. Where publication occurs before the expiry of the 28-day appeal period, the notice makes clear that the order may be subject to appeal.

4.1.3 Settlement Orders (IDR 47)

Approved settlement orders are normally published not less than seven days after service on the parties. Publication may be delayed where another member, firm, affiliate or relevant person served with a copy makes written representations within seven days, and the Settlement Chair determines that there is good reason to delay. In determining whether a delay in publication is necessary in the public interest for the purposes of Investigation and Disciplinary Committee Regulations, regulation 47, the settlement agreement chair shall have regard, among other matters, to:

- the potential impact of publication on disciplinary and/or regulatory proceedings concerning any other person, not being the subject of the formal allegations;
- the potential impact on any criminal investigation or proceedings concerning the facts or matters giving rise to the formal allegations(s); and
- the public interest in ensuring the swift publication of disciplinary sanctions for:
 - the protection of the member/affiliate/relevant person/member firm's clients and the wider public; and
 - the protection of ICAEW's reputation as a statutory and non-statutory regulator.

4.1.4 Advance notice of hearings (IDRs 49, 66)

Details of upcoming Tribunal or Appeal Committee hearings shall be published at least seven days before the hearing, unless the Committee has ordered that the hearing (or part of it) be held in private. Publication shall include:

- the name of the member, firm, affiliate or relevant person
- the date, time, and location or format of the hearing
- the terms of the bye-law (s) or regulation(s) under which the formal allegation is, or formal allegations are brought

4.1.5 Tribunal decisions (IDR 59)

Where a Tribunal makes an adverse finding or order, the outcome will be published as soon as practicable. An interim record of decision will ordinarily be issued, setting out the details included in the advance notice of the hearing together with the order(s) made. This record will indicate that the matter is subject to appeal.

The full record of decision, including the reasons for the findings and/or the order(s), will not be published until the expiry of the 28-day period for applying for permission to appeal. Where an appeal is lodged, full publication is deferred until the appeal is resolved.

Where all allegations are dismissed, the order and record of decision will only be published if the member, firm, affiliate or relevant person so requests.

4.1.6 Appeal Committee decisions (IDR 75)

Where the Appeal Committee makes an adverse finding or order, both its own record of decision and the record of the Tribunal decision that was subject to appeal are published in **full** as soon as practicable. If the Appeal Committee overturns a Tribunal finding or interim order, publication occurs only if the subject so requests.

4.1.6 Fitness to Practise Committee decisions (Fitness to Practise Regulation (FTPR) 17.2)

Where a Fitness to Practise Panel makes an adverse finding or order against a member, affiliate or relevant person, the outcome will be published as soon as practicable. Publication will include the name of the member, affiliate or relevant person and the order(s) made under Disciplinary Bye-laws 13.1 and 13.2.

Where publication follows a review hearing, the notice will reflect the order(s) continued, varied or newly imposed. Publication will not include any information relating to the physical or mental health of the individual. **An exception to publication** may be made where the Panel (or the Fitness to Practise Committee Chair or Panel Chair approving a consent order) determines that there are exceptional circumstances which outweigh the public interest in publication.

4.2 Regulatory Committees

Regulatory committees are guided on publication by the relevant Principal Regulations. Unless there are **exceptional circumstances which justify no publicity**, it is ICAEW's policy to publish all regulatory decisions where a regulatory financial penalty has been agreed and therefore imposed in line with the relevant disclosure table. The order will outline:

- The date of the order
- The name of the member/member firm;
- The geographical area the member/member firm is based e.g. Enfield, London;
- The rules, standards, regulations breached; and
- The amount of the regulatory penalty

It should be noted that Regulatory Committees and the Practice Assurance Committee cannot offer, and therefore impose, non-financial sanctions.

4.2.1 Audit Registration Committee (and any audit matter considered by any other Committee)

The Audit Registration Committee will publish details of a matter in line with the relevant disclosure table, if the committee makes any of the following decisions, and when accepted by the firm:

- to withdraw or suspend registration.
- that a person should cease a particular action.
- that an audit report does not satisfy the reporting requirements of the Act;
- proposes a regulatory penalty.

The details to be published following any decision relating to an audit matter (by any committee) will be published in line with the relevant disclosure table and will always include the identity of the person unless:

- the person is an individual and the committee considers that publication of personal data would be disproportionate.
- publication would jeopardize the stability of financial markets or an ongoing criminal investigation; or
- publication would cause disproportionate damage to any institution or individual involved.

4.2.2 Review Committee (RRARs 48-54)

In accordance with the ICAEW Regulatory Review and Appeal Regulations (RRARs), Review Panels publish adverse orders as soon as practicable following the hearing. If publication takes place before the expiry of the appeal period, the notice will state that the order may be subject to appeal.

The record of decision is not published until the expiry of the appeal period, and where an appeal is filed it is withheld unless and until the appeal is abandoned or dismissed. Where a review application is upheld, publication only occurs if the applicant so requests.

Unless otherwise directed, the record of decision will state the applicant's name, and any order made but will not identify third parties. A Review Panel may only direct that the applicant's name be withheld where there are exceptional circumstances which outweigh the public interest in publication.

In Professional Indemnity Insurance cases, the Panel may also redact commercially sensitive insurance information.

It should be noted that where a hearing is held in private, publication will be limited to what is permitted by the Regulations and this Policy.

5. HOW LONG WE PUBLISH

The length of time that disciplinary and regulatory decisions remain published on the Database is determined by the sanction imposed, in accordance with the disclosure table. The applicable periods for each sanction are set out in the **Disclosure Table** below.

6. DISCLOSURE TABLE

Disciplinary/regulatory sanctions	Period of disclosure
No further action	1 year
Regulatory penalty – fine only*	3 years
Caution	4 years
Reprimand	5 years
Severe reprimand	7 years
Suspension	The period of suspension plus 5 years
Exclusion from membership	The period of exclusion plus 5 years If open ended, 10 years
Withdrawal of practising certificate/licence/designation/registration/authorisation	The period of withdrawal plus 3 years or readmission/pc date plus 3 years
Remedial training order	Period of the order **
An order that a member is ineligible for a practising certificate	10 years
An order that a relevant person declared unfit to become a member/is ineligible to sit for specified examinations of ICAEW/disqualified from an examination or examinations of ICAEW	The period of declaration/ineligibility/disqualification
Order prohibiting a firm from describing itself as “Chartered Accountants”	The period of the prohibition
Any order made by the Fitness to Practise Committee under DBL 13.2 or the Tribunals Committee under DBL 11.5 (interim orders)	The period of any suspension or conditions imposed on a (practising certificate or licence)

**The period of disclosure will be a minimum of five years if the regulatory penalty has been imposed for an audit matter pursuant to the provisions of SATCAR.*

***Where a remedial order is combined with a more severe sanction, the period of disclosure for the more severe sanction will dictate the disclosure date.*

7. ANONYMISATION

It is ICAEW's policy to anonymise all third parties on publication. Where publication would disclose sensitive details relating to health, personal, financial, or family circumstances, such material may also be redacted.

8. APPLICATIONS FOR NON-PUBLICATION OR ANONYMISATION OF THE SUBJECT

The subject of the financial and/or non/financial sanction, however, may apply for their name to be omitted from the published record of decision. Such applications will only be granted in exceptional circumstances, which outweigh the public interest, in which non-publication of the subject's name is warranted.

These exceptions primarily revolve around concerns related to personal safety or the unfair impact on innocent third parties. For instance, if there is compelling evidence that publishing the name of the subject of the allegation(s) would create a real possibility of serious physical harm and death, a continuing danger of serious physical and/or psychological harm or an extremely serious risk of physical harm, non-publication may be warranted.

The burden is on the applicant to produce cogent evidence to demonstrate convincingly of the seriousness of the risk and how they could suffer a disproportionate level of damage if publication were not prohibited. Likewise, when there is compelling evidence that the disclosure could unjustly harm individuals or entities that are not directly involved in the misconduct, exceptions to publication may be warranted. These exceptions are not to be taken lightly and should be granted sparingly.

Any departure from this default position should be accompanied by well-justified reasoning, with clear and explicit articulation of the factors and evidence that support such a departure. This approach ensures that exceptions to publication are made judiciously and with full transparency, aligning with the overarching principles of openness and public interest in the regulatory and disciplinary processes. The published record will indicate where names or details have been withheld and provide a concise justification.

9. APPLICATION TO THE FITNESS TO PRACTISE COMMITTEE TO REMOVE A RECORD FROM THE DATABASE

An application may be made by the respondent to the Fitness to Practise Committee, to have a record removed from the Database. It should be noted that such applications should not be made routinely and may only be made on very limited grounds, as set out below.

Such application may only be made in writing and on the grounds that there are new facts, which give rise to exceptional circumstances, which would justify a decision of not to publish on the Database.

ICAEW envisages that such circumstances may include, but are not limited to:

- in respect of a sanction against a firm, the formal allegations leading to the sanction related solely to the actions of one principal who had since left the firm with there being

no criticism of the firm's internal control processes for allowing/not identifying the poor conduct in the first place; and/or

- in the case of an individual, there is a change in personal circumstances where, for instance, the conduct leading to a sanction arose out of a medical condition (e.g., an addiction) and there is now medical evidence available to show that the person has been free of that addiction for a significant period of time.

The Head of Committees and Tribunals will determine, within 28 days of receipt of a written application, whether there are arguable grounds for the application to be made to the Fitness to Practise Committee. If there are, the application will be referred to the Fitness to Practise Committee to be listed for a hearing of the application before a panel of the Fitness to Practise Committee. The decision of the Head of Committees and Tribunals will be final. Written reasons will be provided in the event of refusal to refer the application to the Fitness to Practise Committee.

If the matter goes before the Fitness to Practise Committee, ICAEW will be invited to consider whether they wish to provide any written response and/or attend the hearing. Any written response by ICAEW will be provided to the respondent 28 days prior to any hearing date. The Fitness to Practise Committee can consider submissions from both the applicant and ICAEW on the matter.

In the event of a successful application for re-admission, following exclusion, the Fitness to Practise Committee has the discretion to have any detail on the Database relating to that exclusion removed, if it considers that it is no longer in the public interest.

Where ICAEW has been formally notified, and has verified, that an individual who is the subject of a published disciplinary or regulatory decision is deceased, ICAEW may make an application to the Fitness to Practise Committee to have the record removed.

10. CORRECTIONS, AMENDMENTS, AND TAKEDOWN REQUESTS

ICAEW is committed to ensuring that published decisions are accurate and up to date.

- **Corrections:** If a factual or typographical error is identified in a published decision, ICAEW will correct the record promptly in accordance with the relevant regulations. Where necessary, an explanatory note will be added to ensure transparency about the change.
- **Appeals and Reviews:** Where a decision is subject to appeal or review, publication may be delayed, marked as provisional, or updated following the outcome of the appeal or review. Where the decision is overturned or varied, the published record will be updated to reflect the new position.
- **Takedown Requests:** Requests to remove published decisions before the expiry of the publication period will not ordinarily be granted. Early removal will only occur where:
 - An appeal or review has overturned the decision.
 - an error has been identified that renders the published decision misleading; or
 - there are exceptional circumstances consistent with this Policy.

11. DATA PROTECTION AND LEGAL COMPLIANCE

Publication will comply with its obligations under the Human Rights Act 1998, data protection legislation and any other relevant statutory restrictions.

12. MONITORING AND REVIEW

ICAEW will periodically review this Policy to ensure that publication remains fair, proportionate, and aligned with best practice and legal requirements.