

# The Chartered Certified Accountants' Interim Orders Regulations 2014

Amended 1 January 2019

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.

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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' Interim Orders Regulations 2014. These regulations as amended shall come into force on 1 January 2019.
- (2) These regulations shall apply to all persons 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;

*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 the Complaints and Disciplinary Regulations;

*Chairman* means any person carrying out the function of a Chairman of the Interim Orders Committee, and the functions of the Chairman may, in respect of any application made prior to the final hearing of an application for an interim order or a review of such order, be exercised by any appropriately appointed person notwithstanding that he or she is not scheduled to sit at the final hearing;

*Complaints and Disciplinary Regulations* means the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014;

*Council* means the Council of the Association from time to time and includes any committee to which the Council has delegated any of its functions, responsibilities and powers;

*disciplinary bye-laws* means bye-laws 8 to 11 as amended from time to time;

*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;

*interim order* means any interim order of the Interim Orders Committee made under these regulations;

*Interim Orders 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;

*investigating officer* has the meaning ascribed to it in the Complaints and Disciplinary Regulations;

*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;

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

*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;

*United Kingdom* means the United Kingdom of Great Britain and Northern Ireland.

(2) Words importing the masculine gender include the feminine and words in the singular include the plural and vice versa. References to "he" or "his" shall include "it" or "its" where the context requires.

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

(4) 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. Interim orders

(1) At any time when it considers that it has grounds to do so, the [Association](#) may apply to the [Interim Orders Committee](#) for an [interim order](#) against a relevant person.

(2) An application for an interim order made by the Association shall be in writing, shall set out the basis on which the application is made and shall provide supporting evidence.

(3) In the event that a hearing before the [Disciplinary Committee](#) or [Admissions and Licensing Committee](#) is adjourned, then upon the application of the Association or upon its own motion the Disciplinary Committee or Admissions and Licensing Committee, as the case may be, may reconstitute itself as an Interim Orders Committee for the purpose of deciding whether or not to make an interim order, or vary or revoke the terms of an existing interim order; and the provisions of regulation 5(5) shall operate so as to govern the extent to which written notice of any such application may be dispensed with.

### 4. Basis of application

An Interim Orders Committee is empowered to make an interim order only if satisfied that it is necessary to do so in order to protect the public.

### 5. Notice of hearings

(1) Save in very urgent cases, at least 14 days' notice of the hearing before the Interim Orders Committee shall be given by the Association to the parties.

(2) The notice shall specify:

- (a) the date, time and place fixed for the hearing of the application for an interim order;
- (b) the basis on which the application is made, and (to the extent to which it has not already been provided) the evidence in support;
- (c) the relevant person's right to attend the hearing and be represented;
- (d) the power of the Interim Orders Committee to proceed in the absence of the relevant person; and
- (e) a summary of the powers of the Interim Orders Committee.

(3) For the avoidance of doubt, the information and notifications specified in regulation 5(2) above may be provided at different times and supplemented as necessary from time to time.

(4) Save in very urgent cases, the relevant person shall give the Association and the Interim Orders Committee at least 7 days' advance notice of whether he intends to attend the hearing, of any statement of defence to the application, and of any evidence on which he wishes to rely.

(5) The Interim Orders Committee may proceed to hear the application for an interim order on whatever terms as to notice that it considers appropriate in all the circumstances. In the event that, for reasons of urgency, notice of the hearing under regulation 5(1) or documents under regulations 5(2) or 5(4) have been provided to the relevant person or to the Association at short notice or there has been whole or partial non-compliance with the provisions of these regulations, the Interim Orders Committee shall consider at the outset the appropriateness of short notice, the degree of urgency and whether prejudice has been caused to any party. If satisfied that it is necessary in the public interest to do so, it may

order that the hearing proceed, or that it be adjourned for such period and subject to such directions as it sees fit.

(6) Where the relevant person fails to attend a hearing, the application may be heard in his absence provided the Interim Orders Committee is satisfied that appropriate notice of the hearing has been given in accordance with regulation 5(1) or 5(5) above.

## 6. Publicity and open hearings

### *(1) Exclusion of persons from a hearing*

The Interim Orders 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 his representative.

### *(2) Attendance of the public*

- (a) Subject to regulation 6(2)(b), the Interim Orders Committee shall sit in private.
- (b) The Interim Orders Committee may hold a hearing in public where it considers that to do so would be appropriate, having regard to all the circumstances, including the public interest.

### *(3) Pre- and post-hearing publicity*

- (a) The Association shall give advance publicity of the proceedings of the Interim Orders Committee, in such manner as the Association thinks fit.
- (b) Following a hearing, the Association shall publish the order (as applicable) of the Interim Orders Committee naming the relevant person, as soon as practicable.
- (c) Where the relevant person has contravened a relevant requirement as defined by regulation 5(11) of the Statutory Auditors and Third Country Auditors Regulations 2016, the order shall be published in accordance with regulation 6 of the Statutory Auditors and Third Country Auditors Regulations 2016.

## 7. Procedure at hearings

(1) Upon the hearing of the application for an interim order, the [case presenter](#) shall open the case for the Association, explaining the basis on which the application for an interim order is being made and referring the Interim Orders Committee to such documents and other evidence as are relevant to the issue of whether it is necessary to make an interim order to protect the public.

(2) No person shall give oral evidence at the hearing unless the Interim Orders Committee considers that such evidence is necessary in order to enable them fairly and properly to discharge their functions in light of regulation 4 above.

- (3) At the hearing the case presenter and the relevant person may, subject to regulation 7(2) above, call witnesses and put any questions to any person so called.
- (4) Both the case presenter and the relevant person, or his representative, may make closing addresses to the Interim Orders Committee with the relevant person speaking last.
- (5) Upon the hearing of the application the Interim Orders Committee may not make any findings in relation to the allegations but may make an interim order under regulation 8 below if satisfied that the test set out under regulation 4 above is fulfilled.
- (6) Upon the hearing of the application the Interim Orders Committee:
- (a) may give such directions as it deems to be necessary or desirable in addition to or instead of an interim order; and
  - (b) at any time during the hearing, may direct that the hearing should be adjourned for such period and subject to such conditions as it sees fit.
- (7) The Interim Orders Committee shall announce its decision at the conclusion of the hearing including details of any order it sees fit to make.
- (8) The Interim Orders Committee shall give reasons for its decision.
- (9) Following the hearing, the Interim Orders Committee shall prepare a private set of reasons to be served upon the parties only, as soon as practicable.
- (10) Notice of the decision of the Interim Orders Committee and of the reasons for it shall be sent to the parties on the day of the decision, or as soon as reasonably practicable thereafter.

## 8. Orders of the Interim Orders Committee

- (1) Subject to regulations 4 and 7(5) above, the Interim Orders Committee may make one or more of the following interim orders against the relevant person:
- (a) in the case of a relevant person who is an individual, that the relevant person's membership, [registered student](#) or affiliate status be suspended until further order of the Interim Orders Committee or of the Disciplinary Committee;
  - (b) that the relevant person's practising certificate, insolvency licence, investment business certificate (Ireland) and/or other certificate issued by the Association, and/or his eligibility to conduct exempt regulated activities in accordance with the Designated Professional Body Regulations, be suspended, or made subject to such conditions as are specified in the order, until further order of the Interim Orders Committee or the Disciplinary Committee or the Admissions and Licensing Committee;
- and shall have power to make orders for costs in accordance with regulation 10 below.
- (2) An order of the Interim Orders Committee shall have immediate effect.

## 9. Review

(1) An interim order shall:

- (a) be subject to review by the Interim Orders Committee at intervals of no longer than six months after the date of the order or such shorter period as the Interim Orders Committee may order;
- (b) automatically expire 18 months after the date of the order unless the Interim Orders Committee makes a further order.

(2) The relevant person or the Association may request that an interim order be reviewed before the scheduled date of the next review on the grounds that there is information which indicates that the order should be varied or revoked. Any such request shall be considered by the [Chairman](#) of the Interim Orders Committee who shall determine whether the Interim Orders Committee should review the order before the scheduled date of the next review. For the avoidance of doubt, the Chairman's decision shall be final.

(3) If both parties agree, an interim order may be reviewed by the Chairman of the Interim Orders Committee in private and without a hearing attended by the parties. [Regulation 6\(3\)](#) above shall still apply to reviews conducted in this manner.

(4) Save for those reviews conducted pursuant to regulation 9(3) above, any review by the Interim Orders Committee shall be conducted at a hearing and regulations 6 and 7 above shall apply.

(5) Upon review of the interim order, the Interim Orders Committee may:

- (a) confirm the order;
- (b) revoke the order or any conditions imposed by it;
- (c) vary the order or any conditions imposed by it;
- (d) replace the order with one or more other interim orders set out in regulation 8 above for the remainder of the duration of the order.

## 10. Costs

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

The Interim Orders Committee may direct that the relevant person pay such sum by way of costs to the Association as the Interim Orders Committee considers appropriate. In considering what sum shall be paid by way of costs, if any, the Interim Orders 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 no order is made under regulation 8(1) above, the Interim Orders Committee may direct that the Association pay a sum to the relevant person by way of contribution to his



costs incurred in connection with the interim order application in such amount as the Interim Orders Committee shall in its discretion think fit.

### 11. Correction of errors

#### *Slip rule*

(1) Where the order and/or written statement of the reasons for the decision of the Interim Orders Committee 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.

(2) The Chairman 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.

(3) If notice of the application is served on the other party, the application may be considered by the Chairman without a hearing with the consent of the parties, such consent not to be unreasonably withheld.

(4) If the application is opposed, it should, if practicable, be heard by the same Interim Orders 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 Interim Orders Committee may not conduct a re-hearing of the case.

(5) The Interim Orders Committee may of its own motion amend the wording of its own decision, order and/or written statement of reasons for the decision for the purpose of making the meaning and intention clear.