REGULATION
&CONDUCT

ICAEW REGULATORY REVIEW AND APPEAL REGULATIONS

EFFECTIVE FROM 1 OCTOBER 2026

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PRELIMINARY

Citation, authority and commencement

1. These regulations may be cited as the Regulatory Review and Appeal Regulations of the Institute of Chartered Accountants in England and Wales (ICAEW) (the ***'regulations'***).

2. These ***regulations*** were made by the ***ICAEW Regulation & Conduct Board*** in accordance with clause 16 of the Supplemental Charter and Principal Bye-law 49 on 1 June 2023 and took effect on 1 June 2023. Subject to ***regulation*** 8, from 1 June 2023 the Review Committee Regulations (dated 14 June 2017) and the Appeal Committee Regulations (dated 1 January 2021) are, as they apply in respect of regulatory review and appeal cases, repealed.

Interpretation

3. These ***regulations*** are made pursuant to the ***principal regulations***. If there is any conflict between these ***regulations*** and the ***principal regulations***, the ***principal regulations*** shall prevail. Except where express reference is made in these ***regulations***, words and phrases used in these ***regulations*** have the same meaning as in the ***principal regulations***.

answer means an answer by *ICAEW* to an *appeal* by an *applicant,* which shall include any documentation appended in support of the response.

appeal means an appeal against an *order* of a *Review Panel* brought in accordance with these *regulations.*

Appeal Committee means the Appeal Committee of *ICAEW* whose members are convened into *Appeal Panels* to consider, among other matters, *appeals* made against *orders* of *Review Panels* in *regulatory proceedings.*

Appeal Committee Chair means the person who is appointed from time to time as Chair of *ICAEW's Appeal Committee* by the *RACAC* (or relevant predecessor or successor body). The Appeal Committee Chair may delegate their administrative responsibilities under these *regulations* to the *Head of Adjudication.*

Appeal Committee Vice-Chair means any person who is appointed from time to time as a Vice-Chair of *ICAEW's Appeal Committee* by the *RACAC* (or relevant predecessor or successor body).

appeal hearing means the substantive *hearing* of the *Appeal Panel* to determine an *appeal.*

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Appeal Panel means a panel of the *Appeal Committee* appointed by the *Appeal Committee Chair* from the *joint pool* to determine an *appeal,* which shall comprise three *lay members* and two *members*. One of the three *lay members* shall be either the *Appeal Committee Chair* or an *Appeal Committee Vice-Chair* and they shall be appointed as Chair of the *Appeal Panel.*

Appeal Panel Chair means the member of the *Appeal Committee* who is appointed by the *Appeal Committee Chair* as the Chair of an *Appeal Panel* (and who may be the *Appeal Committee Chair* themselves) and who shall chair an *appeal hearing* and any *pre-hearing review.*

applicant means an individual or firm who or which is the subject of a decision or order of a *regulatory committee,* and who or which, in accordance with the relevant *principal regulations* and these *regulations*:

a. wishes to apply for a review of the decision or order of the *regulatory committee* to the *Review Committee;* and
b. where applicable, wishes to appeal any *order* made by a *Review Panel* to the *Appeal Committee.*

Audit Registration Committee means the committee whose members are appointed by the *RACAC* (or relevant predecessor or successor body) and which discharges *ICAEW's* responsibilities and powers contained in the *Audit Regulations,* the *Local Audit Regulations* and the *Licensed Practice Handbook*.

Audit Regulations means the Audit Regulations of *ICAEW* for the time being in force.

business day means Monday to Friday excluding public holidays.

costs order means an *order* against an *applicant* for payment of all or part of the costs incurred by *ICAEW* in connection with the *regulatory proceedings*.

costs schedule means a schedule of the costs incurred by *ICAEW* during the *regulatory proceedings* and which includes the costs of any *pre-hearing reviews*, *review panel hearings* and *appeal hearings.*

directions means either:

a. steps or actions which both *parties* agree to take in the *regulatory proceedings* prior to a *review panel hearing* or an *appeal hearing;* or
b. actions which the *parties* are directed to take by a *Review Panel Chair* or an *Appeal Panel Chair* at a *pre-hearing review.*

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DPB (Consumer Credit) Handbook means the Designated Professional Body (Consumer Credit) Handbook of *ICAEW* for the time being in force.

DPB (Investment Business) Handbook means the Designated Professional Body (Investment Business) Handbook of *ICAEW* for the time being in force.

Head of Adjudication means the person within *ICAEW's Regulation & Conduct division* who manages the Adjudication Team.

hearing means a hearing of a *Review Panel* or an *Appeal Panel,* whether conducted in person or through video or audio-conferencing facilities, and references to a *hearing* in these *regulations* includes a *re-hearing.*

ICAEW means the Institute of Chartered Accountants in England and Wales.

ICAEW Disciplinary Database means the database of published (adverse) orders against *members,* firms, affiliates and relevant persons*,* and the related record of decision, which can be located on the Regulatory and Conduct pages of the *ICAEW* website.

ICAEW Disciplinary Database Policy means the policy governed by the *ICAEW Regulation & Conduct Board* which is published on the *ICAEW* website and which specifies the period during which findings or orders of the disciplinary committees and *regulatory committees* will remain published on the *ICAEW Disciplinary Database.*

ICAEW Regulation & Conduct Board means the board to which the *ICAEW* Council has delegated responsibility for oversight of regulatory matters.

ICAEW representative means a barrister or solicitor or a legally qualified person (within *ICAEW's* Regulation & Conduct division or external to *ICAEW*) who is appointed to have conduct of the *regulatory proceedings.*

Insolvency Licensing Committee means the committee whose members are appointed by the *RACAC* (or relevant predecessor or successor body) and which discharges *ICAEW's* responsibilities and powers contained in the *Insolvency Licensing Regulations*.

Insolvency Licensing Regulations means the Insolvency Licensing Regulations of *ICAEW* for the time being in force.

Investment Business Committee means the committee whose members are appointed by the *RACAC* (or relevant predecessor or successor body) and

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which discharges *ICAEW's* responsibilities and powers contained in the *DPB (Investment Business) Handbook* and *DPB (Consumer Credit) Handbook*.

joint pool means a pool of *members* and *lay members* who have been approved by the *RACAC* (or relevant predecessor or successor body) as members of the *Review Committee* and *Appeal Committee* for appointment to *Review Panels* and *Appeal Panels*.

lay member means someone who is not and never has been a *member*, affiliate or employee of *ICAEW* or any other accountancy body. Furthermore, solicitors and those with legal training will not be regarded as lay members in the *Review Committee* when it determines any review of a decision of the *Legal Services Committee*.

legal assessor means a barrister or solicitor who is not a member of staff of *ICAEW* and who is appointed by the *Head of Adjudication* to provide advice on legal and procedural matters to:

a. a *Review Panel Chair* at any *pre-hearing review;* or b.

a *Review Panel at a review panel hearing.*

Legal Services Committee means the committee whose members are appointed by the *RACAC* (or relevant predecessor or successor body) and which discharges *ICAEW's* responsibilities and powers contained in the *Legal Services Regulations.*

Legal Services Regulations means the Legal Services Regulations of *ICAEW* for the time being in force.

Licensed Practice Handbook means the Licensed Practice Handbook of *ICAEW* for the time being in force.

Local Audit Regulations means the Local Audit Regulations of *ICAEW* for the time being in force.

member means a member of *ICAEW.*

notice means notice in writing.

notice of appeal means the *notice* filed by the *applicant* indicating their wish to appeal the decision of a *Review Panel* in *regulatory proceedings,* which shall specify the ground or grounds on which the *appeal* is brought as specified in the relevant *principal regulations,* and have appended to it any relevant documentation and/or evidence.

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order means an order of a *Review Panel* or an *Appeal Panel* (as applicable) made under these *regulations.*

parties means *ICAEW* and the *applicant* who, or which, is the subject of a decision or order of a *regulatory committee* in *regulatory proceedings,* and '*party*' shall refer to any one of them.

pre-hearing review means a *hearing* conducted in accordance with *regulations* 21 – 24 or 70 – 72 to enable, respectively, a *Review Panel Chair* or *Appeal Panel Chair* to make *directions* and/or determine any applications by the *parties* prior to a *review panel hearing* or an *appeal hearing.*

private hearing application means an application by either *party* for all or part of a *review panel hearing* or an *appeal hearing* to be held in private.

principal regulations means the *Audit Regulations*, the *Local Audit Regulations,* the *DPB (Investment Business) Handbook*, the *DPB (Consumer Credit) Handbook,* the *Insolvency Licensing Regulations*, the *Legal Services Regulations*, the *Licensed Practice Handbook* and the *Professional Indemnity Insurance Regulations* as amended from time to time.

Professional Indemnity Insurance Committee means the committee whose members are appointed by the *RACAC* (or relevant predecessor or successor body) and which discharges *ICAEW's* responsibilities and powers in the *Professional Indemnity Insurance Regulations.*

Professional Indemnity Insurance Regulations means the Professional Indemnity Insurance Regulations of *ICAEW* for the time being in force.

Chief Officer, R&C means the person with operational responsibility for ***ICAEW's*** Regulation & Conduct division.

RACAC means the Regulatory and Conduct Appointments Committee which is responsible, among other matters, for the appointment and reappointment of members of the *regulatory committees,* and which is accountable to the *ICAEW Regulation & Conduct Board.*

record of decision means the reasons provided by a *Review Panel* or an *Appeal Panel* to support any decision they have taken and any *order* they have made.

regulatory committees means the:

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a. the *Audit Registration Committee*;
b. the *Insolvency Licensing Committee*;
c. the *Investment Business Committee*;
d. the *Legal Services Committee;* and
e. the *Professional Indemnity Insurance Committee*,

who each have responsibility for making decisions and orders under the relevant *principal regulations* and *'regulatory committee'* means any one of them.

regulatory proceedings means proceedings leading up to, and during, a *review panel hearing* and any *appeal hearing* following a decision of a *regulatory committee*

representative means a solicitor or barrister or an *ICAEW* member who has been appointed by an *applicant* to represent them or it at any *pre-hearing review*, *review panel hearing* or *appeal hearing* or any other person who has been approved to appear by a *Review Panel Chair, Review Panel, Appeal Panel Chair* or *Appeal Panel* (as applicable).

review application means an application to the *Review Committee* by an *applicant* for a review of a decision or order of a *regulatory committee,* which shall include a statement of the ground or grounds on which the review is sought and have appended to it any relevant documentation and/or evidence*.*

Review Committee means the Review Committee of *ICAEW* whose members are convened into *Review Panels* to consider *review applications* made in respect of decisions or orders of the *regulatory committees.*

Review Committee Chair means the person who is appointed from time to time as Chair of *ICAEW's Review Committee* by the *RACAC* (or relevant predecessor or successor body). The *Review Committee Chair* may delegate their administrative responsibilities under these *regulations* to the *Head of Committees and Tribunals*.

Review Committee Vice Chair means the person who is appointed from time to time as Vice-Chair of *ICAEW's Review Committee* by the *RACAC* (or relevant predecessor or successor body).

Review Panel means a panel of three members of the *Review Committee* appointed by the *Review Committee Chair* from the *joint pool* to consider a *review application,* which shall comprise two *lay members* and one *member*.

Review Panel Chair means a *lay member* of the *R*eview *Committee* who is appointed by the *Review Committee Chair* as the Chair of a *Review Panel* in *regulatory proceedings* and who shall chair a *review panel hearing* and conduct any *pre-hearing review.*

review panel hearing means the *hearing* held by a *Review Panel* to consider a

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review application in relation to a decision or order made by a *regulatory committee*.

service provisions means the provisions governing the service of notices and other documents by the *parties* under the relevant *principal regulations.*

4. The Interpretation Act 1978 applies to these ***regulations*** in the same way as it applies to an enactment.

5. In these ***regulations***:
   a. unless the context otherwise requires:
      i. words denoting any gender include all genders and words denoting the singular include the plural and vice versa;
      ii. any headings are inserted for convenience only and shall not affect the construction of these ***regulations;***
      iii. any reference to a numbered ***regulation*** is a reference to the ***regulation*** so numbered among these ***regulations;*** and
      iv. any reference to a report includes any appendices to such report;
   b. any references to legislation include any amendments thereto or replacement legislation;
   c. references to the date of an ***order*** made by a ***Review Panel Chair***, a ***Review Panel***, an ***Appeal Panel Chair*** or an ***Appeal Panel*** refer to the date on which the ***order*** was made either at, or following, a ***pre-hearing review***, ***review panel hearing*** or ***appeal hearing***;
   d. any reference to a '***notice***' or to matters being 'notified' means ***notice*** in writing, which may include an electronic communication;
   e. references to a decision or ***order*** made by a ***Review Panel*** shall be deemed to be a decision or ***order*** made by the ***Review Committee***;

      any reference to a decision being taken by the ***Review Committee Chair*** or the ***Appeal Committee Chair*** includes a decision being taken by the ***Head of Adjudication*** when acting under powers delegated, respectively, from the ***Review Committee Chair*** or the ***Appeal Committee Chair.***

Service of notices

6. Any ***notice*** or other document required to be served for the purposes of these ***regulations*** on an ***applicant*** or ***ICAEW*** shall be served in accordance with the ***service provisions*** in the relevant ***principal regulations.***

Application of these regulations

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7. These ***regulations*** apply to ***applicants*** who wish to seek a review of a decision or order of a ***regulatory committee,*** or to appeal an ***order*** of a ***Review Panel*** in relation to such decision or order, in accordance with the relevant ***principal regulations*** and these ***regulations.***

8. For the purposes of these ***regulations***:
    a. all ***review applications*** in ***regulatory proceedings*** are to be conducted in accordance with the provisions of the ***principal regulations*** and the ***ICAEW*** regulations governing regulatory reviews in force at the time of the decision or order of the ***regulatory committee*** giving rise to the review; and
    b. all appeals in ***regulatory proceedings*** are to be conducted in accordance with the provisions of the ***principal regulations*** and the ***ICAEW*** regulations governing regulatory appeals in force at the time of the order of the ***Review Panel*** giving rise to the appeal.

The constitution of the Review Panels and Appeal Panels

9. The ***Review Committee*** and the ***Appeal Committee*** have a ***joint pool*** of members who can be appointed to ***Review Panels*** and ***Appeal Panels*** by the ***Review Committee Chair*** or ***Appeal Committee Chair*** (as applicable).

10. No member of the ***joint pool*** who has been appointed to a ***Review Panel*** to consider a ***review application*** may be appointed as a member of an ***Appeal Panel*** appointed subsequently in respect of the same ***regulatory proceedings***

11. Where there are difficulties in appointing ***Review Panels*** and ***Appeal Panels*** with the right constitution of members, the ***Review Committee Chair*** or the ***Appeal Committee Chair*** (as applicable) may co-opt members of the Conduct Committee or the Tribunals Committee or any of the ***Regulatory Committees*** as temporary members of the ***Review Committee*** or ***Appeal Committee*** provided that the co-opted person has not had any dealings with the case previously as a member of their own committee.

APPLICATION FOR A REVIEW OF A DECISION OF A REGULATORY COMMITTEE

Process to make the application

12. Where an ***applicant*** wishes to apply for a review by the ***Review Committee*** of a decision or order of a ***regulatory committee,*** they must make a ***review application*** to the ***Head of Adjudication*** within the time period specified in the relevant ***principal regulations.***

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13. Any ***review application*** served pursuant to ***regulation*** 12 shall:
    a. state the reasons why the ***applicant*** considers the decision or order of the ***regulatory committee*** should be reviewed; and
    b. if the ***applicant*** wishes to apply for a private ***hearing,*** include any ***private hearing application.***

14. Upon receipt of a ***review application***, the ***Head of Adjudication*** shall as soon as reasonably practicable:
    a. provide a copy of the ***review application*** and any ***private hearing application*** to an ***ICAEW representative*** appointed by the ***Chief Officer, R&C***;
    b. request the ***Review Committee Chair*** to appoint a ***Review Panel*** to review the decision or order of the ***regulatory committee***;
    c. fix a date for the ***review panel hearing*** which (unless the ***applicant*** and the ***ICAEW representative*** agree to waive or vary the requirements for ***notice*** and the service of documents prior to the ***hearing*** under these ***regulations***) shall be at least 40 ***business days*** from the receipt of the ***review application;*** and
    d. provide ***notice*** of the date, time, location or format of the ***review panel hearing*** to the ***parties***.

15. Within 20 ***business days*** of being served with a copy of the ***review application***, the ***ICAEW representative*** shall serve on the ***applicant*** and the ***Head of Adjudication:***
    a. any response to the ***review application***;
    b. copies of any documents which the ***ICAEW representative*** wishes the ***Review Panel*** to consider;
    c. copies of any witness statements which the ***ICAEW representative*** wishes the ***Review Panel*** to consider;
    d. any **private hearing application**

    and shall indicate whether they believe a ***pre-hearing review*** should be fixed.

16. If the ***applicant*** wishes to make any written representations on the ***ICAEW representative's*** response, or serve any further documents or witness statements for consideration by the ***Review Panel***, the ***applicant*** shall do so within 10 ***business days*** of being served with the documents served by the ***ICAEW representative*** in accordance with ***regulation*** 15.

An application for permission to apply for a review outside of the time limits

17. An ***applicant*** may make a ***review application*** after the expiry of the time period specified in the relevant ***principal regulations*** by serving a ***review application*** containing the information set out in ***regulation*** 13 on the ***Head of Adjudication*** together with a statement of reasons why the ***review***

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application could not have been made within the time period specified.

18. Upon receipt of a late ***review application*** pursuant to ***regulation*** 17, the ***Head of Adjudication*** shall provide a copy of the ***review application*** and statement of reasons to the ***ICAEW representative*** who shall have 10 ***business days*** from the date of service of the late ***review application*** to make representations on the reasons for late service***.***

19. After the expiry of 10 ***business days***, or the receipt of representations from the ***ICAEW representative*** (if earlier), the ***Head of Adjudication*** shall provide a copy of the late ***review application*** and any representations to the ***Review Committee Chair*** (or, in their absence, to the ***Review Committee Vice-Chair***) who shall determine on the papers whether the late ***review application*** should be allowed to proceed and who shall provide written reasons for their decision. The ***Head of Adjudication*** shall notify the ***parties*** of the ***Review Committee Chair's*** decision and provide them with a copy of the ***Review Committee Chair's*** reasons.

20. Where the ***Review Committee Chair*** determines that the late ***review application*** should not be allowed to proceed, that determination shall conclude the ***regulatory proceedings***. Where the ***Review Committee Chair*** determines that the ***review application*** should be allowed to proceed, ***regulations*** 14 - 16 and 21 onwards shall apply.

Pre-hearing review

21. A ***pre-hearing review*** shall be arranged by the ***Head of Adjudication*** to take place where:
    a. either ***party*** has made a ***private hearing application*** in accordance with ***regulations*** 13 or 15;
    b. the ***Review Panel Chair*** considers that a ***pre-hearing review*** should take place in order to make ***directions*** which are necessary or desirable for securing the just, expeditious, and economical disposal of the ***review application***;
    c. either ***party*** wishes to make an application for the ***Review Panel*** to hear at the same time two or more ***review applications*** made by the ***applicant***;
    d. either ***party*** wishes to make an application for the ***Review Panel*** to hear at the same time ***review applications*** from two or more ***applicants***;
    e. either ***party*** wishes the ***Review Panel Chair*** to make any further ***directions*** including permission to serve more evidence beyond that already served in accordance with ***regulations*** 15 and 16.

    Any ***pre-hearing review*** shall be scheduled to take place at least 5 ***business days*** prior to the date fixed for the ***review panel hearing*** and

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following the expiry of the deadline for service of documents by the ***parties*** under ***regulations*** 15 and 16.

22. A ***pre-hearing review*** shall be conducted by the ***Review Panel Chair*** in private. The ***Review Panel Chair*** may be assisted at the ***pre-hearing review*** by a ***legal assessor*** appointed by the ***Head of Committees and Tribunals***.

23. The ***Review Panel Chair*** shall determine how the ***pre-hearing review*** is conducted and shall ensure that all ***parties*** have a fair opportunity to make representations (either verbally or in writing) on any proposed ***directions,*** which may include ***directions*** in relation to the service of further evidence and/or the postponement of the ***review panel hearing***.

24. When considering a ***private hearing application***, a ***Review Panel Chair*** shall only make an ***order*** that a ***review panel hearing*** be held in private where the ***Review Panel Chair*** concludes that the press and public should be excluded from the whole, or part, of the ***review panel hearing*** in the interests of justice and / or due to the exceptional circumstances of the case which outweigh the public interest in the ***review panel hearing*** being held in public.

Review panel hearings – general provisions

25. Where a ***review panel hearing*** is to be held in public, the name of the ***applicant,*** the nature of the ***review application,*** and the date, time, location or format of the ***hearing*** shall be published on the ***ICAEW*** website at least 7 days prior to the ***review panel hearing***.

26. At any time prior to the commencement of a ***review panel hearing,*** an ***applicant*** or ***ICAEW*** may apply for a postponement of the ***review panel hearing*** either at a ***pre-hearing review*** or by sending the application to the ***Head of Adjudication.*** Where a ***party*** serves an application on the ***Head of Adjudication,*** they shall serve a copy of the application on the other ***party*** who may make representations as to whether the postponement should be granted.

27. Any such application will be determined by the ***Review Panel Chair*** on the papers and the ***Review Panel Chair's*** decision shall be final. If the ***Review Panel Chair*** allows a postponement, the ***Head of Adjudication*** shall notify the ***applicant*** and ***ICAEW*** of the new date, time, location or format of the rearranged ***review panel hearing***.

28. The ***Review Panel*** shall consider the matter afresh and may consider any

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new information and/or evidence put forward by the ***applicant*** (or their ***representative***) or the ***ICAEW representative***. The ***Review Panel*** may be assisted at the ***review panel hearing*** by a ***legal assessor*** appointed by the ***Head of Adjudication.***

29. If, prior to the start of a **review panel hearing**, a member of a **Review Panel,** appointed in accordance with **regulation** 14, is unable to attend the **review panel hearing**, the **Review Committee Chair** shall appoint another member to the Review Panel from the **joint pool**. If no suitable member of the **Review Committee** is available on the date(s) fixed for the **review panel hearing**, the **Head of Adjudication** shall fix a new date for the **review panel hearing** and shall notify all **parties** of the new date.

30. If, after the start of the ***review panel hearing***, any member of the ***Review Panel*** is, for any reason, unable to continue to attend, the ***Review Panel*** will no longer be quorate and may not continue. In such circumstances, the ***Head of Adjudication*** shall request the ***Review Committee Chair*** to appoint a new ***Review Panel*** and shall fix a date and time for the ***review panel hearing*** to take place. No members of the original ***Review Panel*** shall be appointed as members of the new ***Review Panel*** but the ***legal assessor*** may be re-appointed***.***

31. If, at any time during a ***review panel hearing,*** the ***Review Panel Chair*** is, for any reason, of the opinion that it is impracticable, or would be contrary to the interests of justice, for the ***review panel hearing*** to be completed by that ***Review Panel,*** they shall so inform the ***Review Committee Chair*** who shall thereupon direct that the ***review application*** be re-heard by a new ***Review Panel*** so appointed. (If the ***Review Panel Chair*** is the ***Review Committee Chair***, they shall direct that the ***review application*** be re-heard by a new ***Review Panel,*** but the ***legal assessor*** may be re-appointed*)*.

32. Any ***review panel hearing*** may proceed in the absence of the ***applicant*** (and their ***representative***) where the ***Review Panel*** is satisfied that the ***applicant*** has been notified of the date, time, location or format of the ***review panel hearing*** in accordance with these ***regulations*** and that proceeding is desirable for securing the just, expeditious and economic disposal of the ***review application.***

33. A ***Review Panel*** may adjourn proceedings of its own volition or on the application of either ***party***.

34. A ***Review Panel*** may deliberate in private in the absence of the ***parties*** and their representatives at any time***.***

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35. The ***Review Panel*** may exclude from the ***review panel hearing***, or from part of the ***review panel hearing***, any person or persons whose conduct has disrupted or, in the opinion of the ***Review Panel***, is likely to disrupt the ***hearing***.

Conduct of a review panel hearing

36. The **review panel hearing** shall be held in public unless the **Review Panel Chair** has determined at a **pre-hearing review** that some, or all, of the **review panel hearing** shall be held in private in the interests of justice and/or due to the exceptional circumstances of the case which outweigh the public interest in the **review panel hearing** being conducted in public.

37. Unless a **Review Panel** otherwise directs, the order of proceedings will be as follows:

    a. the **applicant**, or their **representative**, shall set out the reasons why they consider that the **Review Panel** should reach a different decision to the **regulatory committee;**
    b. the I**CAEW representative** shall respond to the reasons submitted by the **applicant;**
    c. a witness for one **party** may be questioned by the other **party** or their representative and by members of the **Review Panel;**
    d. a witness so questioned may be re-examined by the **party** calling them or their representative only in relation to any matter referred to in cross-examination;
    e. the **parties** may each make a closing address to the **Review Panel** with the **applicant** addressing the panel last.

38. The rules of judicial evidence will not apply. A ***Review Panel*** may, at its discretion, treat as evidence any testimony whether in written, oral, or other form.

39. No objection shall be upheld to any technical fault in the procedure adopted by a ***Review Panel*** provided that the proceedings are fair and that the relevant ***regulations*** have been complied with.

40. A shorthand or stenographic note of the ***review panel hearing*** may be taken, or a recording made of it, on behalf of the ***Review Panel***.

Determinations of a Review Panel

41. A ***Review Panel*** may make any of the decisions or orders which were available under the relevant ***principal regulations*** to the ***regulatory committee*** whose decision or order is the subject of the ***review***

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application. Any ***order*** shall not come into effect until the end of the period provided for an ***appeal*** to be made in accordance with the relevant ***principal regulations*** and will not take effect if an ***appeal*** is commenced in accordance with ***regulation*** 57 unless the ***appeal*** is withdrawn.

42. Any ***order*** made by a ***Review Panel*** in respect of a ***review application*** relating to a decision of the ***Professional Indemnity Insurance Committee*** shall be final and shall conclude the ***regulatory proceedings***. The ***order*** shall take effect on service of ***notice*** of the ***order*** on the ***applicant.***

43. A ***Review Panel*** shall produce a ***record of decision*** as soon as reasonably practicable after the ***review panel hearing,*** a copy of which shall be provided by the ***Head of Adjudication*** to the ***parties***.

Costs orders by a Review Panel

44. A Review Panel may, in its absolute discretion, make a costs order against the applicant in respect of all or part of ICAEW's costs in responding to the review application. Prior to determining the amount of any costs order, the Review Panel shall:

    a. hear and consider submissions from the applicant (or their representative) and the ICAEW representative in respect of the costs schedule provided by the ICAEW representative to the Review Panel and the applicant at least 3 business days prior to the review panel hearing; and
    b. have regard to any statement of means, supported with a signed statement of truth, and evidence of income and assets provided by the applicant.

45. Save in the case of any appeal, any costs order must be paid by the applicant within 30 days beginning with the date on which notice of the decision is served on the applicant, unless a longer period for payment (whether by instalments or not) is specified in the order of the Review Panel.

Withdrawal of application

46. An ***applicant*** may withdraw a ***review application*** by ***notice*** in writing delivered to the ***Head of Adjudication*** at any time up to 15 ***business days*** prior to the ***review panel hearing*** with no adverse costs order. Where the ***review application*** is withdrawn by the ***applicant,*** the decision or order of the ***regulatory committee*** shall take effect on service of the ***notice*** by the ***applicant*** on the ***Head of Adjudication.***

47. If an ***applicant*** withdraws a ***review application*** less than 15 ***business days*** before the ***review panel hearing***, the ***ICAEW representative*** may request the ***Head of Adjudication*** to maintain the date of the ***review panel hearing*** for the purpose of the ***Review Panel Chair*** (sitting alone) considering an application for

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a ***costs order*** to be made against the ***applicant***. At that ***hearing***, the ***Review Panel Chair*** may make a ***costs order*** against the ***applicant*** after following the procedure set out in ***regulation*** 44.

Publication of orders and records of decision of Review Panels

48. Subject to ***regulation*** 54, where a ***Review Panel*** makes an adverse ***order*** against an ***applicant,*** the ***order*** shall be published as soon as practicable following the ***review panel hearing***. If the ***order*** is published before the period allowed for a ***notice of appeal*** to be filed under the relevant ***principal regulations,*** any publication shall make clear that such ***order*** may be subject to appeal (or, in the case of an ***appeal,*** that an ***appeal*** has been brought).

49. The ***record of decision*** of a ***Review Panel*** shall not be published until after the expiry of the period allowed for a ***notice of appeal*** to be filed under the relevant ***principal regulations*** and shall be published as soon as practicable thereafter if no such ***notice of appeal*** is filed.

50. If a ***notice of appeal*** is filed against the ***order*** of the ***Review Panel,*** the ***record of decision*** of the ***Review Panel*** shall not be published unless, and until, either the ***appeal*** is abandoned or the ***appeal*** is dismissed by an ***Appeal Panel.***

51. Where a ***Review Panel*** upholds the ***review application,*** the ***order*** and ***record of decision*** of the ***Review Panel*** shall only be published if the ***applicant*** so requests.

52. Unless the ***Review Panel*** directs, the ***record of decision*** of the ***Review Panel*** shall state the name of the ***applicant*** and the ***orders*** (if any) made against them but need not include the name of any other person or body concerned in the case. A ***Review Panel*** may only direct that the name of the ***applicant*** be redacted from any ***order*** or the ***record of decision*** where, in its opinion, there are exceptional circumstances which outweigh the public interest in its publication.

53. Where a ***Review Panel*** makes an adverse ***order*** against an ***applicant***, details of the ***order*** (other than an ***order*** in relation to a ***review application*** under the ***Professional Indemnity Insurance Regulations***) shall remain published on the ***ICAEW Disciplinary Database*** for the period set out in ***ICAEW's Disciplinary Database policy.***

54. Where the ***Review Panel*** rejects a ***review application*** in relation to a decision of the ***Professional Indemnity Insurance Committee***, it may redact (for publication) parts of the ***order*** or ***record of decision*** which would reveal commercially sensitive information regarding the ***applicant's*** insurance arrangements.

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APPEALS TO THE APPEAL COMMITTEE

55. Subject to ***regulation*** 56, an ***applicant*** may appeal an ***order*** of a ***Review Panel*** to the ***Appeal Committee*** in accordance with the relevant ***principal regulations*** unless:
    a. the ***order*** made by the ***Review Panel*** is in relation to a ***review application*** in accordance with the ***Professional Indemnity Insurance Regulations*** (where the decision of the ***Review Panel*** is final); or
    b. the ***order*** made by the ***Review Panel*** is in relation to a ***review application*** in accordance with the ***Legal Services Regulations*** (where an appeal must be made to the Appeal Tribunal specified in the ***Legal Services Regulations***); or
    c. the only ***order*** being appealed is a ***costs order*** made by the ***Review Panel***.

56. An ***appeal*** may only be made against an ***order*** made by a ***Review Panel*** on one or more of the grounds set out in the relevant ***principal regulations.***

Service of a notice of appeal

57. An **applicant** may commence an appeal by serving a **notice of appeal** on the **Head of Adjudication** within the time period specified in the relevant **principal regulations.**

58. Upon receipt of a **notice of appeal**, **the Head of Adjudication** shall as soon as reasonably practicable:

a. provide a copy of the **notice of appeal** to the **ICAEW representative;**
b. request the **Appeal Committee Chair** to appoint an **Appeal Panel** for the **appeal hearing;** and
c. fix a date for the **appeal hearing** which shall, unless both **parties** consent to a shorter notice period, be no earlier than 35 **business days** from the date of service of the **notice** and confirm the date, time, location or format of the **appeal hearing** to the **parties.**

59. The ***ICAEW representative*** shall have 15 ***business days*** to serve an ***answer*** to the ***notice of appeal*** on the ***applicant*** and the ***Head of Adjudication,*** together with any supporting evidence (an application will need to be made at a ***pre-hearing review*** for the admission of any new evidence).

60. An ***applicant*** may, at any time, withdraw an ***appeal,*** by serving a ***notice*** to that effect on the ***Head of Adjudication.*** The ***order*** of the ***Review Panel*** will come into effect immediately on receipt of that ***notice*** by the ***Head of Adjudication*** who shall arrange for the ***order*** and the ***record of decision*** of the ***Review Panel*** to be published as soon as practicable in accordance with ***regulations*** 48 - 54.

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Application for permission to appeal out of time

61. An ***applicant*** may make an application for permission to appeal after the expiry of the period specified in the relevant ***principal regulations*** by serving on the ***Head of Adjudication*** a ***notice of appeal*** together with a statement of reasons as to why the application was not made within the period specified (and any supporting evidence).

62. Upon receipt of an application pursuant to ***regulation*** 61, the ***Head of Adjudication*** shall provide a copy of the ***notice of appeal*** and the statement of reasons to the ***ICAEW representative*** who shall have 10 ***business days*** from service of the application to make representations on the statement of reasons***.***

63. After the expiry of 10 ***business days***, or receipt of representations from the ***ICAEW representative*** (if earlier), the ***Head of Adjudication*** shall provide a copy of the application, the statement of reasons and any representations to the ***Appeal Committee Chair*** who shall determine on the papers whether the application should be allowed and who shall provide reasons to support their determination. The ***Appeal Committee Chair*** shall only allow the application to proceed if they consider that there are good reasons why the ***notice of appeal*** could not reasonably have been served by the ***applicant*** within the time limit specified in the ***principal regulations***.

64. The ***Head of Adjudication*** shall notify the ***parties*** of the ***Appeal Committee Chair's*** decision and provide them with a copy of the ***Appeal Committee Chair's*** reasons.

65. Where the ***Appeal Committee Chair*** determines that the application for permission to appeal out of time should be refused, that determination shall conclude the ***regulatory proceedings***.

66. Where the ***Appeal Committee Chair*** determines that the application for permission to appeal out of time should be allowed, the process for hearing the ***appeal*** shall proceed in accordance with ***regulations*** 57-60 and ***regulation*** 67 onwards.Private hearing applications

67. ***Appeal hearings*** in ***regulatory proceedings*** shall be held in public unless a ***party*** makes a successful ***private hearing application***.

68. Where an ***appeal hearing*** is to be held in public, the name of the ***applicant,*** the nature of the ***appeal,*** and the date, time, location or format of the ***hearing*** shall be published on the ***ICAEW*** website at least 7 days prior to the ***appeal hearing.***

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69. If a ***party*** wishes to apply for all or part of any ***appeal hearing*** to be held in private, a ***private hearing application*** must be made in writing to the ***Head of Adjudication*** within 10 ***business days*** of the ***parties*** being notified of the date fixed for the ***appeal hearing***, setting out the reasons why the ***party*** considers that the ***appeal hearing*** should be held in private.

Pre-hearing review

70. Once an ***Appeal Panel*** has been appointed in accordance with ***regulation*** 58, the ***Appeal Panel Chair*** may, of their own volition, or on an application by either ***party*** (including a request to consider a ***private hearing application***) direct the ***Head of Adjudication*** to arrange for a ***pre-hearing review*** to take place prior to the date fixed for the ***appeal hearing.***

71. At a ***pre-hearing review***, an ***Appeal Panel Chair*** may consider any applications for ***directions*** made by the ***parties*** (made either orally at the ***pre-hearing review*** or in written representations) and shall give such ***directions*** as they think necessary for the purpose of securing the just, expeditious or economic disposal of the ***regulatory proceedings***, which may include ***directions*** relating to:
    a. whether the ***Appeal Panel*** should hear at the same ***appeal hearing*** more than one ***appeal*** by an ***applicant*** against ***orders*** made by ***Review Panels***;
    b. whether the ***Appeal Panel*** should hear ***appeals*** by two or more ***applicants*** in relation to separate ***regulatory proceedings*** at the same ***appeal hearing;***
    c. any amendment of the ***notice of appeal*** (including the grounds of appeal) or the ***answer***;
    d. the admissibility of any new evidence by either ***party;***
    e. the admission of any facts by either ***party***;
    f. the documents to be considered by the ***Appeal Panel;***
    g. whether the ***appeal hearing*** or part of the ***appeal hearing*** should be held in private (where this is requested by a ***party***, an application must have been made prior to the ***pre-hearing review*** in accordance with ***regulation*** 69);
    h. any application for oral evidence to be given at the ***appeal hearing;***
    i. changing the date or the length or the venue or platform of the ***appeal hearing***.

72. When considering a ***private hearing application***, an ***Appeal Panel Chair*** shall only make an ***order*** that an ***appeal hearing*** be held in private where they conclude that the press and public should be excluded from the whole, or part, of an ***appeal hearing*** in the interests of justice and/or due to the exceptional circumstances of the case which outweigh the public interest in the ***appeal hearing*** being held in public.

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Conduct of an appeal hearing - general provisions Conduct of an appeal hearing - general provisions

73. Where, prior to the start of an ***appeal hearing***, a member of an ***Appeal Panel***, appointed in accordance with ***regulation*** 58, is unable to attend the ***appeal hearing***, the ***Appeal Committee Chair*** shall appoint another member of the ***Appeal Committee*** to the ***Appeal Panel***. If no suitable member of the ***Appeal Committee*** is available on the date(s) fixed for the ***appeal hearing***, the ***Head of Adjudication*** shall fix a new date for the ***appeal hearing*** and shall notify all ***parties*** of the new date.

74. Where, after the start of the ***appeal hearing***, any member of the ***Appeal Panel*** is, for any reason, unable to continue to attend, the ***Appeal Panel*** will no longer be quorate and may not continue. In such circumstances, the ***Head of Adjudication*** shall request the ***Appeal Committee Chair*** to appoint a new ***Appeal Panel*** and shall fix a date and time for the ***appeal hearing*** to take place. No members of the original ***Appeal Panel*** shall be appointed as members of the new ***Appeal Panel.***

75. If, an any time during an ***appeal hearing,*** the ***Appeal Panel Chair*** is for any reason of the opinion that it is impracticable or would be contrary to the interests of justice for the ***hearing*** to be completed by that panel***,*** they shall so inform the ***Appeal Committee Chair*** or any ***Appeal Committee Vice-Chair*** who shall thereupon direct that the ***appeal*** be re-heard by a new ***Appeal Panel*** so appointed. (If the ***Appeal Panel Chair*** is the ***Appeal Committee Chair***, they shall direct that the ***appeal*** be re-heard by a new ***Appeal Panel****)*.

76. An ***appeal hearing*** may proceed in the absence of the ***applicant*** where the ***Appeal Panel*** is satisfied that the ***applicant*** has been notified of the date, time, location or format of the ***appeal hearing*** in accordance with these ***regulations*** and that proceeding is desirable for securing the just, expeditious and economic disposal of the ***appeal.***

77. An ***Appeal Panel*** may adjourn proceedings of their own volition or on the application of either ***party***. A ***party*** may also make an application to the ***Appeal Panel Chair*** for a further adjournment before the ***appeal hearing*** is resumed, which must be copied to the other ***party*** who shall be entitled to make written representations on the application before a decision is made by the ***Appeal Panel Chair***.

78. A ***party*** may only amend the ***notice of appeal*** or any ***answer*** at an ***appeal hearing*** with the permission of the ***Appeal Panel****.*

79. An ***Appeal Panel*** may deliberate in private in the absence of the ***parties*** and their representatives at any time*.*

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80. The ***Appeal Panel*** may exclude from the ***appeal hearing***, or from part of the appeal hearing, any person or persons whose conduct has disrupted or, in the opinion of the Appeal Panel, is likely to disrupt the hearing.

81. Unless it directs otherwise, or it is agreed between the ***parties,*** an ***Appeal Panel*** will not receive oral evidence.

82. An ***appeal hearing*** will be limited to a review of the ***order*** of the ***Review Panel*** unless the ***Appeal Panel*** considers that in the circumstances of the individual appeal it would be in the interests of justice to hold a re-hearing.

Conduct of the appeal hearing - order of proceedings

83. At the start of the ***appeal hearing,*** the ***Appeal Panel*** shall consider as a first matter any representations from the ***ICAEW representative*** on whether the ***appeal*** falls within one or more of the grounds of appeal set out in the relevant ***principal regulations***. If such representations are made, the ***Appeal Panel*** shall consider any representations made in response by the ***applicant.***

84. Where the ***Appeal Panel*** considers, after hearing any representations, that the ***appeal*** does not fall within one or more of the grounds of appeal set out in the relevant ***principal regulations***, it shall dismiss the ***appeal.***

85. Where the ***Appeal Panel*** considers that the ***appeal*** falls within one or more grounds of appeal set out in the relevant ***principal regulations***, the ***Appeal Panel*** shall continue to hear the ***appeal*** in respect of that ground or grounds only.

86. At an ***appeal hearing,*** the ***Appeal Panel:***
    a. shall consider the documents and evidence before it including, if relevant, the record of evidence given before, and the documents produced to, the ***Review Panel;***
    b. shall consider any written representations of the ***parties*** and shall provide the ***parties*** with a reasonable opportunity of being heard (either in person or via their representative);
    c. may, if it thinks fit, re-hear any witness who gave oral evidence before the **Review Panel;**
    d. may consider any evidence forming a ground for the appeal under the relevant ***principal regulations,*** or, in exceptional circumstances (as to which the ***Appeal Panel*** shall be the sole judge) receive new evidence.

87. The rules as to the admissibility of evidence in a court of law shall not apply. The ***Appeal Panel*** may determine the conduct of the ***appeal hearing*** in such

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manner as it considers appropriate for the clarification of the issues in the ***appeal*** and generally for the just conduct of the proceedings. The default process shall be:

a. The **applicant**, or their **representative**, shall address the **Appeal Panel** first on the merits of their **appeal.**
b. The **ICAEW representative** shall then address the **Appeal Panel** in response.
c. Where a witness is called by either **party**, the witness may, after being questioned by the **party** calling them, be questioned by the other **party**. They may then be re-examined by the **party** calling them but only in relation to the evidence given by them under cross-examination. **The Appeal Panel** may ask questions of any witness at any stage during their evidence. The **Appeal Panel** may, on the application of a **party**, agree that the identity of a witness should not be revealed to the public. Witnesses will not be required to swear an oath or affirm.
d. The **parties** may make closing addresses to the **Appeal Panel** with the **applicant** being heard last.

88. A shorthand or stenographic note of the ***appeal hearing*** may be taken, or a recording made, on behalf of ***Appeal Panel***.

Orders available to the Appeal Panel

89. After hearing an ***appeal*** against an ***order*** of a ***Review Panel***, the ***Appeal Panel*** must determine the ***appeal*** in accordance with the powers set out in the relevant ***principal regulations.***

90. The ***Appeal Panel*** shall either notify the ***parties*** of its decision and any ***orders*** at the end of the ***appeal hearing*** or shall, as soon as reasonably practicable after the ***appeal hearing***, notify the ***Head of Adjudication*** of its decision and any ***orders***. The ***Head of Adjudication*** shall provide a copy of the ***order(s)*** to the ***parties***. An ***order*** made by an ***Appeal Panel*** under these ***regulations*** shall take effect as specified in the relevant ***principal regulations*** (or, where this is not specified, on the date of the ***order*** unless the ***Appeal Panel*** directs that it shall take effect from some later date specified in the ***order***). The ***Appeal Panel*** shall also provide its ***record of decision*** as soon as reasonably practicable to the ***Head of Adjudication*** who shall provide a copy of the ***record of decision*** to both ***parties***.

91. Where an ***order*** is made by an ***Appeal Panel*** to remit a matter back to the ***Review Committee*** for ***hearing*** in accordance with the relevant ***principal regulations***, it shall follow the process set out in ***regulations*** 25 – 54.

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Costs orders

92. If an ***Appeal Panel*** dismisses an ***appeal,*** it may make a ***costs order*** against the ***applicant*** in accordance with the relevant ***principal regulations***. Prior to determining the amount of any ***costs order,*** the ***Appeal Panel*** shall:
    a. hear and consider submissions from the ***applicant*** (or their ***representative***) and the ***ICAEW representative*** in respect of the ***costs schedule*** provided by the ***ICAEW representative*** to the ***Appeal Panel*** and the ***applicant*** at least 3 ***business days*** prior to the ***appeal panel hearing***; and
    b. have regard to any statement of means, supported with a signed statement of truth, and evidence of income and assets provided by the ***applicant***.

93. Unless a longer period for payment (whether by instalments or not) is allowed, any **costs order** must be paid by the **applicant** within 30 days beginning with the date on which **notice** of the decision is served on the **applicant**.

94. No ***costs order*** may be made against ***ICAEW***.

Review of decisions and correction of errors

95. The ***Appeal Panel Chair*** may, of their own volition or upon application by either ***party***, review any ***order*** made by the ***Appeal Panel*** or the ***record of decision*** and may, on such review, correct any accidental slip or omission in the ***order*** or the ***record of decision*** that does not accurately reflect the findings, reasoning and / or ***orders*** of the ***Appeal Panel.***

96. An application made under ***regulation*** 95 shall be made within 28 days from the date the ***record of decision*** of the ***Appeal Panel*** was served on the ***parties.***

Publication of orders and records of decision of Appeal Panels

97. Where an ***Appeal Panel*** dismisses an ***appeal,*** its ***order*** shall be published as soon as practicable together, with the respective ***records of decision*** of the ***Review Panel*** and the ***Appeal Panel***.

98. Unless the ***Appeal Panel*** otherwise directs, the ***order*** and ***record of decision*** of the ***Appeal Panel*** shall state the name of the ***applicant*** but need not include the name of any other person or body concerned in the case. An ***Appeal Panel*** may only direct that the name of the ***applicant*** be redacted from any ***order*** or the ***record of decision*** where, in its opinion, there are exceptional circumstances which outweigh the public interest in full publication***.***

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99. Where an ***Appeal Panel*** makes an adverse ***order*** in respect of an ***applicant***, details of the ***order*** shall remain published on the ***ICAEW Disciplinary Database*** for the period set out in ***ICAEW's Disciplinary Database policy***.

100. Where an ***Appeal Panel*** allows the ***appeal***, a notice shall be published on the ***ICAEW*** website indicating that the previous decision of the ***Review Panel*** was successfully appealed. The ***order*** and ***record of decision*** of the ***Appeal Panel*** shall only be published if the ***applicant*** so requests.

Confidentiality

101. All written material and information provided by either the ***applicant*** or ***ICAEW*** in connection with the ***regulatory proceedings,*** shall at all times remain confidential and no such material or information shall be disclosed (directly or indirectly) except:
    a. to legal advisers for the purposes of the ***regulatory proceedings***;
    b. to any person to whom disclosure is necessary for the purposes of obtaining evidence, information or assistance in connection with the ***regulatory proceedings;***
    c. where information is disclosed indirectly to members of the public in the course of a public hearing;
    d. to an insurer where disclosure is required under the terms of any policy or in connection with any application for insurance cover;
    e. where the ***applicant*** is a principal in, or employed by, a firm, to a principal in that firm; or
    f. where the disclosure to any person or body undertaking regulatory, disciplinary or law enforcement responsibilities is for the purpose of assisting that person or body to undertake those responsibilities or as otherwise required or allowed by law.

This ***regulation*** does not apply or to any advance notice of the ***review panel hearing*** or ***appeal hearing***, or to any ***order*** or ***record of decision*** published by the ***Review Panel*** or ***Appeal Panel*** in accordance with these ***regulations***.

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