



**PROFESSIONAL
STANDARDS
DEPARTMENT**



ICAEW GUIDE FOR WITNESSES

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

CONTENTS

- Overview 2
- Helping us with an investigation 2
 - What witnesses should expect from the investigation process 2
 - Giving your statement 3
 - About the interview 3
 - Writing and reviewing your statement 4
 - Next steps: committee decision and any further action 4
- a guide to the hearing process 5
 - Scheduling the hearing 5
 - Preparing for the hearing 6
 - What will happen on the day? 6
 - Giving your evidence 6
 - Who will be in the room? 6
 - Tips for giving evidence: 7
 - After the hearing 7
- Support for witnesses 8
 - Reasonable adjustments 8
 - Special measures 8

OVERVIEW

A complaint received by ICAEW can progress through our disciplinary process and can sometimes end in a hearing, where witnesses may be asked to attend to provide oral evidence. We understand that acting as a witness can be challenging or daunting. This guide will help you understand the investigation and hearing processes, what to expect as a witness and what support is available.

HELPING US WITH AN INVESTIGATION

Anyone (including employers, colleagues, clients or members of the public) can tell us if they have concerns about the conduct or competence of those we regulate (ie, an ICAEW member, firm, affiliate or student). We investigate these concerns as part of our role to protect the public and to maintain high standards of professional competency and conduct.

When we receive a complaint, it goes to the Conduct Department, (which sits within the Professional Standards Department; the regulatory arm of ICAEW). A case manager will assess the complaint to determine whether there is potential liability to disciplinary action and whether it is appropriate for it to be taken to the next stage of investigation.

Once the Conduct Department is satisfied it should go to the next stage, the case manager will investigate further. They may gather information from the complainant, the individual who is the subject of the allegation and any other witnesses or relevant sources. It is at this point that a case manager may contact you as a potential witness to ascertain whether the evidence you can provide is relevant to the case.

A case manager will investigate the allegation even if the issue has already been investigated by another organisation, such as via an employer's own internal disciplinary process. Although ICAEW may share the same concerns as an employer, the purpose of our disciplinary processes is quite different and therefore we will need to gather our own evidence which supports the nature of our case.

An investigation may result in a matter being closed or it may mean that the case manager collates all the evidence and prepares a final report for ICAEW's Conduct Committee.

[Find out more about how we investigate complaints](#)

What witnesses should expect from the investigation process

When the case manager contacts you as a potential witness, they will ask you to tell them about an event or explain the nature of documents or other evidence. This will decide whether your evidence will assist in understanding the complaint. If so, you will need to provide a written and signed account.

Even though you may think you do not know anything important or relevant, you might still be able to help with the investigation. Conducting a thorough investigation helps ICAEW to ensure the process is fair to all parties.

Many of our cases are entirely supported by documentary evidence where live evidence and witness attendance would not be required. However, if the nature of the case requires it, you may need to give your evidence orally and answer questions at a final hearing.

- [Find out more about the hearing process](#)
- [Find out more about the support that is available for witnesses](#)

While the investigation is ongoing, you should not discuss the case with anyone else who may be providing evidence. It is important that the evidence given by each witness is their own individual recollection of what happened. If you discuss the case with another witness, this might affect the way in which the evidence is presented. If you think this will be difficult for you, for example due to work arrangements, then please speak to the case manager.

We aim to conclude most cases within 18 months, including a final hearing if one is required. Sometimes cases may take longer if we have problems getting the evidence we need, or due to the number of cases we are investigating. We will keep you up to date as regularly as possible and you can speak to the case manager if you have any concerns. We will also need your help to make sure we can finish our investigation as quickly as possible.

Giving your statement

We will contact you to discuss how you can assist our investigation and arrange a convenient time to take your statement. Taking a statement in this way is referred to as an interview. We will give you a named point of contact (the case manager), who will conduct the interview and who you can speak to at any stage during the process.

About the interview

We usually take witness statements over the phone or by video call. Exceptionally, we may meet you in person at a location that is convenient for you. This might be when your statement covers things that are particularly sensitive, or if there are lots of documents to go through.

You are welcome to bring someone with you to the interview. They can provide moral support, but they will not be able to answer questions on your behalf. The only occasion where we may not be able to accommodate such a request is if that person is also a potential witness. In those circumstances we would suggest that you nominate another person.

The case manager will ask you questions about what happened ie, what you saw or did in relation to the incident. They will usually only capture the details that are relevant to the specific concerns that are being investigated but the questions need to be comprehensive. This ensures we have the clearest possible picture of what took place and that our investigation is fair. We will need you to tell us as much as you can about what happened.

You can answer our questions based on your own recollections, or by referring to documents you hold. Documents you mention may be attached to your witness statement and will then be known as exhibits. Exhibits help tell the story of what happened and contain useful information that can be read alongside your statement.

We may ask you about details such as dates and times, but if you cannot recall these, just let us know and please remember that an interview is not a memory test. The case manager will take detailed notes of what you say and will use these to write your witness statement. **Please do not discuss the contents of your statement with anyone else before or after the interview.** It is important that your account is based on your own recollections for the process to be fair to all parties involved.

Writing and reviewing your statement

If it is necessary to draft a formal witness statement, the case manager will send it to you as soon as possible after the interview. You will be asked to check it carefully to make sure it accurately reflects what you saw or did. Any exhibits you refer to in your statement will also be included so you can check these are correct too. If any areas of your statement do not reflect your account, you must change them. The case manager will help with this and may also arrange a call to clarify any outstanding points and talk about any changes you would like to make. After that, we will send you a final version of your statement. As soon as you are satisfied that your statement is correct you should sign and date it, and return it to the case manager so that the investigation is not delayed.

Your statement will be contained in a final report which will be considered by the Conduct Committee or the Tribunals Committee. We must disclose your statement to the subject of the allegation, along with all the other evidence we have gathered. This gives them an opportunity to comment on the contents and make representations or respond. It ensures a fair process and gives the subject of the allegation a chance to respond and give their own explanations of events.

Next steps: committee decision and any further action

The final report will be considered by the Conduct Committee, who will look at all the evidence and decide if there is a case for the subject of the allegation to answer. If it finds that there is a case to answer, the committee will decide what action needs to be taken.

Depending on the seriousness of the case, the Conduct Committee can:

- conclude the case with no further action;
- offer a caution order;
- offer a consent order which would include a non-financial sanction and/or a financial penalty and/or costs of the investigation; or
- refer the case to the Tribunals Committee.

You will not be required to give evidence at a Conduct Committee meeting. The Conduct Committee makes its decision using only the case documents, including the written and signed witness statement. The Conduct Committee meets in private, and no parties or witnesses are present.

We will write to you once the Conduct Committee has made a decision to let you know the outcome. This may be several months after you provided your witness statement.

If the case needs to be considered by the Tribunals Committee, we may ask you to attend a hearing to give evidence.

A GUIDE TO THE HEARING PROCESS

Our Tribunals Committee hears formal allegations against ICAEW members, firms, affiliates, or students, referred to as the subject of the allegation. The process is like that of a court, but less formal. We have a team of lawyers, referred to as conduct counsel, who will take over the case if it goes to a Tribunal Committee hearing.

The common procedure at ICAEW is for panels to hear evidence and submissions on what has been alleged, whether the matter breaches the relevant regulations and whether the subject of the allegation is liable to disciplinary action.

Hearings take place either online via video conferencing facilities or in person in central London at the [International Dispute Resolution Centre](#). They are normally open to the public, unless a decision has been made at an earlier case management hearing that the matter should be heard wholly or partly in private.

We will only ask you to attend a hearing if we need you to give your evidence in person to support the case. We will reimburse all reasonable travel expenses. By hearing your evidence first-hand and asking you questions about your account, the Tribunals Committee panel can gain a better understanding of the issues. The subject of the allegation or their legal representative (if they have one) may also ask questions about your account. This is a vital part of a fair and thorough hearing, and your evidence will help us to fulfil our duty to protect the public interest.

The chair of the Tribunals Committee panel and the committees and tribunals officer will do their best to help you participate fully during the hearing. If you need any further support attending the hearing, or you are reluctant to attend, please let the case manager, conduct counsel or the committees and tribunals officer (depending upon what stage the matter is at) know, at the earliest opportunity before the hearing. They will explore the issues and your concerns and talk to you about what options and support are available.

Scheduling the hearing

Once we know that you will need to give evidence at a hearing, we will ask you about your availability to attend. The committees and tribunals officer will take your availability into account when scheduling the hearing. Once you have provided details of your availability, you should keep those days free until you are notified of the exact hearing date. We appreciate that you are giving up your time to attend a hearing. However, if a witness does not attend, or has become unavailable, it could cause the hearing to adjourn for several months. If something important or urgent arises which may affect your ability to attend, please contact the committees and tribunals officer as soon as possible.

At this point, we can also discuss any special measures that have been agreed or any reasonable adjustments that would help you to give your account.

[Find out more about the support that is available for witnesses](#)

Preparing for the hearing

Approximately four weeks before the hearing, we will contact you to confirm the exact date and time of your attendance. We will:

- ask you about your travel, accommodation and any other needs;
- assist and/or give guidance with respect to any bookings, if necessary (for example, give guidance as to hotels etc near the venue); and
- explain what expenses you can claim, and how to do so.

The hearing will take place at:

The International Dispute Resolution Centre, 1 Paternoster Lane, St. Paul's,
London, EC4M 7BQ

[Find out more about the centre](#)

What will happen on the day?

On arrival at the hearing centre, please go to the reception and the committees and tribunals officer will show you to the witness waiting room. You will also be introduced to the conduct counsel presenting the Conduct Department's case. There is a separate witness waiting area and we will implement processes to reduce the likelihood of you meeting the subject of the allegation. However, we must warn you there is a small chance that you may see them in public areas of the building and, of course, they will be present in the hearing room when you give your evidence.

We will try to minimise the time you have to wait before giving evidence. There will also be breaks in the hearing for various reasons, but we will keep you updated as much as possible. We will let you know when you are able to pop out to get some food or fresh air.

Please do not discuss the case or your evidence with anyone else while waiting. This could compromise the case and affect the outcome of the hearing, which must be conducted in a fair manner for all parties.

When it is your turn to give evidence, the committees and tribunals officer will collect you and take you into the hearing room.

Giving your evidence

Firstly, the conduct counsel will take you through your statement and ask you questions. After this, the subject of the allegation or their representative will have an opportunity to ask you questions. The conduct counsel may then ask you further questions. Finally, members of the Tribunals Committee (ie, the panel) will have an opportunity to ask questions to clarify your evidence before you are excused.

Who will be in the room?

The panel - the three members of the Tribunals Committee who are independent from the ICAEW. They are solely responsible for making the decisions. The panel is made up of:

- **Panel chair:** the panel member who leads the hearing.
- **Lay member:** a panel member who is not a member of ICAEW or any other accountancy body.
- **Accountant member:** a panel member who is a registered member of ICAEW.

The subject of the allegation: the ICAEW member; affiliate; student; or partner(s)/director(s) of the ICAEW member firm, about whom a concern has been raised.

Committees and tribunals officer: a staff member of ICAEW who facilitates the hearing and supports all parties.

Legal assessor: a lawyer who gives advice on matters of law and procedure. They are independent from the panel and do not take part in the decision making, but assist the panel in drafting its decision.

Conduct counsel: The person who presents the case on behalf of the ICAEW Conduct Department.

Shorthand writer: If the hearing is in person, a verbatim transcript of the hearing is produced by a shorthand writer who is also present at the hearing.

Members of the public/observers: Hearings are usually held in public which means that member of the public (including the press) can attend. Information heard in public may result in reports in the media. Sometimes all or part of a hearing is held in private due to the personal and confidential information that may need to be shared with the panel. The public are not allowed to be present at a private hearing.

Tips for giving evidence:

Giving evidence is not a memory test. If you have made a witness statement and it has been submitted to the panel, you will have a copy of this statement ahead of the hearing and it will also be available in the hearing room.

- Take your time to think about the questions being asked if you need to.
- If you do not understand a question or do not know the answer, you should tell the panel.
- Direct your answers to the panel, not the person asking you questions.
- Try to speak slowly and clearly when giving evidence so that everyone can hear you and the panel has an opportunity to note down what you say.

After you are excused, the committees and tribunals officer will escort you back to the witness waiting room and explain what will happen next. You will be provided with an 'expenses claim form' before you leave. If you are not able to speak with us before you leave for the day, we will be in touch shortly after. If you wish to stay to watch the rest of the hearing, please let the committees and tribunals officer know and they will show you where to sit. If you choose to attend the hearing on days you are not giving evidence, you will need to meet your own expenses. Please note that you cannot observe a hearing before you give your evidence, as this may affect your account.

After the hearing

We will contact you to let you know the outcome of the hearing. The decision will also be published on ICAEW's website. If there is no appeal, the decision will also be uploaded on our searchable [Disciplinary Database](#).

Without your help, we would not be able to fulfil our duty to protect the public interest. To aid us in improving the service we provide for witnesses, we will invite you to give us feedback and comments about your experience as a witness via a quick online survey. If you have not received a link to the survey, please let the committees and tribunals officer know.

SUPPORT FOR WITNESSES

We aim to hold hearings in a fair and inclusive manner and we want all witnesses to feel as comfortable as possible when giving evidence. We understand that attending hearings can be stressful. The case manager can discuss any reasonable adjustments we can make that would help you to give your account. It is important to let them know your needs as soon as possible, ideally when you are first contacted about the hearing so that we can start the process.

Reasonable adjustments

Reasonable adjustments can include:

- Providing an induction loop for a person who uses a hearing aid.
- Providing information in an alternative format, such as large print for a person with a visual impairment, or easy read for a person with a learning disability, or coloured paper for a person who has dyslexia, or document in braille for a person who is blind.
- Providing an ergonomic chair for a person with a hip or back problem.
- Providing a British Sign Language interpreter and electronic note taker during a hearing for a witness who is deaf.
- Providing an interpreter for someone whose first language is not English.

Special measures

Special measures are adjustments which help witnesses in certain types of cases give their best account by alleviating some of the stress associated with giving evidence. They can only be granted by the Tribunals Committee after an application. Any special measures applications must be considered at a case management hearing ahead of your attendance at the final hearing.

Special measures are not intended to alleviate the normal nerves a witness may feel when they are providing evidence at a hearing. The types of cases where special measures will be granted include where a witness may complain of intimidation, or in cases where the allegation is of a sexual nature.

Special measures may include:

- Use of screens to shield the witness from another party and/or the public.
- Giving evidence remotely and ensuring the witness is not visible to another party and/or the public.
- Ensuring that a party is not visible to the witness (where the hearing is remote) by directing that the party's video function be de-activated on the video link platform during the witness' evidence.
- Pre-recorded evidence.
- Allowing a witness to be accompanied by another person whilst giving their evidence.
- Regular/additional breaks.
- Arranging for someone to ask the witness questions if the subject of the allegation is not represented.

Special measures can be provided for any witness but cannot apply to the subject of the allegation. [Read our policy on special measures and vulnerable witnesses](#)