



HOW WE INVESTIGATE COMPLAINTS

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

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

BEFORE YOU MAKE A COMPLAINT TO ICAEW

- 1** Please check the accountant or accountancy firm is registered with ICAEW. You can do this by visiting ICAEW Find a Chartered Accountant (www.icaew.com/faca). (The accountant must be an ICAEW Chartered Accountant, an affiliate of ICAEW, an ACA student or an ICAEW CFAB student). If your issue relates to an insolvency or probate matter, you will need to follow a different process. Please visit icaew.com/complaints for details.
- 2** Please ensure that you have copies of any relevant supporting letters and other documents and send them to us when you contact us about your complaint. We may not be able to help you if you do not have documentary evidence to support your allegation.

HOW TO MAKE A COMPLAINT

You should complete the complaint form at icaew.com/complaints and either email it to us at complaints@icaew.com or send it to:

ICAEW (Conduct Department)
Metropolitan House
321 Avebury Boulevard
Milton Keynes
MK9 2FZ UK

CRIMINAL MATTERS

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

HOW WILL THE COMPLAINT BE MANAGED?

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

- tell you we cannot get involved and explain why;
- offer conciliation if we think it could help resolve your complaint; or
- investigate your complaint to see whether ICAEW should discipline the subject of the allegation.

HOW LONG WILL THE WHOLE PROCESS TAKE?

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

HOW WILL YOU KEEP ME INFORMED

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

WHAT WILL THE SUBJECT OF THE ALLEGATION RECEIVE?

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

CIVIL CLAIMS

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

FURTHER GUIDANCE

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

ICAEW'S COMPLAINTS HANDLING PROCESS

WE RECEIVE A COMPLAINT
We consider the allegation and ask these questions:

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

YES **NO**

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

YES **NO**

CONCILIATION
We try to help both parties reach an agreement that will resolve the complaint. This requires both parties to agree.

INVESTIGATION
We gather information from the complainant and the subject of the allegation to consider whether disciplinary action is appropriate. If the evidence suggests there may be a case to answer, the complaint will be referred to the Conduct Committee (CC), a committee of ICAEW members and non-members. Certain specified compliance issues can be dealt with by a fixed penalty process at this stage.

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

The case file review is not available if a complaint is rejected at this stage.

FITNESS TO PRACTISE COMMITTEE
This committee will determine whether the subject of the allegation is fit to participate in disciplinary proceedings. During this time the allegation will be put on hold. Referrals to the committee can be made by ICAEW, the chairs of the regulatory or disciplinary committees or the individual.

The Conduct Committee (CC) finds:

YES **NO**

THERE IS A CASE TO ANSWER. IT CAN:

- decide to take no further action;
- invite the subject of the allegation to agree to a caution;
- invite the subject of the allegation to consent to an order; or
- refer the allegation to the Tribunals Committee (TC).

THERE IS NO CASE TO ANSWER
The complainant may, in specific circumstances, apply to the Head of Committees and Tribunals for a case file review. Please refer to the IDR for details of when applications can be made.

COMPLAINT IS REFERRED TO THE TRIBUNALS COMMITTEE (TC)

- Sanctions can be imposed (often referred to as a sentencing order). These include reprimands, fines, a requirement to carry out specific training, the removal or suspension of an ICAEW practising certificate and exclusion from membership of ICAEW.
- If the case is dismissed, this is the end of the matter as far as ICAEW is concerned.
- A formal record of the decision will be sent to the complainant.

APPLICATION TO APPEAL IS MADE BY THE ICAEW MEMBER OR FIRM
If permission to appeal is granted, the Appeal Committee will consider the appeal. It will either overturn or agree with the decision of the TC. Additional costs may be incurred by the subject of the allegation.

Chartered accountants are talented, ethical and committed professionals. ICAEW represents more than 202,450 members and students around the world. All of the top 100 global brands employ ICAEW Chartered Accountants.*

Founded in 1880, ICAEW has a long history of serving the public interest and we continue to work with governments, regulators and business leaders globally. And, as a world-leading improvement regulator, we supervise and monitor around 12,000 firms, holding them, and all ICAEW members and students, to the highest standards of professional competency and conduct.

We promote inclusivity, diversity and fairness and we give talented professionals the skills and values they need to build resilient businesses, economies and societies, while ensuring our planet's resources are managed sustainably.

ICAEW is the first major professional body to be carbon neutral, demonstrating our commitment to tackle climate change and supporting UN Sustainable Development Goal 13.

ICAEW is a founding member of Chartered Accountants Worldwide (CAW), a global family that connects over 1.8m chartered accountants and students in more than 190 countries. Together, we support, develop and promote the role of chartered accountants as trusted business leaders, difference makers and advisers.

We believe that chartered accountancy can be a force for positive change. By sharing our insight, expertise and understanding we can help to create sustainable economies and a better future for all.

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

* includes parent companies. Source: ICAEW member data March 2023, Interbrand, Best Global Brands 2022

ICAEW's regulatory and conduct roles

Our role as an improvement regulator is to strengthen trust in ICAEW Chartered Accountants and firms. We do this by enabling, evaluating and enforcing the highest standards in the profession.

ICAEW's regulatory and conduct roles are separated from ICAEW's other activities through internal governance so that we can monitor, support or take steps to ensure change if standards are not met. These roles are carried out by the Professional Standards Department (PSD) and overseen by the ICAEW Regulatory Board (IRB).

We:

- **authorise** ICAEW firms, members and affiliates to undertake work regulated by law: audit, local audit, investment business, insolvency and probate;
- **support** the highest professional standards in general accountancy practice through our Practice Assurance scheme;
- **provide** robust anti-money laundering supervision and monitoring;
- **monitor** ICAEW firms and insolvency practitioners to ensure they operate correctly and to the highest standards;
- **investigate** complaints and hold ICAEW firms and members to account where they fall short of standards;
- **respond** and comment on proposed changes to the law and regulation; and
- **educate** through guidance and advice to help stakeholders comply with laws, regulations and professional standards.

ICAEW

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