

The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014

Amended 1 January 2020

These regulations must be read in conjunction with the other regulations in Section 2. A regulation may affect members, affiliates and registered students in different ways depending on the application of other regulations to those members, affiliates and registered students. Regulations are not always cross-referenced to each other.

Contents

1. Citation, commencement and application.....	3
2. Interpretation.....	3
3. Rights and obligations of the relevant person in relation to complaints, investigations and proceedings under these regulations	7
4. Consideration of complaint.....	7
5. Assessor: review of decision that a case should be closed or that allegations should rest on the relevant person’s file	10
6. Assessor: decisions upon a report of disciplinary allegations	12
7. Rest on file	13
8. Consent orders	14
9. Referral to Disciplinary Committee and nomination of case presenter	16
10. Disciplinary Committee: notices, case management and ancillary provisions	19
11. Disciplinary Committee: hearings.....	25
12. Disciplinary Committee: procedure and evidence at hearings.....	26
13. Orders and sanction.....	28
14. Consequential orders.....	31
15. Costs.....	32
16. Compensation.....	32
17. Notice.....	32
18. Appeal.....	32
19. Correction of errors	33
20. Effective date	33
21. Ill health	34
22. Service of notices and documents	34
23. Payment.....	35
24. Attendance.....	35
25. Hearings	36
26. Public interest cases	36
27. Waiver.....	37
28. Extension of time	37

The Council of the Association of Chartered Certified Accountants, in exercise of the powers conferred on it by bye-law 9 of the Association's bye-laws and all other powers enabling it, hereby makes the following regulations:

1. Citation, commencement and application

(1) These regulations may be cited as The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014. These regulations as amended shall come into force on 1 January 2020.

(2) These regulations shall apply to all persons who are subject to bye-laws 8 to 11 or who otherwise agree to be bound by them.

(3) These regulations may be amended by resolution of the Council.

2. Interpretation

(1) In these regulations, unless the context otherwise requires:

Admissions and Licensing Committee means a committee of individuals having the constitution, powers and responsibilities set out in The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

affiliate means a registered student who has passed or obtained exemptions from the Association's ACCA Qualification examinations but has not progressed to membership;

Appeal Committee means a committee of individuals having the constitution, powers and responsibilities set out in The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

Appeal Regulations means The Chartered Certified Accountants' Appeal Regulations 2014;

Appointments Board means the board appointed by the Council in accordance with The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

assessor means an independent person so appointed by the Appointments Board in accordance with The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

the Association means the Association of Chartered Certified Accountants incorporated by Royal Charter granted in 1974 as amended from time to time;

bye-laws means the bye-laws from time to time of the Association;

case presenter has the meaning ascribed to it in [regulation 9\(2\)](#);

certificate means a practising certificate and/or any other certificates;

2.7 Complaints and Disciplinary Regulations

Chair means any person carrying out the function of a Chair of the Disciplinary Committee, and the functions of the Chair may, in respect of any application made prior to the final hearing of the case, be exercised by any appropriately appointed person notwithstanding that they are not scheduled to sit at the final hearing;

complainant means any person or persons who bring a complaint to the attention of the Association, excluding any person or persons who have withdrawn a complaint or withheld their identity from the Association or from the relevant person;

complaint means any matters, acts or circumstances which appear to render a relevant person liable to disciplinary action;

consent order means an order of the Chair made under these regulations;

Council means the Council of the Association from time to time and includes any duly authorised committee of Council;

Designated Professional Body Regulations means The Chartered Certified Accountants' Designated Professional Body Regulations 2001;

Disciplinary Committee means a committee of individuals having the constitution, powers and responsibilities set out in The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

disciplinary process means disciplinary proceedings brought under these regulations;

finding means, in the context of a decision of the Disciplinary Committee or Chair, the decision as to whether an allegation made against the relevant person has been found proved or not proved;

firm means a sole practice, partnership or body corporate including a limited liability partnership;

FRC means the Financial Reporting Council;

Health Committee means a committee of individuals having the constitution, powers and responsibilities set out in The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

Health Regulations means The Chartered Certified Accountants' Health Regulations 2014;

IAASA means the Irish Auditing and Accounting Supervisory Authority;

interim order means an interim order made by the Interim Orders Committee under the Chartered Certified Accountants' Interim Orders Regulations 2014;

investigating officer means the Secretary or other officer of the Association charged with the responsibility of considering, conciliating and investigating complaints and performing the other functions described in these regulations, and the Council hereby delegates to such officers of the Association the obligation of the Secretary in bye-law

2.7 Complaints and Disciplinary Regulations

10(b) to lay a complaint before the relevant committee of Council or individual if the officer is of the opinion that the complaint ought to be investigated by that committee or individual;

legal adviser means an independent person so appointed by the Appointments Board and qualified in accordance with The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014;

liable to disciplinary action means liable to disciplinary action under bye-law 8(a);

member means an individual admitted to membership of the Association pursuant to the bye-laws and includes, where applicable, those entitled to be designated as Fellows of the Association;

Membership Regulations means the Chartered Certified Accountants' Membership Regulations 2014;

officer of the Association means any official, servant or agent of the Association, whether employed by the Association or otherwise;

order means any order of the Disciplinary Committee or the Chair made under these regulations, or any order of the Appeal Committee made under the Chartered Certified Accountants' Appeal Regulations 2014, and includes any direction as to the payment of a sum in respect of costs to or by the Association and as to the publicity to be given to any order and shall include where the context requires more than one such order;

practising certificate means a practising certificate issued by the Association and referred to in regulation 5 of the Chartered Certified Accountants' Global Practising Regulations 2003;

privileged material means communications between a legal adviser, their client or any person representing their client and any other person together with any enclosure or attachment with such communication created either (a) in connection with the giving of legal advice to the client, or (b) in connection with or in contemplation of legal proceedings and for the purposes of those proceedings, save that a communication or item shall not be privileged material if it is created or held with the intention of furthering a criminal purpose;

public interest entity means:

- (a) an issuer whose transferable securities are admitted to trading on a regulated market;
- (b) a credit institution within the meaning given by Article 4(1)(1) of Regulation (EU) No. 575/2013 of the European Parliament and of the Council, other than one listed in Article 2 of Directive 2013/36/EU of the European Parliament and of the Council on access to the activity of credit institutions and investment firms; or

2.7 Complaints and Disciplinary Regulations

(c) an insurance undertaking within the meaning given by Article 2(1) of Council Directive 1991/674/EEC of the European Parliament and of the Council on the annual accounts and consolidated accounts of insurance undertakings;

registered student has the meaning ascribed to it in The Chartered Certified Accountants' Membership Regulations 2014;

relevant person means a member and other person (whether an individual or a firm and including a registered student) who has undertaken to abide by and be bound by, inter alia, the Association's bye-laws and the regulations made under them;

report means a statement of the allegations together with a summary of the relevant facts and provisions of the rules, together with such documentary evidence in the possession of the investigating officer as they may consider to be relevant to the allegations;

Secretary means the Secretary of the Association (by whatever name known) or any other person acting in such capacity by the direction of the Council;

specified person means, in relation to a firm which is a partnership, any partner in that firm, in relation to a firm which is a limited liability partnership, any member in that firm, and in relation to a firm which is a body corporate, any director of that firm.

(2) Words in the singular include the plural and vice versa.

(3) The Interpretation Act 1978 of the United Kingdom shall apply to these regulations in the same way as it applies to an enactment, and, where the regulations relate to a matter which is derived from or related to the law of the Republic of Ireland, the Interpretation Act 2005 of the Republic of Ireland shall apply to these regulations in the same way as it applies to an enactment.

(4) Headings and sub-headings are for convenience only and shall not affect the interpretation of these regulations.

(5) Any reference to a statutory provision shall include where the context permits the subordinate legislation made from time to time under that provision and any reference to a statutory provision or regulation shall include that provision or regulation as from time to time modified or re-enacted so far as such modification or re-enactment applies or is capable of applying to such reference.

3. Rights and obligations of the relevant person in relation to complaints, investigations and proceedings under these regulations

(1) Duty to co-operate

- (a) Every [relevant person](#) is under a duty to co-operate with any [investigating officer](#) and any [assessor](#) in relation to the consideration and investigation of any [complaint](#).
- (b) The duty to co-operate includes providing promptly such information, books, papers or records as the investigating officer or assessor may from time to time require.
- (c) A failure or partial failure to co-operate fully with the consideration or investigation of a complaint shall constitute a breach of these regulations and may render the relevant person [liable to disciplinary action](#).
- (d) A relevant person is not permitted to make a charge to the [complainant](#) for the cost of co-operating with the consideration or investigation of the complaint.

(2) Privileged material

Nothing in these regulations shall require the relevant person to produce, disclose or permit inspection of [privileged material](#).

4. Consideration of complaint

(1) Initial review

- (a) The investigating officer shall consider any complaint that may come to their attention and decide whether it is appropriate for the Association to refer the complaint for conciliation or investigation.
- (b) When the decision has been made, the investigating officer shall either:
 - (i) refer the complaint for conciliation or investigation; or
 - (ii) procure that the complainant is notified of the reasons why the Association has decided not to refer the complaint for conciliation or investigation. The reasons may be notified orally only if the complaint was brought to the attention of the Association by telephone.
- (c) Within 30 days of any such notification being served, the complainant may notify the Association of any further representations the complainant wishes to make in relation to the complaint. Such further representations must be notified to the Association in writing.

2.7 Complaints and Disciplinary Regulations

- (d) The investigating officer shall reconsider their decision in light of any such further representations. The investigating officer's decision shall be final.
- (e) If at any time during the initial review process the investigating officer considers that the complaint is suitable for disposal by way of [consent order](#), the complaint will be dealt with in accordance with [regulation 8](#) below.

(2) Conciliation

- (a) The investigating officer may attempt to conciliate all or any parts of a complaint which has been referred for conciliation pursuant to regulation 4(1). The relevant person is not obliged to submit to the conciliation process.
- (b) If at any time during the conciliation process the investigating officer considers that the complaint is suitable for disposal by way of consent order, the complaint will be dealt with in accordance with regulation 8 below.
- (c) At the conclusion of the conciliation process, the investigating officer shall decide whether in all the circumstances:
 - (i) any parts of the complaint should be referred for investigation;
 - (ii) the allegations or some of them should rest on the relevant person's file; and/or
 - (iii) the case should be closed.
- (d) Where the investigating officer decides that the allegations or some of them should rest on the relevant person's file or that the case should be closed, and in the investigating officer's opinion that conciliation was unsuccessful, the investigating officer shall notify the relevant person and the complainant accordingly, giving reasons for the decision. Such notification may be provided orally only if the complaint was brought to the attention of the Association by telephone.
- (e) Within 30 days of any such notification being served, the complainant or the relevant person may request that the decision be reviewed by an assessor in accordance with [regulation 5\(1\)](#). For the avoidance of doubt, neither the complainant nor the relevant person is entitled to request a review by an assessor in circumstances where the investigating officer has decided that conciliation was successful.
- (f) The power under regulation 4(2)(c)(ii) above may only be exercised if the investigating officer decides that there is a case to answer raised by the allegations or some of them but that it is not in the public interest at this stage for a [report](#) to be prepared under regulation 4(3)(d)(i) below. This regulation should be read in conjunction with [regulation 7](#) below which sets out the nature and effect of rest on file decisions.

(3) Investigation

- (a) The investigating officer shall investigate any complaint which is referred for investigation pursuant to regulation 4(1)(b)(i) or 4(2)(c)(i).
- (b) The investigating officer shall notify the relevant person of the matters, acts or circumstances the investigating officer is minded to investigate in light of the complaint and invite the relevant person to comment in writing upon them.
- (c) If at any time during the investigation process the investigating officer considers that the complaint is suitable for disposal by way of consent order, the complaint will be dealt with in accordance with regulation 8 below.
- (d) At the conclusion of the investigation, the investigating officer shall decide whether in all the circumstances:
 - (i) a report of disciplinary allegations should be made, in which case the investigating officer shall cause a report to be prepared in draft and shall invite the relevant person to comment in writing upon it;
 - (ii) the allegations or some of them should rest on the relevant person's file, in which case the investigating officer shall notify the relevant person and the complainant accordingly, giving reasons for the investigating officer's decision; or
 - (iii) the case should be closed, in which case the investigating officer shall notify the relevant person and the complainant accordingly, giving reasons for the investigating officer's decision.
- (e) The power under regulation 4(3)(d)(ii) above may only be exercised if the investigating officer decides that there is a case to answer raised by the allegations or some of them but that it is not in the public interest at this stage for a report to be prepared under regulation 4(3)(d)(i). This regulation should be read in conjunction with [regulation 7](#) below which sets out the nature and effect of rest on file decisions.
- (f) Where a report of disciplinary allegations has been made pursuant to regulation 4(3)(d)(i), the report shall be referred by the investigating officer to an assessor unless the investigating officer determines that it is in the public interest for the allegations to be adjudicated upon urgently, in which circumstances the investigating officer shall refer the report direct to the [Disciplinary Committee](#) for consideration at the next available hearing for a substantive determination of the case, upon notice being given in accordance with [regulation 9\(1\)](#).
- (g) Where the investigating officer decides that the case should be closed, either the complainant or the relevant person may request that the decision be reviewed by an assessor in accordance with regulation 5(1).

- (h) Where the investigating officer decides that the allegations or some of them should rest on the relevant person's file, either the complainant or the relevant person may request that the decision may be reviewed by an assessor in accordance with regulation 5(1) below. For the avoidance of doubt, in such circumstances the assessor's powers are as set out in regulation 5(5) below.
- (i) At any time during the investigation, the investigating officer may apply to the Interim Orders Committee for an [interim order](#), in which circumstances the procedures laid down in the Chartered Certified Accountants' Interim Orders Regulations 2014 shall apply.

(4) Further enquiries

The investigating officer may seek such further information or legal, technical or other advice as may seem to them appropriate to assist them in the consideration, conciliation or investigation of the complaint. Any such information or advice may be included as evidence in the case.

(5) Deferral

The consideration, conciliation or investigation of the complaint may, if the investigating officer so decides, be deferred if the relevant person so requests or the investigating officer otherwise decides it is appropriate to do so in the interests of justice, such as where criminal or civil proceedings concerning a relevant matter are pending to which a relevant person is a party.

5. Assessor: review of decision that a case should be closed or that allegations should rest on the relevant person's file

(1) The complainant and the relevant person shall have the right to have the investigating officer's decision reviewed by an assessor in the circumstances described in regulations 4(2)(e), 4(3)(g) and 4(3)(h) above.

(2) If the complainant or the relevant person wishes to exercise the right specified under regulation 5(1) above, they shall notify the Association in writing within 30 days of notification of the decision being served, providing detailed grounds for review setting out which aspects of the decision they disagree with and why. For the avoidance of doubt, no request for a review shall be considered by the assessor unless in the assessor's opinion this notification complies with this regulation 5(2).

(3) The investigating officer shall procure that the relevant person is notified that a review of the decision has been requested by the complainant and that accordingly the decision will be reviewed in accordance with this regulation 5.

2.7 Complaints and Disciplinary Regulations

(4) Before concluding their review, the assessor may:

- (a) invite the relevant person to comment on the complainant's grounds for review;
- (b) direct the investigating officer to make further enquiries and/or carry out further investigation;
- (c) seek further information or evidence; and/or
- (d) seek such written legal, technical or other advice as may from time to time seem to the assessor appropriate to assist them in their review, including advice from one or more other assessors;

and the assessor may adjourn their review for such purposes.

(5) At the conclusion of their review, the assessor shall decide either:

- (a) that the case should be closed; or
- (b) that the allegations or some of them should rest on the relevant person's file; or
- (c) that a report of disciplinary allegations should be made, in which case the assessor shall specify the allegations which should be the subject of the report, return the file to the investigating officer in order for them to prepare a report under regulation 4(3)(d)(i) above, and direct that the file be referred back to the assessor as soon as regulation 4(3)(d)(i) has been complied with.

(6) The assessor shall give written reasons for their decision, which the investigating officer shall procure are provided to the relevant person and to the complainant.

(7) Where a decision has been made under regulation 5(5)(c):

- (a) if the assessor considers it necessary to do so for the protection of the public, they shall direct the investigating officer to make an urgent application to the Interim Orders Committee for an interim order;
- (b) the investigating officer shall cause a report of disciplinary allegations to be prepared which shall include the investigating officer's reasons for their decision that the case should be closed and the assessor's reasons for their decision; and
- (c) the investigating officer shall invite the relevant person to comment in writing upon the draft report.

(8) During the course of the report of disciplinary allegations being prepared under regulation 5(5)(c), the case may be referred back to the assessor if new information has been received and if in the view of the [case presenter](#) it is appropriate in the interests of fairness for the assessor to be invited to reconsider their decision in light of it. In that event, the assessor shall have the same powers as they had in respect of their initial consideration of the case.

6. Assessor: decisions upon a report of disciplinary allegations

(1) Procedure

- (a) These regulations apply where a report of disciplinary allegations has been referred to an assessor pursuant to [regulations 4\(3\)\(d\)\(i\)](#) and 4(3)(f), or 5(5)(c).
- (b) The assessor shall consider the report, and may direct the investigating officer to make further enquiries and/or carry out further investigation, or may seek further information or evidence or such written legal, technical or other advice as may from time to time seem to the assessor appropriate to assist them, including advice from one or more other assessors.
- (c) Before making their determination, the assessor shall be satisfied that the relevant person has been given the opportunity to comment in writing upon the allegations against them and upon the report prepared by the investigating officer.
- (d) The assessor shall then determine whether or not there is a case to answer against the relevant person.

(2) No case to answer

- (a) If, pursuant to regulation 6(1), the assessor determines that there is no case to answer against a relevant person, the assessor shall give reasons for their decision and the relevant person and the complainant shall be notified accordingly.
- (b) In addition, the assessor may refer an issue to the practice monitoring department of the Association, in which case the assessor shall give reasons for their decision.

(3) Case to answer

- (a) If, pursuant to regulation 6(1), the assessor determines that there is a case to answer against a relevant person, the assessor shall decide whether:
 - (i) the case should be referred to the Disciplinary Committee and, if so, which of the allegations referred to in regulation 6(1) should be proceeded with; or
 - (ii) the allegations, or some of them, in relation to which the assessor has determined there is a case to answer should rest on the relevant person's file;and, in either case, the assessor shall give reasons for their decision.
- (b) In addition, the assessor may refer an issue to the practice monitoring department of the Association, in which case the assessor shall give reasons for their decision.

- (c) The assessor shall not refer a case to the Disciplinary Committee unless the assessor has determined that there is a real prospect of a reasonable tribunal finding an allegation proved in light of the evidence, and that it is in the public interest for the case to be heard by the Disciplinary Committee.
- (d) The assessor's decision shall be notified to the relevant person and to the complainant.
- (e) In the event that the assessor determines that allegation(s) should rest on the file, the relevant person may request that such allegation(s) be referred to the Disciplinary Committee. Provided that the relevant person notifies the Association of this request within 30 days of the assessor's decision being served, the Association shall refer the allegation(s) to the Disciplinary Committee and regulation 9(1) below shall apply.
- (f) Without prejudice to regulation 5(7)(a), if the assessor considers it necessary to do so for the protection of the public, the assessor shall direct the investigating officer to make an urgent application to the Interim Orders Committee for an interim order.

(4) Complainant's right of review

- (a) Where the assessor, pursuant to regulation 6(1)(d) or 6(3)(a)(ii), decides that either there is no case to answer or there is a case to answer but the allegations should rest on file, the complainant shall have the right to have the decision reviewed by a further assessor. If the complainant wishes to exercise the right, they shall notify the Association in writing within 30 days of notification of the decision being served, providing detailed grounds for review setting out which aspects of the decision the complainant disagrees with and why.
- (b) The investigating officer shall procure that the relevant person is notified that a review of the decision has been requested by the complainant and that accordingly the decision will be reviewed in accordance with this regulation.
- (c) The further assessor shall be provided with the report of disciplinary allegations which was provided to the first assessor, the first assessor's reasons for their decision, the complainant's grounds for review and any further documentary evidence that has been obtained. The further assessor shall consider the report in accordance with regulations 6(1) to 6(3) and the further assessor's decision shall be final.

7. Rest on file

(1) A determination made under [regulation 4\(2\)\(c\)\(ii\)](#), 4(3)(d)(ii) or 6(3)(a)(ii) above entails a decision to the effect that there is a case to answer against the relevant person in relation to the allegation(s) specified, but that it is not in the public interest for a report of disciplinary allegations to be made or the case to be heard by the Disciplinary Committee, as the case may be.

(2) In the event that a determination is made under regulation 4(2)(c)(ii), 4(3)(d)(ii) or 6(3)(a)(ii) above, the matter shall rest on the relevant person's file for a period of five years from the date of such determination.

(3) In the event of a subsequent complaint against the relevant person being made to the Association within this period of five years, the matter which has been rested on file may:

- (a) be taken into account by an investigating officer or an assessor in determining how to deal with the subsequent complaint, even if it has already been taken into account in determining how to deal with another complaint brought subsequent to it; and/or
- (b) be the subject of subsequent disciplinary action.

(4) In relation to rest on file decisions made by an assessor on or before 31 December 2013, or similar decisions made on or before that date by an investigating officer where the investigating officer has closed a case but advised the relevant person that they believe that a disciplinary breach has occurred, such decisions may be taken into account for the purposes of regulation 7(3)(a) above, but not regulation 7(3)(b), at any stage within the five year period.

8. Consent orders

(1) At any time up to and including the date of any disciplinary hearing, the investigating officer may propose that a complaint be disposed of by way of consent order, subject to the following:

- (a) The investigating officer must have conducted the appropriate level of investigation and/or enquiry so that they are satisfied that there is a case to answer against the relevant person and that there is a real prospect of a reasonable tribunal finding an allegation proved.
- (b) The investigating officer must be satisfied that any proposed allegation, if found proved, would be unlikely to result in exclusion from membership or removal from the student register or affiliate register as appropriate.

(2) Subject to the requirements of regulation 8(1) above being met, the investigating officer shall notify the relevant person that the investigating officer considers that the complaint may be suitable for disposal by way of consent order, and will invite the relevant person to provide a written response to the proposed method of disposal by a specified date, which may be extended at the discretion of the investigating officer.

(3) If the relevant person fails to respond to the notice referred to in regulation 8(2) above by the specified date, and/or indicates that they would not be agreeable to seeking to dispose of the complaint by way of consent order, the conciliation, investigation or adjudication of the complaint shall proceed in accordance with regulation 4(2), 4(3) or 9, as applicable.

2.7 Complaints and Disciplinary Regulations

(4) Subject to the relevant person providing written confirmation by the specified date of their agreement to seeking to dispose of the complaint by way of consent order as set out in regulation 8(2) above, a draft written consent order setting out the proposed terms shall be served on the relevant person, which must at least contain the following:

- (a) the relevant facts;
- (b) the relevant failings and/or breaches;
- (c) the proposed sanction;
- (d) the proposed level of costs (if any);
- (e) any other relevant matter.

(5) If the relevant person admits to all of the failings and/or breaches set out, and agrees to the sanction, and costs (if any), proposed within the draft consent order, they shall provide the Association with a signed copy of the draft consent order within 21 days of being served with the same.

(6) If the relevant person fails to provide the Association with a signed copy of the draft consent order within 21 days of being served with the same in accordance with regulation 8(5) above, the conciliation, investigation or adjudication of the complaint will proceed in accordance with regulation 4(2), 4(3) or 9, as applicable.

(7) If the relevant person provides a signed copy of the draft consent order after the expiry of the 21 day deadline referred to in regulation 8(5) above, and up until the disciplinary case arising from the complaint is opened before the Disciplinary Committee, the investigating officer may in their absolute discretion reconsider whether the matter should proceed under the consent order provisions set out within regulation 8, having regard to all of the circumstances.

(8) Upon receipt of the signed draft consent order within 21 days of being served with the same, the Association will, as soon as is practicable, refer the matter to a [Chair](#) who shall determine in the absence of the parties without a hearing whether, on the basis of the evidence before it, it is appropriate:

- (a) to deal with the complaint by way of consent order in accordance with regulation 8(1) above; and
- (b) to approve or reject the draft consent order.

(9) At any stage prior to a Chair making their determination as set out in regulation 8(8) above, either party may withdraw their agreement to the signed draft consent order by confirming such withdrawal in writing.

2.7 Complaints and Disciplinary Regulations

(10) If any or both parties withdraw their consent to the signed draft consent order in accordance with regulation 8(9) above, or if it is rejected by a Chair in accordance with regulation 8(8) above, the conciliation, investigation or adjudication of the complaint will proceed in accordance with regulation 4(2), 4(3) or 9+, as applicable. In such circumstances, any admission made by the relevant person during the course of discussions relating to consent orders will be regarded for the purpose of any subsequent disciplinary proceedings arising from the complaint as without prejudice.

(11) A Chair has the power to approve any signed draft consent order setting out terms as to sanction, and costs (as applicable), against the relevant person which a Disciplinary Committee would have the power to make in accordance with [regulations 13](#) and 15 below, save for a sanction of exclusion from membership or removal from the student register or affiliate register as appropriate.

(12) A Chair shall only reject the signed draft consent order if it is of the view that the admitted breaches would more likely than not result in exclusion from membership or removal from the student register or affiliate register as appropriate.

(13) If a Chair is satisfied that it is appropriate to deal with the complaint by way of consent order, but wishes the terms of the draft consent order to be amended, subject always to a Chair's powers set out at regulation 8(11) above, a Chair has the power to recommend amendments to the signed draft consent order to the Association and the relevant person, and to subsequently approve any amended order agreed by those parties.

(14) If the signed draft consent order is approved by a Chair, it constitutes a formal finding and order. In the event of a subsequent complaint against the relevant person being made to the Association, the approved consent order may be taken into account by an investigating officer in determining how to deal with the subsequent complaint. The approved consent order can also be taken into consideration at the relevant stage of any future Disciplinary Committee.

(15) All findings and orders set out in the consent order shall be published, naming the relevant person, as soon as practicable and in such manner as the Association thinks fit.

(16) In the event of a Chair rejecting a signed consent order pursuant to regulation 8(12) above, they shall not be eligible:

- (a) to sit on any subsequent substantive hearing of the case;
- (b) to participate in any subsequent appeal process in respect of the case;
- (c) to sit on any subsequent [Health Committee](#) considering the relevant person's fitness to participate in the disciplinary process in respect of the case.

(17) There is no right of appeal against a consent order.

9. Referral to Disciplinary Committee and nomination of case presenter

(1) Notification

If an assessor decides to refer a case to the Disciplinary Committee:

- (a) the investigating officer shall procure that a notice of the allegations is sent to the relevant person; and
- (b) at any time up until the notice of hearing is served under regulation 10, the allegations referred shall be regarded as being in draft form only and may be amended by the Association without permission, provided that:
 - (i) such changes can be made without unfairness or prejudice to the relevant person; and
 - (ii) any amendments made shall be served on the relevant person as soon as practicable.

(2) Nomination of case presenter

As soon as practicable after referral, the Association shall nominate an individual (“the case presenter”) to present the case against the relevant person to the Disciplinary Committee.

(3) Further enquiries

After any case has been referred to the Disciplinary Committee, an investigating officer may make such further enquiries as they shall consider appropriate in order to assist in the preparation of the case to the Disciplinary Committee.

(4) Referral back to the assessor

A case referred to the Disciplinary Committee may be referred back to the assessor if in the view of the case presenter it is appropriate in the interests of fairness for the assessor to be invited to reconsider their decision. In that event, the assessor shall be provided with any new information that has been obtained and shall have the same powers as the assessor had in respect of their initial consideration of the case.

(5) Application to defer allegations

If at any time the case presenter is of the opinion that the Association should defer the hearing of the allegations for a period of time, the following procedure shall apply:

- (a) the case presenter shall make an application, on notice to the relevant person, to the Chair for the hearing of the allegations to be deferred on the ground that it is in the public interest to do so;

- (b) the Chair shall decide whether to grant or refuse the application, giving reasons for their decision, and may take advice from the [legal adviser](#) before making their decision;
- (c) the parties shall be notified of the Chair's decision within seven days and the reasons for their decision within 21 days or as soon as practicable thereafter;
- (d) if the Chair refuses the application, their decision will be reconsidered by the Disciplinary Committee at a hearing;
- (e) if the Disciplinary Committee refuses the application, it may proceed to hear the case immediately thereafter, provided that all parties give their express consent. Failure by a party to give such consent shall not in itself constitute the basis for making a costs [order](#) against that party pursuant to [regulation 15](#);
- (f) the parties shall be notified of the Disciplinary Committee's decision within seven days and the reasons for its decision within 21 days or as soon as practicable thereafter.

(6) Application to withdraw allegations

If at any time the case presenter is of the opinion that the Association should withdraw any or all of the allegations against a relevant person, the following procedure shall apply:

- (a) the case presenter shall make an application to the Chair for any or all of the allegations to be withdrawn;
- (b) the application may not be granted unless there is no real prospect of a reasonable tribunal finding the allegation(s) proved in light of the evidence or it is no longer in the public interest for the case to be heard by a Disciplinary Committee;
- (c) the Chair shall decide whether to grant or refuse the application, giving reasons for their decision, and may take advice from the legal adviser before making the decision;
- (d) the parties shall be notified of the Chair's decision within seven days and the reasons for the Chair's decision within 21 days or as soon as practicable thereafter;
- (e) if the Chair grants the application in respect of any or all of the allegations and one or more of the parties wishes to make submissions on costs, the issue of costs shall be determined by the Chair in accordance with [regulation 15](#);
- (f) if the Chair refuses the application, their decision will be reconsidered by the Disciplinary Committee at a hearing;
- (g) if the Disciplinary Committee grants the application in respect of any or all of the allegations, it shall have the power to make orders for costs in accordance with regulation 15;

- (h) if the Disciplinary Committee refuses the application, it may proceed to hear the case immediately thereafter, provided that all parties give their express consent. Failure by a party to give such consent shall not in itself constitute the basis for making a costs order against that party pursuant to regulation 15;
- (i) the parties shall be notified of the Disciplinary Committee's decision within 7 days and the reasons for its decision within 21 days or as soon as practicable thereafter.

10. Disciplinary Committee: notices, case management and ancillary provisions

(1) Service of documents and information by the Association

- (a) On a case being referred to the Disciplinary Committee, the Association shall determine the date the case is to be heard and, subject to regulation 10(2) below, no later than 28 days before the date set, the relevant person shall be provided with a notice which complies with regulation 10(1)(b) below and a paper summarising the procedure before the Disciplinary Committee and the Association's [disciplinary process](#).
- (b) The said notice shall specify:
 - (i) the date, time and place fixed for the hearing of the case;
 - (ii) the allegation(s) under consideration;
 - (iii) the relevant person's right to attend the hearing and be represented;
 - (iv) the power of the Disciplinary Committee to proceed in the absence of the relevant person at the hearing;
 - (v) the relevant person's right to cross-examine any witnesses called by the Association and to call their own witnesses;
 - (vi) to the extent that the same has not already been provided under regulation 9(1) above, a summary of the case setting out the facts and matters relied on in support of the case and a copy of the evidence to be relied on in presentation of the case;
 - (vii) to the extent that the same has not already been provided under regulation 9(1) above, a list of witnesses whose evidence is relied upon by the Association, indicating those who have provided documentary evidence and those who have provided witness statements, whether in formal form or otherwise, or letters;

2.7 Complaints and Disciplinary Regulations

- (viii) the names of any witnesses for the relevant person whose details have already been disclosed to the Association by the relevant person whom the Association requires to attend the hearing for cross-examination, identifying to what extent the Association disputes their evidence; and
 - (ix) that no later than 14 days before the hearing of their case the relevant person must notify the Association whether they intend to attend the hearing and call any witnesses, inviting the relevant person to indicate whether or not they accept all or any of the allegations made and, if they accept any of the allegations, inviting them further to make such statements in mitigation as they may wish to be drawn to the Disciplinary Committee's attention.
- (c) For the avoidance of doubt, the information and notifications specified in regulations 9(1) and 10(1)(a) above may be provided at different times and supplemented as necessary from time to time.

(2) Short notice

In exceptional circumstances the Association may provide all or any of the documents referred to in regulations 9(1) and 10(1)(a) above to the relevant person less than 28 days before the date set for the hearing. The Disciplinary Committee shall consider at the outset the appropriateness of short notice and the degree of urgency and may, if it is of the view that it is necessary in the public interest as weighed against any prejudice to the relevant person, order that the hearing proceed or be adjourned for such period and under such directions as it sees fit.

(3) Case management powers

- (a) A case management meeting may be convened at the request in writing of either party to the disciplinary proceedings provided that at least 14 days' notice is given to the other party (or such lesser period as the parties may agree).
- (b) Case management meetings are private meetings called for the purpose of addressing procedural matters and attended by the Chair, the legal adviser and the parties. The parties may attend in person and/or be represented by their legal representatives. If both parties agree, a case management meeting may be considered by the Chair without the attendance of the parties.
- (c) Case management meetings may also be conducted by telephone or via a video link.
- (d) The powers of the Chair at a case management meeting shall include the power to order or direct:
 - (i) the filing and service of further evidence by either party, including expert evidence;

2.7 Complaints and Disciplinary Regulations

- (ii) the provision of time estimates by each party and any dates witnesses would not be able to attend a hearing;
 - (iii) the lodging of a statement of agreed facts if any matters are not in dispute;
 - (iv) that each party is to state whether they wish to call any witnesses or cross-examine the other party's witnesses, including the author of any expert report that has been served;
 - (v) that a party call the author of any expert report that has been served;
 - (vi) that either party do state whether they intend to raise issues concerning the health of the relevant person and whether medical reports need to be obtained;
 - (vii) any other act or matter which will facilitate the fair and expeditious progress of the disciplinary proceedings, including the hearing itself.
- (e) Upon the conclusion of the case management meeting the Association shall ensure that written confirmation of the directions and orders made shall be sent to the parties as soon as possible.

(4) Submission of documents and information by the relevant person

- (a) Subject to any order or direction made at a case management meeting, no later than 21 days before the hearing of their case the relevant person must submit:
- (i) if the allegation(s) are denied, a statement of defence;
 - (ii) such additional documentary evidence and witness statements, whether in formal form or otherwise, as the relevant person may wish to be drawn to the Disciplinary Committee's attention;
 - (iii) the names of any witnesses from the list provided by the Association that the relevant person requires to attend the hearing for cross-examination, explaining to what extent the relevant person disputes their evidence;
 - (iv) the names and addresses of any other witnesses whom the relevant person wishes to call in their defence and, if a witness statement has not already been provided, an explanation of the nature of the evidence they will be giving. For the avoidance of doubt, if any of the information provided pursuant to this regulation relates to a new witness, or new evidence of an existing witness, the Association will require such witnesses to attend the hearing for cross-examination unless it indicates otherwise; and
 - (v) confirmation as to whether the relevant person wishes to attend the hearing of the case against them.

2.7 Complaints and Disciplinary Regulations

- (b) If there is a dispute as to whether a witness is required to attend to give oral evidence, the parties shall make written submissions to the Chair who shall have the power to order the attendance of a witness or to make such other order as in their discretion the Chair thinks fit. The decision of the Chair shall be final.
- (c) Evidence submitted less than 21 days prior to the hearing will only be considered by the Disciplinary Committee in exceptional circumstances having regard to the public interest, any prejudice to the Association, and the overall interests of justice.
- (d) If the relevant person fails to comply with regulation 10(4)(a)(iv) above, they shall not be entitled to have witnesses attend the hearing save with the agreement of the case presenter or by order of the Chair who shall give both parties an opportunity to make submissions on the point. The decision of the Chair shall be final.
- (e) If the relevant person indicates that they do not wish to attend, or fails to give an indication within the required deadline, the Association shall not be obliged to ensure the attendance of any witness at the hearing.

(5) Amendments to allegations

- (a) Upon the application of either party or upon its own motion, at any stage in the proceedings the Disciplinary Committee or the Chair may order that:
 - (i) one or more allegations be amended; and/or
 - (ii) one or more allegations be added;provided that the relevant person is not prejudiced in the conduct of their defence.
- (b) Any such application made in advance of the hearing shall, if reasonably practicable, be considered by the Chair in accordance with this regulation. If such application is refused by the Chair, it shall be reconsidered at the outset of the hearing by the Disciplinary Committee in accordance with regulation 10(5)(a) above. For the avoidance of doubt, the Chair shall be entitled to participate in the reconsideration of the application, and the Chair's written reasons for refusing the application shall be provided to the Disciplinary Committee.
- (c) Before making a decision, the Chair or the Disciplinary Committee as appropriate shall invite representations from the parties.
- (d) The Chair or the Disciplinary Committee shall give written reasons for a decision to refuse or grant an application to amend the allegations.

(6) Representation

At the hearing of their case, the relevant person shall be entitled to be heard before the Disciplinary Committee and/or to be represented by such person as the relevant person may wish.

(7) Proceeding in the absence of the relevant person

Where the relevant person fails to attend a hearing, the case may be heard in their absence provided the Disciplinary Committee is satisfied that the relevant person has been served with the documents referred to in regulation 9(1) and/or 10(1) in accordance with [regulation 22](#).

(8) Adjournments

- (a) The relevant person or the case presenter may make a written application to the Disciplinary Committee that the hearing be adjourned to a future date. Such application shall be considered at the outset of the hearing and the Disciplinary Committee may in its absolute discretion agree to the application if it is of the view that it is justified in all the circumstances.
- (b) Any such application made in advance of the hearing shall be considered as follows:
 - (i) If the application is made by the relevant person before the provision of documents in accordance with [regulation 9\(1\)](#) and/or 10(1), the Association may agree to it. If the Association opposes the application, it shall be considered by the Chair in accordance with this regulation. If such application is refused by the Chair, it shall be reconsidered at the outset of the hearing by the Disciplinary Committee in accordance with regulation 10(8)(a) above. For the avoidance of doubt, the Chair shall be entitled to participate in the reconsideration of the application, and the Chair's written reasons for refusing the application shall be provided to the Disciplinary Committee.
 - (ii) If the application is made after the provision of documents in accordance with regulation 9(1) and/or 10(1), it shall if reasonably practicable be considered by the Chair, who may in their absolute discretion accede to it if they are of the view that it is justified in all the circumstances. If such application is refused by the Chair, it shall be reconsidered at the outset of the hearing by the Disciplinary Committee in accordance with regulation 10(8)(a) above. For the avoidance of doubt, the Chair shall be entitled to participate in the reconsideration of the application, and the Chair's written reasons for refusing the application shall be provided to the Disciplinary Committee.
- (c) In advance of the hearing, at the outset of the hearing, or at any time during the hearing, the Chair or the Disciplinary Committee may direct that the case should be adjourned to an appropriate date.
- (d) For the avoidance of doubt, where the relevant person has already been served with the documents listed in regulation 9(1) and/or 10(1), an adjournment does not give rise to a requirement to re-serve them either 28 days before the date set or at all, save that the relevant person shall be notified of the time and place fixed for the adjourned hearing as soon as practicable.

2.7 Complaints and Disciplinary Regulations

- (e) The Chair or the Disciplinary Committee may give such directions or impose such conditions as may be determined upon the grant of an adjournment, including one or more of the following:
 - (i) that the relevant person produce any necessary documents and supply any other information and explanations relevant to the matter in question, whether by attendance upon reasonable notice before the Disciplinary Committee or otherwise;
 - (ii) that the relevant person allow any [officer of the Association](#) to enter the relevant person's business premises on such notice (if any) as the Disciplinary Committee may think appropriate and interview any officer and employee of the relevant person;
 - (iii) that the relevant person procure the attendance of any of their employees at specific premises, upon reasonable notice;
 - (iv) that the matter of the relevant person's fitness and propriety to hold a [certificate](#) and/or licence issued by the Association, and/or the relevant person's eligibility to conduct exempt regulated activities in accordance with the [Designated Professional Body Regulations](#), be referred to the [Admissions and Licensing Committee](#) by a specified date, such date to be no later than twelve months from the date of the order;
 - (v) that any additional evidence be served by the relevant person or the Association by a specified date.
- (f) The Chair or the Disciplinary Committee may (but need not) agree to or direct an adjournment where criminal or civil proceedings concerning the allegations to which the relevant person is a party are pending.
- (g) Before making a decision, the Chair or the Disciplinary Committee as appropriate shall invite representations from the other party.
- (h) The Chair or the Disciplinary Committee shall give written reasons for a decision to refuse or grant a request for an adjournment.

(9) Case presenter

The case against the relevant person shall be presented to the Disciplinary Committee on behalf of the Association by the case presenter.

(10) Advisers to the Disciplinary Committee

All hearings of the Disciplinary Committee shall be attended by a legal adviser who shall:

- (a) act as adviser to the Committee on all procedural and legal matters;
- (b) retire with the Committee when it goes into private session;

- (c) ensure that any advice given to the Committee in private is repeated in public and an opportunity given to the parties to make submissions on that advice;
- (d) record the Committee's reasons for its decisions; and
- (e) carry out any other activity commensurate with the role of legal adviser.

(11) Interim orders

Where the hearing of the case has been adjourned, the Disciplinary Committee may reconstitute itself as an Interim Orders Committee for the purpose of deciding whether to make one or more of the interim orders set out in the Chartered Certified Accountants' Interim Orders Regulations 2014, or vary or revoke the terms of an existing interim order.

(12) Power to refer to a health hearing

At any time before or during the hearing, and upon the application of the Association or upon its own motion, the Disciplinary Committee may adjourn the hearing and reconstitute itself as a Health Committee for the purpose of determining any of the matters set out in Health Regulation 7; and the provisions of Health Regulation 5(3) shall operate so as to govern the extent to which written notice of any such application may be dispensed with.

11. Disciplinary Committee: hearings

(1) Hearings

- (a) Hearings of the Disciplinary Committee shall be conducted in public unless the Committee is satisfied:
 - (i) having given the parties, and any third party from whom the Disciplinary Committee considers it appropriate to hear, an opportunity to make representations; and
 - (ii) having obtained the advice of the legal adviser,
that the particular circumstances of the case outweigh the public interest in holding the hearing in public, which may include but is not limited to prejudice to any of the parties.
- (b) The Disciplinary Committee may establish such procedures as it deems necessary or desirable in connection with the attendance by the public at its hearings and the procedure to be adopted in respect of any hearing shall, subject to the foregoing paragraph of this regulation, be such as the Disciplinary Committee in its absolute discretion shall determine.

(2) Exclusion of persons from a hearing

The Disciplinary Committee may exclude from any hearing, or limit the participation of, any person whose conduct, in the opinion of the Committee, is likely to disrupt the orderly

conduct of the proceedings. For the avoidance of doubt, this includes the relevant person and/or their representative.

(3) Pre- and post-hearing publicity

- (a) The Association shall give advance publicity of the proceedings of the Disciplinary Committee, in such manner as the Association thinks fit.
- (b) Subject to regulations 11(3)(c) and (d) below, following a hearing the Association shall publish all [findings](#) and orders (as applicable) of the Disciplinary Committee, together with the reasons for the Disciplinary Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable.
- (c) Following a hearing which has (in whole or in part) been held in private, the Disciplinary Committee shall prepare a private set of reasons in accordance with [regulation 17\(2\)](#) below to be served upon the parties only, together with a public set of reasons which comply with 11(3)(b) above, as soon as practicable.
- (d) Where the Disciplinary Committee imposes any sanction pursuant to [regulation 13\(3\)](#) below, the details of such sanction shall be published in accordance with regulation 6 of the Statutory Auditors and Third Country Auditors Regulations 2016.

12. Disciplinary Committee: procedure and evidence at hearings

(1) General

Subject to this regulation 12 and to these regulations generally, the Disciplinary Committee shall conduct the hearing in its discretion having regard to the interests of justice, the public, of the relevant person, and of the profession as a whole.

(2) Evidence

- (a) Subject to the requirements of justice and of fairness to the relevant person, a Disciplinary Committee considering any allegation may admit oral or documentary evidence whether or not such evidence would be admissible in a court of law. As a general principle, the Disciplinary Committee shall take into account the fact that any disputed oral evidence of a witness has not been tested in cross-examination when considering what weight, if any, should be attached to it.
- (b) Where any witness who has been required to attend for cross-examination is not in attendance, the Disciplinary Committee shall continue to hear the case on the available evidence but may admit the written evidence of the witness if it is satisfied that it is in the interests of justice to do so, and if admitted shall attach such weight to the written evidence of the witness as it considers appropriate, taking into account the lack of opportunity given to challenge the contested evidence of the witness.

2.7 Complaints and Disciplinary Regulations

- (c) The status of any criminal conviction, court judgment or finding of fact in any court proceedings is as set out in the bye-law 8 which was in force at the time the matters complained of took place, and the Disciplinary Committee shall apply the provisions of that bye-law to its proceedings.
- (d) Subject to the requirements of the applicable bye-law 8, any other finding of fact in any civil proceedings before a court of competent jurisdiction in the United Kingdom or elsewhere shall be admissible as prima facie evidence in the proceedings.

(3) Admissions

- (a) At the hearing of their case, if the relevant person is in attendance they shall be invited to state whether or not they wish to make any admissions.
- (b) If the relevant person is not in attendance, the Disciplinary Committee shall consider any written response to the notice referred to in [regulation 10\(1\)](#) or any correspondence or note of conversation and determine whether it establishes the relevant person's wish to make any admissions.
- (c) Where the facts of any allegation (or any part of an allegation) have been admitted by the [member](#), the Chair shall announce that such facts have been found proved.

(4) Procedure

- (a) The case presenter shall open the Association's case and may present evidence in support of any of the facts and matters set out in the allegations, whether admitted or not admitted by the member. The case presenter shall be entitled to call witnesses in support.
- (b) The relevant person may ask questions of the case presenter in order to clarify the case against them.
- (c) The relevant person shall then be invited to respond by presenting their defence and may also call witnesses in support.
- (d) Witnesses may be cross-examined by the relevant person and the case presenter. The case presenter may cross-examine the relevant person.
- (e) The case presenter and the relevant person may present closing submissions with the relevant person speaking last.
- (f) The Disciplinary Committee may at any time ask any question of the case presenter, the relevant person or any witness.
- (g) At the conclusion of the evidence and submissions, the Disciplinary Committee will retire to consider its verdict. In deciding whether any of the disputed allegations have been proved, the standard of proof to be applied by the Disciplinary Committee shall be the balance of probabilities.

- (h) The Disciplinary Committee will then return to announce its finding(s) in respect of each allegation giving brief reasons for those findings. Individual members of the Disciplinary Committee are not permitted to give a dissenting finding.
- (i) If the Disciplinary Committee has found that any of the allegations has been proved, the relevant person will be invited if they are in attendance to make any statement in mitigation. If the relevant person is not in attendance, reference will be made to any statement in mitigation previously provided by the relevant person.

(5) Consideration of orders

- (a) Before considering what orders to make, the Disciplinary Committee shall be informed of any other matter in respect of which the relevant person has been disciplined by the Association, and shall also take account of the arguments presented to it by the parties and the circumstances surrounding the misconduct or breach.
- (b) At the conclusion of the hearing the Disciplinary Committee shall rescind any interim order made by the Interim Orders Committee in relation to the allegations under consideration.

13. Orders and sanction

Subject to its obligation to consider the least serious disposal first, the Disciplinary Committee may make any one or more of the following orders against the relevant person.

(1) If the relevant person is a member:

- (a) that no further action be taken;
- (b) that they be admonished, reprimanded or severely reprimanded;
- (c) that they be excluded from membership, which may be combined with an order that no application for readmission may be considered until the expiry of a specified period after the effective date of the order, which period may not be longer than five years;
- (d) that they be fined a sum not exceeding £50,000;
- (e) that they pay compensation to the complainant of a sum not exceeding £1,000, such sum to reflect any inconvenience suffered by the complainant as a result of the relevant person's failure to observe proper standards rather than any claim for damages recoverable in legal proceedings;
- (f) that they waive or reduce their fees to the complainant relating directly to the proven allegation by such sum as shall be specified in the order;
- (g) any of the orders set out in regulation 13(9) below where applicable.

(2) If the relevant person is a [firm](#):

- (a) that no further action be taken;
- (b) that it be admonished, reprimanded or severely reprimanded;
- (c) that it be fined a sum not exceeding £50,000;
- (d) that it pay compensation to the complainant of a sum not exceeding £1,000, such sum to reflect any inconvenience suffered by the complainant as a result of the relevant person's failure to observe proper standards rather than any claim for damages recoverable in legal proceedings;
- (e) that it waive or reduce its fees to the complainant relating directly to the proven allegation by such sum as shall be specified in the order;
- (f) any of the orders set out in regulation 13(9) below where applicable.

(3) If the relevant person is eligible (or was so eligible at the time of the contravention) and appointed to conduct a statutory audit and has failed to conduct that audit in accordance with the relevant standards as set out in regulation 4 of the Statutory Auditors and Third Country Auditors Regulations 2016, the sanctioning powers set out in regulation 5 of the Statutory Auditors and Third Country Auditors Regulations 2016 are available to the Disciplinary Committee.

(4) If the relevant person is a [registered student](#):

- (a) that no further action be taken;
- (b) that they be admonished, reprimanded or severely reprimanded;
- (c) that they be removed from the student register, which may be combined with an order that no application for readmission may be considered until the expiry of a specified period after the effective date of the order, which period may not be longer than five years;
- (d) that the period as shall be specified in the order shall not be reckoned as part of the student's approved accountancy experience for the purposes of bye-law 2 and any regulations made pursuant thereto;
- (e) that they be declared ineligible for such period as shall respectively be specified in the order to sit for such examination or examinations of the Association (or such part or parts thereof) as shall be specified in the order;
- (f) that they be disqualified from such examination or examinations of the Association (or such part or parts thereof) as shall be specified in the order not being an examination (or a part thereof) the result of which shall have been duly notified to the student by the Association prior to the date of the order;
- (g) any of the orders set out in regulation 13(9) below where applicable.

(5) If the relevant person is an [affiliate](#):

- (a) that no further action be taken;
- (b) that they be admonished, reprimanded or severely reprimanded;
- (c) that they be removed from the affiliate register, which may be combined with an order that no application for readmission may be considered until the expiry of a specified period after the effective date of the order, which period may not be longer than five years;
- (d) that the period as shall be specified in the order shall not be reckoned as part of the affiliate's approved accountancy experience for the purposes of bye-law 2 and any regulations made pursuant thereto;
- (e) that they be declared ineligible to be admitted to membership for such period as shall be specified in the order;
- (f) any of the orders set out in regulation 13(9) below where applicable.

(6) If the relevant person is a former member or former firm or non-member who has undertaken to be bound by these regulations:

- (a) that no further action be taken;
- (b) that they be admonished, reprimanded or severely reprimanded;
- (c) that they be fined a sum not exceeding £50,000;
- (d) that they pay compensation to the complainant of a sum not exceeding £1,000, such sum to reflect any inconvenience suffered by the complainant as a result of the relevant person's failure to observe proper standards rather than any claim for damages recoverable in legal proceedings;
- (e) that they waive or reduce their fees to the complainant relating directly to the proven allegation by such sum as shall be specified in the order;
- (f) any of the orders set out in regulation 13(9) below where applicable.

(7) If the relevant person is a former registered student:

- (a) that no further action be taken;
- (b) that they be admonished, reprimanded or severely reprimanded;
- (c) that they be disqualified from such examination or examinations of the Association (or such part or parts thereof) as shall be specified in the order not being an examination (or a part thereof) the result of which shall have been duly notified to the former student by the Association prior to the date of the order;
- (d) any of the orders set out in regulation 13(9) below where applicable.

(8) If the relevant person is a former affiliate:

- (a) that no further action be taken;
- (b) that they be admonished, reprimanded or severely reprimanded;
- (c) any of the orders set out in regulation 13(9) below where applicable.

(9) In all cases:

- (a) that the matter of the relevant person's fitness and propriety to hold a certificate and/or licence issued by the Association, and/or the relevant person's eligibility to conduct exempt regulated activities in accordance with the Designated Professional Body Regulations, be considered by the Admissions and Licensing Committee by a specified date, such date to be no later than twelve months from the effective date of the order;
- (b) only in conjunction with an order under regulation 13(9)(a) above, that the relevant person's [practising certificate](#) and/or other certificate issued by the Association, and/or the relevant person's eligibility to conduct exempt regulated activities in accordance with the Designated Professional Body Regulations, be suspended where appropriate, or made subject to such conditions as are specified in the order, until an order of the Admissions and Licensing Committee has been made;
- (c) that any future application by the relevant person for any certificate or licence issued by the Association, or to conduct exempt regulated activities in accordance with the Designated Professional Body Regulations, be referred to the Admissions and Licensing Committee.

(10) In the case of a relevant person who is an affiliate or registered student, that any future application for membership be referred to the Admissions and Licensing Committee.

(11) In the case of former members, former affiliates and former registered students, that any application for readmission to membership or to the affiliate register or the student register be referred to the Admissions and Licensing Committee.

(12) In the case of former members, former affiliates and former registered students, that no application for readmission may be considered until the expiry of a specified period after the effective date of the order, which period may be no longer than 5 years.

14. Consequential orders

The Committee shall invite the relevant person and the Association to address it upon consequential issues, including:

- (a) costs;
- (b) publicity, having regard to the provisions of regulations 11 and 17;
- (c) the effective date of its orders.

15. Costs

(1) Costs to be paid by the relevant person to the Association

The Disciplinary Committee may direct that the relevant person pay such sum by way of costs to the Association as the Disciplinary Committee considers appropriate. In considering what sum shall be paid, if any, the Disciplinary Committee shall take into account any effect the relevant person's actions in relation to the conduct of the case have had upon the costs of dealing with the case, whether beneficial or otherwise.

(2) Costs to be paid by the Association to the relevant person

Where none of the allegations against a relevant person has been found proved, the Disciplinary Committee may direct that the Association pay a sum to the relevant person by way of contribution to the relevant person's costs incurred in connection with the case, in such amount as the Disciplinary Committee shall in its discretion think fit.

(3) Costs to be paid by the Association to the complainant

In exceptional circumstances, the Disciplinary Committee may direct that the Association pay a sum to the complainant by way of contribution to the complainant's costs incurred in relation to the case, in such amount as the Disciplinary Committee shall in its discretion think fit.

16. Compensation

Any compensation ordered to be paid by the relevant person to the complainant under [regulation 13\(1\)\(e\)](#), 13(2)(d) or 13(6)(d) above shall be remitted to the Association, for onward transmission to the complainant. For the avoidance of doubt, the relevant person's obligation to pay compensation is actionable at the suit of the Association.

17. Notice

(1) The Disciplinary Committee shall announce its finding(s) and/or order at the hearing.

(2) Written notice of the finding(s) and of the terms of the order shall be served on the relevant person within 14 days of the hearing. Such notice will be accompanied by a written statement of the reasons for the decision of the Disciplinary Committee, unless, in the circumstances, a longer period for the delivery of such reasons is necessary.

18. Appeal

(1) Subject to regulations 18(2) and (3) below, a relevant person against whom any finding or order has been made by the Disciplinary Committee may appeal to the [Appeal Committee](#) in accordance with the Association's appeal procedures as set out in the [Appeal Regulations](#).

(2) No appeal shall lie solely on the question of costs save as provided by the Appeal Regulations.

(3) No appeal shall lie against any conditions imposed upon the grant of an adjournment.

(4) The Association may appeal against a finding or order made by the Disciplinary Committee, subject to the conditions and procedures set out in the Appeal Regulations.

19. Correction of errors

(1) Slip rule

- (a) Where the order and/or written statement of the reasons for the decision of the investigating officer, the assessor or the Disciplinary Committee, as the case may be, contains an accidental error or omission, a party may apply by way of an application notice for it to be corrected. The application notice shall describe the error or omission and state the correction required.
- (b) The investigating officer, the assessor or the Chair may deal with the application without notice if the error or omission is obvious, or may direct that notice of the application be served on the other party.
- (c) If notice of the application is served on the other party, the application may be considered by the investigating officer, the assessor or the Chair without a hearing with the consent of the parties, such consent not to be unreasonably withheld.
- (d) If the application is opposed, it should, if practicable, be heard by the same investigating officer, assessor or Disciplinary Committee which made the decision, order and/or written statement of reasons for the decision which is or are the subject of the application. The Disciplinary Committee may not conduct a re-hearing of the case.
- (e) The investigating officer, the assessor or the Disciplinary Committee may of their or its own motion amend the wording of their or its own decision, order and/or written statement of reasons for the decision for the purpose of making the meaning and intention clear.

(2) New evidence

The Disciplinary Committee may at any stage and in its absolute discretion amend, vary or rescind any of its orders or decisions where new evidence comes to light which fundamentally invalidates the same, but may only do so to the advantage of a relevant person.

20. Effective date

(1) An order made by the Disciplinary Committee under [regulation 13](#) shall take effect from the date of the expiry of the appeal period referred to in the Appeal Regulations unless:

- (a) the relevant person duly gives notice of appeal prior to the expiry of such period in which case it shall become effective (if at all) as described in the Appeal Regulations; or
 - (b) the order is made under [regulation 13\(1\)\(c\)](#), [13\(4\)\(c\)](#), [13\(5\)\(c\)](#) or [13\(9\)\(a\)](#) and the Disciplinary Committee directs that in the interests of the public the order should have immediate effect, in which case it shall have immediate effect subject to the order being varied or rescinded on appeal as described in the Appeal Regulations.
- (2) All orders or directions made by the Disciplinary Committee or its Chair that are not governed by the provisions of regulation 20(1) above, including orders to publicity made under [regulation 11](#), shall have immediate effect.

21. Ill health

Where at any stage it appears to the Association, the investigating officer, the assessor, the Disciplinary Committee or the Interim Orders Committee that a relevant person, either during the course of an investigation or after a case has been referred to the Disciplinary Committee, may be too ill to participate in the disciplinary process, the provisions of the [Health Regulations](#) shall apply.

22. Service of notices and documents

- (1) Any notice or document required to be served upon the relevant person shall be delivered by sending it by a postal service or other delivery service (including, but not limited to, electronic mail) in which delivery or receipt is recorded to, or by leaving it at:
- (a) the relevant person's registered address; or
 - (b) any other address nominated in writing by the relevant person for service of any notice and correspondence document.
- (2) Where the relevant person is represented by a solicitor or a professional body, a copy of the notice served in accordance with regulation 22(1) may also be:
- (a) sent or delivered to the solicitor's practising address;
 - (b) sent or delivered to the professional body's business address; or
 - (c) sent by electronic mail to an electronic mail address of the solicitor or professional body, where the address has been notified to the Association as an address for communications.
- (3) Any notice or document required to be served on the complainant may be provided to them personally, sent by post or courier to the address nominated in writing by the complainant for service of any notice or document for the purpose of these regulations, or sent by electronic mail.

(4) Any notice or document required to be served on the Association may be provided by sending it by post or courier to the investigating officer at the principal office of the Association or sending it by electronic mail.

(5) Any notice or document to be served on a relevant person or complainant under these regulations may be sent by:

- (a) post;
- (b) courier; or
- (c) electronic mail to an electronic mail address that the person has notified to the Association as an address for communications.

(6) Where a notice or document is served by electronic means, the party serving the document (be it the Association, the relevant person or the complainant) need not in addition send or deliver a hard copy.

(7) The service of any notice or document under these regulations may be proved by:

- (a) a confirmation of posting issued by or on behalf of the postal operator or delivery service;
- (b) a confirmation of delivery of the notice or document sent by electronic mail; or
- (c) a signed statement from the person sending by post or delivering the notice in accordance with this regulation.

(8) Where any notice or document is sent or otherwise served under these regulations, it shall be deemed as having been served:

- (a) 72 hours after it was sent by the postal operator or delivery service; or
- (b) where the notice has been left at an address or sent by electronic mail, on the day on which it was left or sent.

23. Payment

Any order that a sum be paid to the Association or the complainant must be complied with within 21 days from the date the order becomes effective (unless the Council otherwise agrees) and, where the relevant person the subject of the order is a firm, shall be jointly and severally due from, and shall be paid by, the persons who are [specified persons](#) in relation to the firm on the date of the order.

24. Attendance

A relevant person may attend a hearing of the Disciplinary Committee where they are the relevant person concerned notwithstanding that they may previously have indicated that they did not intend to attend.

25. Hearings

(1) Proceedings of the Committee shall take place in London unless a direction is made to the contrary.

(2) Where a case is of particular interest to a particular government or government agency, or primarily affects persons resident in a particular country, either the Disciplinary Committee or the [Secretary](#) may direct that the hearing before the Disciplinary Committee take place in that country.

26. Public interest cases

(1) The Association shall refer a case to [FRC](#) where:

- (a) the complaint or issue relates to the audit of a [public interest entity](#), or
- (b) (i) it considers that the case raises or appears to raise serious issues affecting the public interest in the United Kingdom; and
- (ii) it considers that a relevant person may have committed an act of misconduct in relation to the case; and
- (iii) it is satisfied that no disciplinary proceedings going beyond an investigation have been instituted by the Association or any other FRC participant in relation to the conduct in question.

(2) Where the Association receives notice that FRC has decided to deal with a case relating to a relevant person, either in response to a referral under regulation 26(1) or of its own motion, the Association shall suspend any investigation relating to the case and, upon FRC's request, provide to FRC any such documentary information in its possession or control which it can lawfully provide.

(3) [IAASA](#) may undertake its own investigation into a case relating to a relevant person, if IAASA forms the opinion that it is appropriate or in the public interest to do so. In such circumstances, the Association shall suspend any investigation relating to the case and, upon IAASA's request, provide to IAASA any such documentary information in its possession or control which it can lawfully provide.

(4) It is the duty of all relevant persons to co-operate with FRC and IAASA during the course of any investigations they may undertake, and abide by and satisfy any disciplinary sanction imposed by FRC. A failure to co-operate fully with FRC or IAASA shall constitute a breach of these regulations and may render the relevant person liable to disciplinary action.

(5) Regulation 11(4) of the [Membership Regulations](#) shall apply to disciplinary orders made by FRC or IAASA save that the reference therein to any amount 'payable to the Association' shall for these purposes read 'payable to FRC' or 'payable to IAASA' as appropriate. For the avoidance of doubt, the failure to satisfy in full any amount imposed by way of fine or costs

payable to FRC or IAASA shall result in removal from the register of members, affiliates or registered students of the Association.

27. Waiver

The Disciplinary Committee may dispense with any requirement of these regulations in respect of notices, service or time in any case where it appears to the Committee to be in the interests of justice, having regard to all the circumstances, provided it is satisfied that neither the relevant person nor the Association has been prejudiced in the conduct of their or its case.

28. Extension of time

The time limits set out in [regulations 4\(1\)\(c\)](#), 4(2)(e) and [5\(2\)](#) may not be extended unless required in order to comply with legislation.