

## 2.5

# The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014

## Amended 1 January 2017

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' Regulatory Board and Committee Regulations 2014. These regulations as amended shall come into force on 1 January 2017.

(2) These regulations specify the committees to which the Council delegates certain of its functions. Any meeting of a committee appointed or established pursuant to these regulations at which a quorum is present shall be competent to discharge all the functions and to exercise all the powers conferred on the committee by these regulations. [Members](#) and [relevant persons](#) will be bound by the requirements and actions of committees so acting as if they were requirements and actions of the Council and must comply with any act or request of a committee seeking to exercise any of its powers as specified or referred to in these regulations.

(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 these regulations;

*Appeal Committee* means a committee of individuals having the constitution, powers and responsibilities set out in these regulations;

*Appointments Board* means the board appointed by the Council and referred to in these regulations;

*assessor* means an independent person so appointed by the Appointments Board with responsibility, inter alia, for discharging the responsibilities and exercising the powers of the assessor in accordance with The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014;

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

## 2.5 Regulatory Board and Committee Regulations

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

*chairman* means an independent person so appointed by the Appointments Board with responsibility, inter alia, for carrying out the function of a chairman of the Disciplinary Committee, Admissions and Licensing Committee, Appeal Committee, Health Committee or Interim Orders Committee;

*committee member* means an independent person so appointed by the Appointments Board with responsibility, inter alia, for discharging the responsibilities and exercising the powers of a committee member of the Disciplinary Committee, Admissions and Licensing Committee, Appeal Committee, Health Committee or Interim Orders Committee, and includes a chairman;

*Consent Orders Committee* means a committee of individuals having the constitution, powers and responsibilities set out in these regulations;

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

*Disciplinary Committee* means a committee of individuals having the constitution, powers and responsibilities set out in these regulations;

*Health Committee* means a committee of individuals having the constitution, powers and responsibilities set out in these regulations;

*Interim Orders Committee* means a committee of individuals having the constitution, powers and responsibilities set out in these regulations;

*investment advice* has the meaning given in the Investment Intermediaries Act, 1995 of the Republic of Ireland;

*investment business services* has the meaning given in the Investment Intermediaries Act, 1995 of the Republic of Ireland;

*legal adviser* means an independent person, qualified in accordance with these regulations, so appointed by the Appointments Board with responsibility, inter alia, for discharging the responsibilities and exercising the powers of the legal adviser in accordance with The Chartered Certified Accountants' Authorisation Regulations 2014, The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014, The Chartered Certified Accountants' Appeal Regulations 2014, The Chartered Certified Accountants' Health Regulations 2014, and The Chartered Certified Accountants' Interim Orders Regulations 2014;

*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;

*Panel* means the panel of committee members, assessors, regulatory assessors and legal advisers so appointed by the Appointments Board in accordance with these regulations;

*Qualifications Board* means the board appointed by the Council and referred to in these regulations;

*regulated activity* means an activity included in the Financial Services and Markets Act (Regulated Activities) Order 2001;

*regulatory assessor* means an independent person so appointed by the Appointments Board with responsibility, inter alia, for carrying out the responsibilities and exercising the powers of the Admissions and Licensing Committee in accordance with The Chartered Certified Accountants' Authorisation Regulations 2014;

*Regulatory Board* means the board appointed by the Council pursuant to regulations made under bye-laws 12 and 28;

*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;

*Standards Board* means the board appointed by the Council and referred to in these regulations;

*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) Any reference to regulations and standing orders of the Association shall be to regulations and standing orders of the Association as amended from time to time.

(4) 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.

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

### **3. Appointment and establishment of Regulatory Board, Appointments Board, Qualifications Board and Standards Board and appointment of members**

(1) The Council hereby appoints a [Regulatory Board](#), an [Appointments Board](#), a [Qualifications Board](#) and a [Standards Board](#) and shall appoint (and may also remove) the individual members of the Regulatory Board, Appointments Board, Qualifications Board and Standards Board in accordance with procedures, and on terms and conditions, adopted by the Council from time to time, and subject to any restrictions set out in [bye-law 12](#) and these regulations.

#### *(2) The Regulatory Board*

- (a) The Regulatory Board shall consist of a lay [chairman](#), five additional lay members and two members of the Council.
- (b) The Regulatory Board shall have a quorum of three, with lay members being in a majority, and its terms of reference shall be determined by the Council.

#### *(3) The Appointments Board*

- (a) The Appointments Board shall consist of a lay chairman, who shall be a lay member of the Regulatory Board, and three additional lay members.
- (b) The Appointments Board shall have a quorum of three and its terms of reference shall be determined by the Council.

## 2.5 Regulatory Board and Committee Regulations

### (4) *The Qualifications Board*

- (a) The Qualifications Board shall consist of a chairman, who shall be a member of the Regulatory Board, three lay members and two members of the Council.
- (b) The Qualifications Board shall have a quorum of three and its terms of reference shall be determined by the Council.

### (5) *The Standards Board*

- (a) The Standards Board shall consist of a chairman, who shall be a member of the Regulatory Board, two lay members and a member of the Council.
- (b) The Standards Board shall have a quorum of three and its terms of reference shall be determined by the Council.

(6) The lay chairman of the Regulatory Board and each lay member of the Regulatory Board, the Appointments Board, the Qualifications Board and the Standards Board shall be appointed for an initial term of up to three years, which shall be renewed (if both the lay chairman/member and the Council so agree) for up to a further three years, subject to vacation of the appointment if the member is by reason of mental disorder either detained in a hospital or made subject to guardianship pursuant to Part II or III of the Mental Health Act 1983 or placed under similar supervision in any other jurisdiction. No member of the Regulatory Board, the Appointments Board, the Qualifications Board or the Standards Board shall serve for more than a maximum of six years (the six-year limit applies to service across all the Boards) save that the Council may, in its sole discretion, appoint a lay chairman/member for a further term of up to three years.

(7) The Council may provide for the payment of remuneration to any member of the Regulatory Board, the Appointments Board, the Qualifications Board or the Standards Board who is not a member of the Council, and the reasonable expenses of any member of the Regulatory Board, the Appointments Board, the Qualifications Board or the Standards Board, in each case in accordance with the principles laid down by the Council from time to time.

(8) The Council may, in its absolute discretion, discharge the Regulatory Board, the Appointments Board, the Qualifications Board or the Standards Board in circumstances where its actions may conflict with any of the Association's obligations in respect of its recognitions under statute and shall in such circumstances replace it with a differently constituted Regulatory Board, Appointments Board, Qualifications Board or Standards Board subject to any restrictions set out in [bye-law 12](#) and these regulations.

(9) The Regulatory Board shall, inter alia:

- (a) report to the Council not less than once a year on the operation of the Association's regulatory procedures adopted pursuant to or for the purposes of the Association's bye-laws and regulations and its recognition under statute;
- (b) oversee the operation of the Appointments Board appointed by the Council and ensure that it discharges its responsibility to appoint a panel of [committee members](#), [assessors](#), [regulatory assessors](#) and [legal advisers](#), and to appraise and remove committee members, assessors, regulatory assessors or legal advisers, if necessary, as set out in regulation 4 of these regulations;
- (c) oversee the operation of the Qualifications Board appointed by the Council and ensure that it discharges its responsibilities as set out in its terms of reference;
- (d) oversee the operation of the Standards Board appointed by the Council and ensure that it discharges its responsibilities as set out in its terms of reference.

(10) The Appointments Board, the Qualifications Board and the Standards Board shall each report to the Regulatory Board at such frequency as determined by the Regulatory Board.

#### **4. Establishment of committees, and appointment of panel of committee members, assessors, regulatory assessors and legal advisers**

*(1) Establishment*

The Council hereby establishes (or confirms the establishment of those committees already in being at the date these regulations become effective) the [Disciplinary Committee](#), [Admissions and Licensing Committee](#), [Appeal Committee](#), [Health Committee](#), [Consent Orders Committee](#) and [Interim Orders Committee](#).

*(2) Term of establishment*

Each of the Disciplinary, Admissions and Licensing, Appeal, Health, Consent Orders and Interim Orders Committees shall remain in existence until such time as the Council determines to discharge it.

*(3) The panel of committee members, assessors, regulatory assessors and legal advisers*

The Appointments Board shall, inter alia, appoint individual members to a panel of committee members, assessors, regulatory assessors and legal advisers (hereafter referred to as "the [Panel](#)") in accordance with procedures determined by it from time to time and approved by the Council. The Appointments Board shall, inter alia, have the power to fill any vacancy on the Panel, to appoint additional persons to the Panel, to appraise the performance of Panel members and to remove any member of the Panel in the circumstances specified in regulation 4(4)(b) or 4(5)(c) of these regulations.

*(4) Tenure and Code of Conduct of committee members, assessors and regulatory assessors*

- (a) Subject always to the operation of regulation 4(4)(b) of these regulations, each committee member, assessor and regulatory assessor shall be appointed for an initial term of up to five years, which may be renewed (if both the Appointments Board and the committee member, assessor or regulatory assessor so agree) for up to a further five years, subject to vacation of the appointment by the Appointments Board if the committee member, assessor or regulatory assessor:
  - (i) is by reason of mental disorder either detained in a hospital or made subject to guardianship pursuant to Part II or III of the Mental Health Act 1983 or placed under similar supervision in any other jurisdiction; or (in the case of a committee member only)
  - (ii) fails on three occasions to comply with sitting requirements for any committee without leave of absence from the Appointments Board.
- (b) Each committee member, assessor and regulatory assessor shall be bound by a Code of Conduct (hereafter referred to as "the Code"), which shall be in such form as approved by the Appointments Board from time to time. Alleged breaches of the Code shall be considered by the Appointments Board in accordance with the terms of the Code, and the Appointments Board shall, inter alia, have the power to remove any committee member, any assessor or any regulatory assessor if, in its sole discretion, it finds any alleged breach to be proven.
- (c) The Appointments Board may, in its sole discretion, appoint for a further term of up to three years a committee member, assessor or regulatory assessor.

*(5) Qualifications, tenure and Code of Conduct of legal advisers*

- (a) Legal advisers shall be barristers or solicitors of minimum ten years standing, with at least five years' recent experience of working with tribunals in the field of regulatory law as an advocate, legal adviser or decision-maker.
- (b) Subject always to the operation of regulation 4(5)(c) of these regulations, each legal adviser shall be appointed for an initial term of up to five years, which may be renewed (if both the Appointments Board and the legal adviser so agree) for further terms that the Appointments Board, in its sole discretion, may deem to be appropriate up to a maximum of 15 years in total, subject to vacation of the appointment if the legal adviser:
  - (i) is by reason of mental disorder either detained in a hospital or made subject to guardianship pursuant to Part II or III of the Mental Health Act 1983 or placed under similar supervision in any other jurisdiction; or
  - (ii) fails on two occasions to comply with sitting requirements for any committee without leave of absence from the Appointments Board.
- (c) Each legal adviser shall be bound by a Code of Conduct (hereafter referred to as "the Code"), which shall be in such form as approved by the Appointments Board from time to time. Alleged breaches of the Code shall be considered by the Appointments Board in accordance with the terms of the Code, and the Appointments Board shall, inter alia, have the power to remove any legal adviser if, in its sole discretion, it finds any alleged breach to be proven.

*(6) Incompatibility*

- (a) No member of the Council shall be eligible for appointment to the Panel for the period of time during which he or she remains a member of the Council, and for three years thereafter.
- (b) No individual who has:
  - (i) presented a case or cases for or against the Association;
  - (ii) been a committee member, assessor or regulatory assessor;
  - (iii) been an employee of the Association;
  - (iv) been a member of the Regulatory Board; or
  - (v) been a member of the Appointments Boardin the last three years shall be eligible for service as a legal adviser.

**5. Constitution of Disciplinary, Admissions and Licensing, Appeal, Health, Consent Orders and Interim Orders Committees and eligibility**

(1) The Disciplinary Committee, Admissions and Licensing Committee, Appeal Committee, Health Committee and Interim Orders Committee shall each consist of members of the Panel.

(2) The Disciplinary Committee shall have a quorum of three, including the chairman. Non-accountants shall be in the majority, but at least one member shall be an accountant.

(3) The Admissions and Licensing Committee shall have a quorum of three, including the chairman. Non-accountants shall be in the majority, but at least one member shall be an accountant.

(4) The Appeal Committee shall have a quorum of three, including the chairman. Non-accountants shall be in the majority, but at least one member shall be an accountant.

(5) The Health Committee shall have a quorum of three, including the chairman. Non-accountants shall be in the majority, but at least one member shall be an accountant.

(6) The Interim Orders Committee shall have a quorum of three, including the chairman. Non-accountants shall be in the majority, but at least one member shall be an accountant.

(7) The Consent Orders Committee shall consist of either a chairman and a legal adviser, or an assessor and a legal adviser.

(8) Each committee member appointed to the Panel shall be eligible to sit as a member of each of the Disciplinary, Admissions and Licensing, Appeal, Health and Interim Orders Committees, save that no committee member shall be eligible:

- (a) to sit on the substantive hearing of a case if he was a member of a Consent Orders Committee or an Interim Orders Committee which considered the case at a prior stage; or
- (b) to hear an appeal if he was a member of the committee which determined the case at first instance, or a member of a Consent Orders Committee or an Interim Orders Committee which considered the case at a prior stage; or
- (c) to sit on a Health Committee considering the relevant person's fitness to participate in the appeal process if he was a member of the Committee that determined the case at first instance, or a member of a Consent Orders Committee or an Interim Orders Committee which considered the case at a prior stage.

## **6. Powers and responsibilities of Disciplinary, Admissions and Licensing, Appeal, Health, Consent Orders and Interim Orders Committees**

Any Disciplinary Committee, Admissions and Licensing Committee, Appeal Committee, Health Committee, Consent Orders Committee or Interim Orders Committee exercising the delegated functions of the Council under [bye-law 28](#) (and, to the extent appropriate, under [bye-law 9](#)) shall have the powers and responsibilities as set out in Appendix 1 to these regulations, the powers and responsibilities included in the terms of reference for each committee as specified in Council standing orders, and the powers and responsibilities as otherwise provided in the bye-laws or in regulation or standing order (including these regulations) as made or amended by the Council from time to time.

## **7. General**

### *(1) Compliance with constitutional requirements*

Each of the boards, committees and sub-committees appointed or established pursuant to these regulations may continue to act, provided its meeting is quorate, notwithstanding that its composition does not comply with the requirements of these regulations. In such a case, the Council shall, as soon as practicable, use its powers to ensure compliance with the requirements of these regulations.

### *(2) Remuneration for committee members, assessors, regulatory assessors and legal advisers*

The Council may provide for the payment of remuneration to and the reasonable expenses of any member of the Panel, in each case in accordance with the principles laid down by the Council from time to time.

## 2.5 Regulatory Board and Committee Regulations

### *(3) Attendance by video or telephone link*

Attendance at a hearing by a witness or relevant person may be secured by means of a video or telephone link.

### *(4) Telephone meetings*

Meetings of any board, committee or sub-committee may be held by telephone conference, video conference or by other similar means provided all persons notionally attending the meeting are able to hear and be heard by all the other participants.

### *(5) Divisions*

All committees established pursuant to [regulation 4](#) of these regulations shall have power to meet as divisions. Any division shall, provided it is quorate, have full power to act as the committee in question. For the avoidance of doubt, more than one division of a single committee may meet at the same time.

### *(6) Majority decisions*

Except as otherwise provided by these regulations, all decisions of boards, committees and sub-committees shall be determined by a majority of the votes of the members present, with each member having one vote. In the case of an equality of votes, the Chairman of the relevant board, committee or sub-committee shall have a second or casting vote.

### *(7) Duty to co-operate*

Members and relevant persons shall promptly comply with any request made by, and co-operate with, any board, committee, sub-committee or person appointed or established pursuant to these regulations in the performance of any of its responsibilities and the exercise of any of its powers.

### *(8) Decisions between meetings*

The Chairman of each of the boards, committees and sub-committees appointed or established pursuant to these regulations shall have the power to take decisions, relating to procedural matters, between meetings or hearings of his committee. Such decisions shall be reported to the next meeting of the relevant board, committee and sub-committee.

# Appendix 1

## 1. Disciplinary Committee

The Disciplinary Committee shall have the powers and responsibilities set out in The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014, The Chartered Certified Accountants' Interim Orders Regulations 2014, and all matters related or incidental thereto. Subject always to its duty to apply the requirements of those Regulations, whether express or implied, the Committee shall have the power to do anything which is calculated to facilitate, or be conducive to, the discharge of any of its functions.

## 2. Admissions and Licensing Committee

### (1) Responsibilities

The Admissions and Licensing Committee shall be responsible for performing all the functions ascribed to it in The Chartered Certified Accountants' Membership Regulations 2014, The Chartered Certified Accountants' Authorisation Regulations 2014, The Chartered Certified Accountants' Global Practising Regulations 2003, The Chartered Certified Accountants' Irish Investment Business Regulations 2013, The Chartered Certified Accountants' Designated Professional Body Regulations 2001, The Chartered Certified Accountants' Interim Orders Regulations 2014, The Chartered Certified Accountants' Financial Services Compensation Regulations 1996, and all matters related or incidental thereto. Subject always to its duty to apply the requirements of those Regulations, whether express or implied, the Committee shall have the power to do anything which is calculated to facilitate, or be conducive to, the discharge of any of its functions.

### (2) Further powers

- (a) For the purposes of discharging its responsibilities, the Admissions and Licensing Committee shall have power to:
  - (i) require any relevant person to produce, at a time and place to be fixed by the Admissions and Licensing Committee, his accounting and other records, any other necessary documents, and to supply any other information and explanations relevant to the matter in question;
  - (ii) enter the business premises of any relevant person on such notice (if any) as the Admissions and Licensing Committee may think appropriate;
  - (iii) interview any employee or officer of a relevant person;
  - (iv) require the attendance at specified premises, upon reasonable notice, of any employee or officer of a relevant person;
  - (v) require any relevant person to attend before the Admissions and Licensing Committee on reasonable notice;
  - (vi) appoint any person as its agent or delegate for the purposes of carrying out any of the matters as referred to in paragraph 2(a)(i) or (ii) above;
  - (vii) appoint any one or more of its members or any [officer of the Association](#) or any regulatory assessor as its agent or delegate for the purpose of carrying out any of its responsibilities and exercising any of its powers.

- (b) Every requirement made by the Admissions and Licensing Committee under this regulation shall be made in writing and given to him personally or served by email or sent by post or courier to the relevant person at his or its registered or last known place of address and, when so made and sent, shall be deemed to have been received by the relevant person within 72 hours (excluding Saturdays, Sundays, Bank and Public Holidays) after the time of despatch.

### **3. Appeal Committee**

#### *(1) Responsibilities*

The Appeal Committee shall be responsible for hearing and determining appeals from the decisions of the Disciplinary Committee, the Admissions and Licensing Committee and the Health Committee in accordance with The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014, The Chartered Certified Accountants' Membership Regulations 2014, or any other regulations and/or rules as may be relevant to the circumstances in question.

#### *(2) Powers*

The Appeal Committee shall have all the powers of the Disciplinary Committee, the Admissions and Licensing Committee and the Health Committee in discharging its responsibilities under these regulations, or any other regulations and/or rules as may be relevant to the circumstances in question.

### **4. Health Committee**

The Health Committee shall have the powers and responsibilities set out in The Chartered Certified Accountants' Health Regulations 2014. Subject always to its duty to apply the requirements of those Regulations, whether express or implied, the Committee shall have the power to do anything which is calculated to facilitate, or be conducive to, the discharge of any of its functions.

### **5. Consent Orders Committee**

The Consent Orders Committee shall have the powers and responsibilities set out in The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014. Subject always to its duty to apply the requirements of those Regulations, whether express or implied, the Committee shall have the power to do anything which is calculated to facilitate, or be conducive to, the discharge of any of its functions.

### **6. Interim Orders Committee**

The Interim Orders Committee shall have the powers and responsibilities set out in The Chartered Certified Accountants' Interim Orders Regulations 2014. Subject always to its duty to apply the requirements of those Regulations, whether express or implied, the Committee shall have the power to do anything which is calculated to facilitate, or be conducive to, the discharge of any of its functions.

### **7. Sharing of information and co-operation**

(1) Any board, committee and sub-committee appointed or established under these regulations may co-operate with other bodies in accordance with prevailing legislation, such co-operation to include, without limitation, the sharing of information and the observing of board, committee and sub-committee meetings and hearings, including those conducted in private and their deliberations. Such bodies include, without limitation:

## 2.5 Regulatory Board and Committee Regulations (Appendix 1)

- (a) any bodies having statutory responsibility for the regulation of a relevant person;
- (b) any bodies having statutory responsibility for the prevention or detection of crime, the apprehension or prosecution of offenders, or the assessment or collection of any tax or duty or of any imposition of a similar nature;
- (c) any bodies having statutory responsibility for matters of public protection; and
- (d) any other body exercising an oversight regulatory function in relation to the Association.

(2) Any board, committee and sub-committee appointed or established under these regulations may co-operate with the Council and with any responsible officer or other board, committee or sub-committee of the Association; such co-operation to include, without limitation, the sharing of information and the observing of board, committee and sub-committee meetings.

(3) Any board, committee and sub-committee appointed or established under these regulations may share information with the relevant person's professional indemnity and (if different) fidelity guarantee insurers and, in the case of insolvency practice, the relevant person's enabling bond insurer, on the basis that the recipient treats the information as confidential.

(4) Save as provided by paragraphs 7(1) to (3), all records and other documents produced to a board, committee and sub-committee in exercise by it of its powers hereunder shall be treated by the board, committee and sub-committee as confidential.

(5) For the avoidance of doubt, the functions and activities covered by this paragraph 7 may be carried out without the consent of the relevant person.

## 2.6

# The Chartered Certified Accountants' Authorisation Regulations 2014

## Amended 1 January 2019

The Council of the Association of Chartered Certified Accountants, in exercise of the powers conferred on it by [bye-laws 4](#) and 5 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' Authorisation Regulations 2014. These regulations as amended shall come into force on 1 January 2019.

(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;

*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;

*applicant* means a person who or which has applied or is in the course of applying to the Association for or to renew a certificate;

*application* means an application for or to renew a certificate submitted by an applicant;

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

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

*auditing certificate* means a certificate issued by the Association and referred to in the Practising Regulations;

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

*Central Bank* means the Central Bank of Ireland;

*certificate* means all or any of a practising certificate, auditing certificate, insolvency licence, and investment business certificate (Ireland);

*Chairman* means any person carrying out the function of a Chairman of the Admissions and Licensing Committee, and the functions of the Chairman may, in respect of any application made prior to the final hearing of the case, 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 duly authorised committee of Council;

*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;

*employee* means an individual who is employed in connection with the firm's business under a contract of service or under a contract for services such that he is held out as an employee or consultant of the firm and includes an appointed representative of the firm;

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

*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;

*insolvency licence* means the licence granted by the Association to one of its members to act as an insolvency practitioner;

*insolvency practitioner* means a person authorised to act as such in accordance with section 390(2) of the Insolvency Act 1986 of the United Kingdom;

*Interim Orders Regulations* means The Chartered Certified Accountants' Interim Orders Regulations 2014;

*investment business certificate (Ireland)* means the certificate issued in accordance with The Chartered Certified Accountants' Irish Investment Business Regulations 2013;

*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 and referred to in these regulations;

*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* means, in relation to a firm which is a partnership, a partner, in relation to a body corporate which is a company, a director, and in relation to a body corporate which is a limited liability partnership, a member;

*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;

*Practising Regulations* means The Chartered Certified Accountants' Global Practising Regulations 2003;

## 2.6 Authorisation Regulations

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

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

*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 and includes the holder of any relevant certificate;

*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;

*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) 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. Applications including re-applications for certificates etc.

#### (1) Form of application

- (a) An **applicant** must apply in writing in such form and give such undertakings and pay such fees as may be prescribed from time to time by the Council.
- (b) It shall be for an applicant to satisfy the **Admissions and Licensing Committee** that he or it is eligible for the **certificate** applied for in accordance with the **Practising Regulations**, or, in the case of an **investment business certificate (Ireland)**, the Irish Investment Business Regulations 2013.
- (c) The following provisions of this regulation 3 shall apply to **applications** made under regulation 3(1)(a) above.

#### (2) Procedure: general

- (a) Applications under this regulation shall be considered by the Chairman of the Admissions and Licensing Committee in the absence of the parties and without a hearing, save where the Chairman or the Association determines at any stage that a hearing before the Admissions and Licensing Committee is required in the interests of justice (and, for the avoidance of doubt, for the purpose of this regulation 3, any reference to the Admissions and Licensing Committee may include the Chairman), and the following procedure shall apply.

- (b) The Admissions and Licensing Committee may require the applicant to provide any additional information required at any time after receipt of the application and before a decision is finally made in respect of the application.
- (c) Any information provided by the applicant shall, if the Admissions and Licensing Committee so requires, be verified in such a manner as the Admissions and Licensing Committee may specify.
- (d) The Admissions and Licensing Committee may additionally take into account any other information which it considers appropriate in relation to the applicant, provided such information is disclosed to the applicant not less than 28 days before the date it is due to make a decision on the application where such a disclosure does not constitute a breach by the Admissions and Licensing Committee or by the [Association](#) of any duty to any other person.
- (e) The applicant may, not less than 21 days before the date the Admissions and Licensing Committee is due to make a decision on the application (or such shorter time as the Admissions and Licensing Committee may, in exceptional circumstances, accept), serve on the Admissions and Licensing Committee any additional information and/or written comments or submissions for the Admissions and Licensing Committee's consideration.
- (f) For the purposes of this regulation (including, for the avoidance of doubt, regulation 3(4) below):
  - (i) the Admissions and Licensing Committee considering any application under this regulation may admit oral or documentary evidence whether or not such evidence would be admissible in a court of law;
  - (ii) a copy of a certificate or memorandum of conviction or caution, and of any final judgment, ruling or determination given in any criminal proceedings before any court of competent jurisdiction in the [United Kingdom](#) or in any other country, shall be conclusive proof of the conviction or caution, or of any facts and matters found, as the case may be;
  - (iii) where the applicant was a party to the proceedings, a copy of a certified judgment of the civil proceedings before any court of competent jurisdiction in the United Kingdom or in any other country shall be conclusive proof of the facts and matters found;
  - (iv) where the applicant was a witness in civil proceedings before any court of competent jurisdiction in the United Kingdom or in any other country, a copy of a certified judgment of the civil proceedings shall be prima facie evidence of the facts and matters found;
  - (v) subject to regulation 3(2)(f)(iii) and (iv) above, 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 any disciplinary proceedings.
- (g) After consideration of all of the information provided and/or the applicant's comments or submissions, the Admissions and Licensing Committee shall make a decision on the application.

*(3) Withdrawal of applications*

- (a) Where the applicant wishes to withdraw an application brought under regulation 3, and the applicant has been notified of the date on which the Admissions and Licensing Committee is convening to consider the matter or notice has been served in accordance with [regulation 6\(1\)](#), the applicant must apply in writing to the Admissions and Licensing Committee stating the grounds for withdrawal of the application.

## 2.6 Authorisation Regulations

- (b) Applications under this regulation 3(3) may be made at any time up until the application is determined by the Admissions and Licensing Committee.

### (4) Hearings

- (a) In the event that the Chairman or the Association decides that a hearing is required in the interests of justice, the following provisions, and those at regulation 3(2)(b) to 3(2)(g) and regulation 3(3), shall apply.
- (b) The Association shall determine the date of the hearing and, subject to regulation 3(4)(e), shall give the applicant at least 28 days prior written notice of the date set, in a notice complying with regulation 3(4)(c).
- (c) The said notice shall specify or include:
  - (i) the date, time and place fixed for the hearing of the application;
  - (ii) the matter(s) under consideration, and the evidence presented by the applicant in support of the same;
  - (iii) the evidence on which the Association intends to rely, including documentary evidence and/or witness statements or letters;
  - (iv) the applicant's right to attend the hearing and be represented;
  - (v) the power of the Admissions and Licensing Committee to proceed in the absence of the applicant at the hearing;
  - (vi) the applicant's right to cross-examine any witnesses called by the Association and to call his own witnesses;
  - (vii) that not later than 21 days before the date set for the hearing the applicant must notify the Association whether he intends to attend the hearing and call any witnesses and/or requires the attendance of any witnesses relied upon by the Association for cross-examination (explaining to what extent he disputes their evidence);
  - (viii) 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; and
  - (ix) a summary of the powers of the Admissions and Licensing Committee.
- (d) For the avoidance of doubt, the information and notifications specified in regulation 3(4)(c) above may be provided at different times and supplemented as necessary from time to time.
- (e) The Association may provide all or any of the information referred to in regulation 3(4)(c) above to the applicant less than 28 days before the date set for the hearing. At the hearing the Admissions and Licensing 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 applicant, order that the hearing proceed or be adjourned for such period and subject to such directions as it sees fit.
- (f) Where the applicant fails to attend a hearing, the application may be heard in his absence provided the Admissions and Licensing Committee is satisfied that appropriate notice of the hearing has been given in accordance with regulation 3(4)(b) or 3(4)(e) above.

- (g) The Admissions and Licensing Committee may, at any time, ask questions of the applicant, the Association or any witness.
- (h) The applicant and the Association shall be entitled to make oral submissions with the applicant having the right to speak last.
- (i) The Admissions and Licensing Committee shall announce its decision at the hearing.

*(5) Pre- and post-hearing publicity*

- (a) The Association shall give advance publicity of any hearing taking place in accordance with these regulations in such manner as it thinks fit.
- (b) Subject to regulation 3(5)(c) below, following a hearing the Association shall publish all decisions made by the Admissions and Licensing Committee under regulation 3(6) below, together with the reasons for the 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 Admissions and Licensing Committee shall prepare a private set of reasons in accordance with regulation 3(7) below, to be served upon the parties only, together with a public set of reasons which comply with regulation 3(5)(b) above, as soon as practicable.

*(6) The Admissions and Licensing Committee's decision*

- (a) The Admissions and Licensing Committee may:
  - (i) grant the application;
  - (ii) refuse the application;
  - (iii) grant the application subject to such condition(s) as it considers appropriate; or
  - (iv) adjourn consideration of the application.
- (b) The Admissions and Licensing Committee may accept undertakings from any person as a condition of issuing a certificate.

*(7) Written notice of the decision*

The Admissions and Licensing Committee shall notify the applicant in writing within 14 days of its decision (whether made under regulation 3(2)(g) or 3(4)(i) above), and a written statement of the reasons for the decision shall be given to the applicant at the same time, or within such longer period as shall be necessary in the circumstances.

*(8) Application granted*

- (a) When an application is granted, the applicant shall be issued with the certificate applied for. Where an application is granted subject to conditions, the applicant shall be issued with a certificate once any conditions attaching to its grant have been satisfied or issued with a certificate with the conditions noted on the certificate as appropriate, or issued with a certificate subject to conditions otherwise notified to the applicant in writing.

## 2.6 Authorisation Regulations

- (b) A certificate issued to a sole practice shall be in the name in which he or it carries on his or its practice and shall authorise the carrying on by him or it of the activities to which the certificate relates. A certificate issued to a partnership shall be issued in the partnership name and shall authorise the carrying on of the activities to which the certificate relates in that name:
  - (i) by the partnership to which the certificate is issued;
  - (ii) by any partnership which succeeds to that business; and
  - (iii) by any person who succeeds to that business having previously carried it on in partnership.
- (c) A certificate issued to a company, including a limited liability partnership, shall be issued in the name of the body corporate (or such other trading name as may be agreed by the Association) and shall authorise the carrying on of the activities to which the certificate relates in that name:
  - (i) by the company to which the certificate is issued;
  - (ii) by any company which succeeds to that business; and
  - (iii) by any person who succeeds to that business having previously carried it on in company.
- (d) If there is a dissolution of a partnership or a winding up of a company to which a certificate has been issued, and more than one **firm** subsequently claims to be the successor to the business of the partnership or company as the case may be, the certificate shall be treated as having been withdrawn at the expiration of 28 days from the date of dissolution.
- (e) The authority conferred by a certificate shall, subject to these regulations, extend to the activities to which the certificate relates which are conducted by any individual in his capacity as an **officer, employee** or appointed representative of the firm or company as the case may be.

### (9) Certificates

- (a) Certificates shall be in such form as the Council shall determine subject to compliance with any specific requirements of the **Central Bank** in respect of an investment business certificate (Ireland).
- (b) Certificates shall not be invalidated solely by reason of a clerical error on behalf of the Association or by reason of any failure to follow any procedural requirements of these regulations.

### (10) Administration charge

If an application is withdrawn by the applicant under regulation 3(3), the Admissions and Licensing Committee may charge the applicant such sum as seems reasonable to it to pay or contribute towards the cost of processing the application between its receipt by the Admissions and Licensing Committee and its withdrawal by the applicant but, subject to this, shall return any fee submitted with the application.

### (11) Re-application for certificates

Any former certificate holder may re-apply for a certificate. Such application should be made in the same manner as the original application and will be considered by the Chairman or the Admissions and Licensing Committee in the ordinary way, and in accordance with regulations 3(1) to (10) above, save that:

- (a) the Admissions and Licensing Committee shall have specific regard to the circumstances in which the applicant previously failed to obtain a certificate or ceased to be a certificate holder;
- (b) the Admissions and Licensing Committee may, in its absolute discretion, require him to pass further examinations and/or tests and/or satisfy other requirements before it considers his application for a new certificate; and
- (c) no former certificate holder who has been the subject of a decision made pursuant to these regulations specifying that no future application for a certificate by the applicant will be entertained for a specified period, or until the occurrence of a specified event, may re-apply before the expiry of such period or the occurrence of such event.

#### **4. Validity and renewal**

##### *(1) Validity*

Certificates shall be valid only from the date of issue to the date specified on the certificate unless the Admissions and Licensing Committee otherwise directs or unless, in the case of an investment business certificate (Ireland), the Admissions and Licensing Committee otherwise directs with the agreement of the Central Bank.

##### *(2) Renewal*

- (a) All certificates are renewable annually and any person wishing to renew a certificate held by him must make an application to do so in accordance with regulation 3.
- (b) Any person who holds a certificate in relation to a particular territory and who wishes to apply for the same type of certificate in respect of another territory will be entitled to a certificate relating to the new territory provided that:
  - (i) the eligibility criteria, as referred to in the Practising Regulations, relating to the new territory are no more onerous than the eligibility criteria in the area that the person currently practises; and
  - (ii) the person notifies the Association at least 28 days in advance of his application for a certificate in the new territory.

If the eligibility criteria in the new territory are more onerous than the criteria in the area in which the person currently practises, the person will be required to apply for a certificate as if he were making a new application.

#### **5. Withdrawal of, suspension of, or imposition of conditions on certificates: general**

##### *(1) Mandatory grounds for withdrawal*

The Admissions and Licensing Committee shall withdraw a certificate if:

- (a) it is notified or becomes aware that the holder of the certificate has ceased to be, or never was, eligible to be issued with the certificate and:
  - (i) if the Admissions and Licensing Committee considers, in its absolute discretion, that the situation is remediable and it is appropriate to do so, and the holder has been notified of this situation in writing and the situation has not been remedied within the period of time specified in the notice; and/or

## 2.6 Authorisation Regulations

(ii) for holders of *auditing certificates* only, if the holder is a firm which has ceased to be “controlled by qualified persons” within the meaning of the Practising Regulations, the period of three months has elapsed from the date it ceased to be so controlled;

(b) where the holder is a partnership, it has been dissolved without succession, and where it is a body corporate, it has been wound up without succession.

### *(2) Discretionary grounds for withdrawal*

The Admissions and Licensing Committee may withdraw, suspend or impose conditions upon a certificate if:

- (a) the holder of the certificate so requests;
- (b) it appears that any false, inaccurate or misleading information concerning the holder of the certificate or any of his, or its partners, directors or controllers, as the case may be, has been supplied to the Association;
- (c) the holder of the certificate has failed to submit a properly completed application for renewal as required by regulation 4(2) or fails to comply with a request for information or otherwise to co-operate with the Admissions and Licensing Committee in the exercise of its powers and responsibilities under these regulations;
- (d) the holder of the certificate fails to comply with any condition imposed by the Association pursuant to these regulations;
- (e) where the holder of the certificate is a partnership or company, following its dissolution or winding up there is any doubt in the opinion of the Admissions and Licensing Committee as to the identity or existence of a successor firm or company;
- (f) it is notified or becomes aware that a holder of a certificate or any of its partners, members, directors or controllers has committed a material breach of any of these regulations or other rules and regulations or codes of practice to which he or they are subject (or were subject prior to 1 January 2014) in the carrying on of the activities to which the certificate relates or authorises; or
- (g) the holder of the certificate is not a fit and proper person to hold the certificate in question within the meaning of the Practising Regulations.

### *(3) Regard to relevant matters*

In determining whether to exercise its powers under regulation 5(1) or 5(2) above the Admissions and Licensing Committee shall have regard to such matters as it considers relevant. Without limitation, in determining whether the holder of a certificate is a fit and proper person, the Admissions and Licensing Committee shall have regard to all or any of the matters referred to in the Practising Regulations.

### *(4) Need for a hearing*

Before making a decision to withdraw or suspend a certificate on the grounds specified under regulation 5(1) or 5(2), the Admissions and Licensing Committee shall consider the matter at a hearing, and the following provisions of regulation 6 below shall apply.

### *(5) Interim orders*

Upon the application of the Association or upon its own motion, where a decision is made on the grounds specified under regulation 5(1) or 5(2), the Admissions and Licensing Committee may reconstitute itself as an Interim Orders Committee for purposes of

deciding whether or not to make an interim order, or vary or revoke the terms of an existing interim order; in which circumstances the procedures laid down in the Chartered Certified Accountants' [Interim Orders Regulations](#) 2014 shall apply and the provisions of [regulation 5\(5\)](#) of those regulations shall operate so as to govern the extent to which written notice of any such application may be dispensed with.

## **6. Withdrawal of, suspension of, or imposition of conditions on certificates: hearings**

### *(1) Notice*

- (a) The Association shall determine the date of the hearing and, subject to regulation 6(2), shall give the holder of the certificate at least 28 days' prior written notice of the date set, in a notice complying with regulation 6(1)(b) below.
- (b) The said notice shall specify or include:
  - (i) the date, time and place fixed for the hearing of the case;
  - (ii) the matter(s) under consideration;
  - (iii) the evidence on which the Association intends to rely, including documentary evidence and/or witness statements or letters;
  - (iv) the [relevant person's](#) right to attend the hearing and be represented;
  - (v) the power of the Admissions and Licensing Committee to proceed in the absence of the relevant person at the hearing;
  - (vi) the relevant person's right to cross-examine any witnesses called by the Association and to call his own witnesses;
  - (vii) that not later than 21 days before the date set for the hearing the relevant person must notify the Association whether he intends to attend the hearing and call any witnesses, inviting him to indicate whether or not he accepts all or any of the matters raised and, if he accepts any of the matters, inviting him further to make such submissions as he may wish to be drawn to the Admissions and Licensing Committee's attention;
  - (viii) 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;
  - (ix) a summary of the powers of the Admissions and Licensing Committee.
- (c) For the avoidance of doubt, the information and notifications specified in regulation 6(1)(b) above may be provided at different times and supplemented as necessary from time to time.

### *(2) Short notice*

- (a) The Association may provide all or any of the information referred to in regulation 6(1)(b) above to the relevant person less than 28 days before the date set for the hearing. At the hearing the Admissions and Licensing 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.

## 2.6 Authorisation Regulations

- (b) If the hearing proceeds at short notice, the Admissions and Licensing Committee may suspend or impose conditions upon the certificate. It may not withdraw a certificate until such time as a hearing on normal notice has taken place, which shall be no later than 30 days after the date of the short notice hearing unless a longer period is agreed between the holder of the certificate and the Association.

### (3) *Withdrawal of an application by the Association*

- (a) Where the Association wishes to withdraw an application brought under regulation 5, and notice has been served in accordance with regulation 6(1), the Association must apply in writing to the Admissions and Licensing Committee stating the grounds for withdrawal of the application.
- (b) Applications under this regulation 6(3) may be made at any time up until the application is determined by the Admissions and Licensing Committee.
- (c) Applications under this regulation 6(3) may be considered without a hearing by the Chairman of the Admissions and Licensing Committee, if the parties agree, or by such mode of hearing (including a telephone hearing) as the Admissions and Licensing Committee may direct.

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

- (a) No later than 21 days before the hearing of his case (or such shorter time as the Admissions and Licensing Committee may in exceptional circumstances accept, having regard to the public interest, any prejudice to the Association, and the overall interests of justice) the relevant person must submit:
  - (i) if the matter(s) are denied, a statement of position;
  - (ii) such documentary evidence and witness statements, whether in formal form or otherwise, as he may wish to be drawn to the Admission and Licensing Committee's attention;
  - (iii) the names of any witnesses from the list provided by the Association that he requires to attend the hearing for cross-examination, explaining to what extent he disputes their evidence;
  - (iv) the names and addresses of any witnesses whom he wishes to call in support of his position and, if a witness statement is not being provided, an explanation of the nature of the evidence they will be giving. For the avoidance of doubt, the Association will require such witnesses to attend the hearing for cross-examination unless it indicates otherwise; and
  - (v) confirmation as to whether he wishes to attend the hearing of the case against him.
- (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 **Chairman** who shall have the power to order the attendance of a witness or to make such other order as in his discretion he thinks fit. The decision of the Chairman shall be final.
- (c) If the relevant person fails to comply with the provisions of regulation 6(4)(a)(iv) above, he shall not be entitled to have witnesses attend the hearing save with the agreement of the case presenter or by order of the Chairman who shall give both parties an opportunity to make submissions on the point. The decision of the Chairman shall be final.
- (d) If the relevant person indicates that he does 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 matters raised*

Upon the application of either party or upon its own volition, at any stage in the proceedings the Admissions and Licensing Committee may order that:

- (a) one or more matters be amended; and/or
- (b) one or more matters be added;

provided that the relevant person is not prejudiced in the conduct of his defence.

*(6) Representation*

At the hearing of his case, the relevant person shall be entitled to be heard before the Admissions and Licensing Committee and/or to be represented by such person as he may wish, subject to the discretion of the Admissions and Licensing Committee to determine otherwise or to limit the participation of the relevant person's representative.

*(7) Proceeding in the absence of the relevant person*

Where the relevant person fails to attend a hearing, the case may be heard in his absence provided the Admissions and Licensing Committee is satisfied that he has been served with the documents referred to in regulation 6(1) in accordance with [regulation 11](#) below.

*(8) Adjournments*

- (a) The relevant person or the case presenter may make a written application to the Admissions and Licensing Committee that the hearing be adjourned to a future date. Subject to regulation 6(8)(b) below, such application shall be considered at the outset of the hearing and the Admissions and Licensing 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 if reasonably practicable be considered by the Chairman, who may in his absolute discretion accede to it if he is of the view that it is justified in all the circumstances. If such application is refused by the Chairman, it shall be reconsidered at the outset of the hearing by the Admissions and Licensing Committee in accordance with regulation 6(8)(a) above. For the avoidance of doubt, the Chairman shall be entitled to participate in the reconsideration of the application, and the Chairman's written reasons for denying the application shall be provided to the Admissions and Licensing Committee.
- (c) In advance of the hearing, at the outset of the hearing, or at any time during the hearing, the Chairman or the Admissions and Licensing Committee may direct that the case should be adjourned to an appropriate date.
- (d) The Chairman or the Admissions and Licensing 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 Admissions and Licensing Committee or otherwise;
  - (ii) that the relevant person allow any officer of the Association to enter his business premises on such notice (if any) as the Admissions and Licensing Committee may think appropriate and interview any employee of the relevant person;

## 2.6 Authorisation Regulations

- (iii) that the relevant person procure the attendance of any of his employees at specific premises, upon reasonable notice;
- (iv) that any additional evidence be served by the relevant person or the Association by a specified date.
- (e) The Chairman or the Admissions and Licensing 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.
- (f) Before making a decision, the Chairman or the Admissions and Licensing Committee as appropriate shall invite representations from the other party.
- (g) The Chairman or the Admissions and Licensing Committee shall give written reasons for a decision to refuse or grant a request for an adjournment.
- (h) Where the hearing of the case has been adjourned, the Admissions and Licensing Committee may reconstitute itself as an Interim Orders Committee, for the purpose of deciding whether to make one or more of the orders set out in The Chartered Certified Accountants' Interim Orders Regulations, or vary or revoke the terms of an existing order.
- (i) For the avoidance of doubt, where the relevant person has already been served with the documents listed in regulation 6(1) and/or 6(2), an adjournment does not give rise to a requirement to re-serve them either 28 days before the date set or at all; but the relevant person shall be notified of the time and place fixed for the adjourned hearing as soon as practicable.

### *(9) Case presenter*

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

### *(10) Advisers to the Admissions and Licensing Committee*

All hearings of the Admissions and Licensing Committee under this regulation 6 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) Power to refer to a health hearing*

At any time before or during the hearing, the Admissions and Licensing Committee may order that the hearing be adjourned and referred to a health hearing before a [Health Committee](#) in which circumstances the relevant provisions of the [Health Regulations](#) shall apply.

*(12) Hearings*

- (a) Hearings of the Admissions and Licensing Committee shall be conducted in public unless the Committee is satisfied:
  - (i) having given the parties, and any third party from whom the Admissions and Licensing 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 Admissions and Licensing 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 Admissions and Licensing Committee in its absolute discretion shall determine.

*(13) Exclusion of persons from a hearing*

The Admissions and Licensing 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.

*(14) Pre- and post-hearing publicity*

- (a) The Association shall give advance publicity of the proceedings of the Admissions and Licensing Committee, in such manner as the Association thinks fit.
- (b) Any directions given in the case or any conditions imposed upon an adjournment shall not be published unless the Admissions and Licensing Committee otherwise directs, in which case the directions or conditions shall be published in accordance with regulation 6(14)(c)(i) as if they were orders.
- (c) Subject to regulation 6(14)(d) below, following a hearing:
  - (i) in the event that an order, suspension or condition relating to the certificate of the relevant person is made under regulation 6(16)(a)(ii) to (iv), the Association shall publish the same, together with the reasons for the Admissions and Licensing Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable;
  - (ii) in the event that an order, suspension or condition relating to the certificate of the relevant person is not made under regulation 6(16)(a)(ii) to (iv), the Association shall not publish the reasons for the Admissions and Licensing Committee's decision, unless the relevant person requests publication of the decision in whole or in summary form;
  - (iii) in the event that the relevant person relinquishes his certificate before a hearing under this regulation takes place, details of that fact and of any consequential orders made by the Admissions and Licensing Committee shall be published, together with the reasons for the Admissions and Licensing Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable.

## 2.6 Authorisation Regulations

- (d) Following a hearing which has (in whole or in part) been held in private, the Admissions and Licensing Committee shall prepare a private set of reasons in accordance with regulation 6(17) to be served upon the parties only, together with a public set of reasons which comply with regulation 6(14)(c), as soon as practicable.
- (e) 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 details of any orders made by the Admissions and Licensing Committee, which may include the sanctioning powers set out in regulation 5 of the Statutory Auditors and Third Country Auditors Regulations 2016 as applicable, shall be published in accordance with regulation 6 of the Statutory Auditors and Third Country Auditors Regulations 2016.
- (f) The Insolvency Service may publish the names of holders or former holders of the Association's [insolvency licence](#) who are subject to a decision of the [regulatory assessor](#) under regulation 7 below or the Admissions and Licensing Committee under this regulation, and details of the decision made, in such publications and in such a manner as it thinks fit.

### (15) Procedure at hearings

- (a) The procedure to be adopted in relation to any hearing shall, subject to the following paragraphs of this regulation 6(15), be such as the Admissions and Licensing Committee shall, in its absolute discretion, determine.
- (b) The relevant person and the Association may appear at the hearing in person and/or by solicitor, counsel or other representative and may call witnesses who may give evidence and be cross-examined. The Admissions and Licensing Committee may, at any time, ask questions of the relevant person.
- (c) The relevant person and the Association shall be entitled to make oral submissions with the relevant person having the right to speak last.
- (d) The Admissions and Licensing Committee shall announce its decision at the hearing.

### (16) The Admissions and Licensing Committee's decision

- (a) The Admissions and Licensing Committee may:
  - (i) dismiss or refuse the application;
  - (ii) order that the relevant person's certificate be withdrawn;
  - (iii) suspend the relevant person's certificate;
  - (iv) impose conditions on the relevant person's certificate;
  - (v) specify that no future application for a certificate by the relevant person will be entertained for a specified period or until the occurrence of a specified event;
  - (vi) appoint a regulatory assessor as more fully set out under regulation 7 below.
- (b) The suspension of a certificate pursuant to regulation 6(16)(a)(iii) shall be for a specified period or until the occurrence of a specified event or until specified conditions are complied with. While the certificate is suspended, it shall be deemed not to be held.
- (c) Conditions may be imposed upon a certificate under regulation 6(16)(a)(iv) of a type and for as long as the Admissions and Licensing Committee considers appropriate.

- (d) The Admissions and Licensing Committee may, in accordance with [regulation 2\(2\)\(a\)\(vii\)](#) of Appendix 1 to The Chartered Certified Accountants' Regulatory Board and Committee Regulations 2014, appoint any regulatory assessor as its agent or delegate for the purpose of carrying out any of its responsibilities and exercising any of its powers to impose conditions on certificates and/or conditions on a future re-application for a certificate.
- (e) At the conclusion of the hearing of the Admissions and Licensing Committee, the Admissions and Licensing Committee may, where appropriate, rescind any interim order made by the Interim Orders Committee in relation to the matters under consideration.

*(17) Written notice of the decision*

Written notice of the decision made by the Admissions and Licensing Committee under regulation 6(16) shall be given to the relevant person within 14 days of the decision, and a written statement of the reasons for the decision of the Admissions and Licensing Committee shall accompany the notice unless a longer period for the provision of such reasons is necessary in the circumstances.

*(18) Continuity*

- (a) Where a certificate has been suspended or withdrawn, the Admissions and Licensing Committee may order that the holder of the certificate request his continuity nominee to take responsibility for his practice.
- (b) In addition, where an insolvency licence has been suspended or withdrawn, the Admissions and Licensing Committee may order that the Association procure that an application is made to the Court to transfer any appointments held by the practitioner to his continuity nominee or other individual.

*(19) Guidance*

The Admissions and Licensing Committee may take instructions from the Central Bank concerning any of the matters listed in Part VII of the Investment Intermediaries Act, 1995 of the Republic of Ireland in respect of its responsibility for the issue or withdrawal of an investment business certificate (Ireland).

## **7. Imposition of conditions on certificates by a regulatory assessor**

*(1) Referral to a regulatory assessor*

The regulatory assessor may, under regulation 6(16)(a)(vi) for the purpose of carrying out any of the Admissions and Licensing Committee's responsibilities and exercising any of its powers, impose conditions on certificates and/or on a future re-application for a certificate.

*(2) Imposition of conditions on certificates by a regulatory assessor*

The regulatory assessor may, if in his absolute discretion he thinks fit, impose conditions upon a certificate if:

- (a) the holder of the certificate so requests;
- (b) it appears that any false, inaccurate or misleading information concerning the holder of the certificate or any of his or its partners, directors, controllers or members, as the case may be, has been supplied to the Association;

## 2.6 Authorisation Regulations

- (c) the holder of the certificate has failed to submit a properly completed application for renewal as required by [regulation 4\(2\)](#) or fails to comply with a request for information or otherwise to co-operate with the regulatory assessor in the exercise of its powers and responsibilities under these regulations;
- (d) the holder of the certificate fails to comply with any condition imposed by the Association pursuant to these regulations;
- (e) where the holder of the certificate is a partnership or company, following its dissolution or winding up there is any doubt in the opinion of the regulatory assessor as to the identity or existence of a successor firm or company;
- (f) the Association is notified or becomes aware that a holder of a certificate or any of its partners, members, directors or controllers has committed a material breach of any of these regulations or other rules and regulations or codes of practice to which he or they are subject (or were subject prior to 1 January 2014) in the carrying on of the activities to which the certificate relates or authorises;
- (g) the holder of the certificate is not a fit and proper person to hold the certificate in question within the meaning of the Practising Regulations; or
- (h) for any other reason, it is in the public interest to do so.

In determining whether to exercise his powers under this regulation 7(2) the regulatory assessor shall have regard to such matters as he considers relevant. Without limitation, in determining whether the holder of a certificate is a fit and proper person, the regulatory assessor shall have regard to all or any of the matters referred to in the Practising Regulations.

### *(3) The regulatory assessor's decision*

The regulatory assessor may:

- (a) consider that no regulatory action is necessary;
- (b) impose conditions on the holder of a certificate; or
- (c) refer the case to the Admissions and Licensing Committee.

### *(4) Consideration of future applications*

The regulatory assessor may specify that no future application for a certificate by the relevant person will be entertained for a specified period or until the occurrence of a specified event.

### *(5) Communication of the decision*

The regulatory assessor's decision shall be notified to the holder or former holder of a certificate as appropriate and shall include a written statement of the reasons for his decision.

### *(6) Post-decision publicity*

- (a) Save where the regulatory assessor determines upon the application of either party or upon receiving representations from any third party from whom the regulatory assessor considers it appropriate to hear, that the particular circumstances of the case outweigh the public interest in publishing the decision made by the regulatory assessor under regulation 7(3), all such decisions shall be published, together with the reasons for the same in whole or in summary form, naming the relevant person, as soon as practicable in such manner as the Association thinks fit.

- (b) (i) Save where the circumstances in regulation 7(6)(b)(ii) exist, in the event that the relevant person relinquishes his certificate before a decision under this regulation 7 is made, details of that fact and of any consequential decisions taken by the regulatory assessor shall be published, together with the reasons for any such consequential decisions of the regulatory assessor in whole or in summary form, naming the relevant person, as soon as practicable in such manner as the Association thinks fit.
- (ii) The circumstances referred to in regulation 7(6)(b)(i) exist where the regulatory assessor determines upon the application of either party or upon receiving representations from any third party from whom the regulatory assessor considers it appropriate to hear, that the particular circumstances of the case outweigh the public interest in publishing details of the fact of the relevant person relinquishing his certificate before a decision under this regulation 7 is made and of any consequential decisions taken by the regulatory assessor, which may include but is not limited to prejudice to any of the parties.

*(7) Right of referral to the Admissions and Licensing Committee*

- (a) The holder or former holder of a certificate shall have the right to have his case referred to the Admissions and Licensing Committee for its consideration at a hearing if he disagrees with the decision of the regulatory assessor to impose conditions on a certificate and/or on a future re-application for a certificate, or with a direction regarding publicity made under regulation 7(6) above.
- (b) If the holder or former holder of a certificate wishes to exercise his rights under regulation 7(7)(a) above, he shall notify the Association in writing within 30 days of receiving the notification of the regulatory assessor's decision. Such notification shall include a description of the aspects of the decision the holder of a certificate disagrees with and why.
- (c) The Association shall have the right to have the case referred to the Admissions and Licensing Committee for its consideration at a hearing if it disagrees with the decision of the regulatory assessor.
- (d) If the Association wishes to exercise its rights under regulation 7(7)(c) above, the Association shall notify the holder of a certificate in writing within 30 days of receiving the notification of the regulatory assessor's decision. Such notification shall include which aspects of the decision the Association disagrees with and why.
- (e) Regulation 6 shall apply to a hearing convened pursuant to regulations 7(7)(a) or 7(7)(c).

*(8) Application to withdraw a referral to the Admissions and Licensing Committee*

- (a) Where a party seeks to withdraw a referral to the Admissions and Licensing Committee made under regulation 7(7)(a) or 7(7)(c), and notice has been served in accordance with regulation 6(1), the relevant party must apply in writing to the Admissions and Licensing Committee stating the grounds for withdrawal of the referral.
- (b) Applications under regulation 7(8)(a) may be made at any time up until the application is determined by the Admissions and Licensing Committee.
- (c) Applications under regulation 7(8)(a) may be considered without a hearing by the Chairman of the Admissions and Licensing Committee, if the parties agree, or by such mode of hearing (including a telephone hearing) as the Admissions and Licensing Committee may direct.

## 8. Correction of errors

### (1) Slip rule

- (a) Where the order and/or written statement of the reasons for the decision of the Admissions and Licensing 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.
- (b) The Chairman of the Admissions and Licensing Committee 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) The application may be considered 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 Admissions and Licensing Committee which made the order and/or written statement of reasons for the decision which are the subject of the application. The Admissions and Licensing Committee may not conduct a re-hearing of the case.
- (e) The Admissions and Licensing Committee may of its own motion vary its own order and/or written statement of reasons for the decision for the purpose of making the meaning and intention clear.

### (2) New evidence

The Admissions and Licensing 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.

## 9. Effective date and appeals

### (1) Appeals procedure

- (a) A person ("the appellant") aggrieved by any order of the Admissions and Licensing Committee notified to him or it made pursuant to [regulations 3\(6\)](#) or [6\(16\)](#) of these regulations may appeal to the [Appeal Committee](#) in accordance with the Association's appeal procedures as set out in The Chartered Certified Accountants' Appeal Regulations 2014 (hereafter referred to as "the Appeal Regulations"). Any such appeal shall be dealt with in accordance with the [Appeal Regulations](#).
- (b) The Association may appeal against an order of the Admissions and Licensing Committee in accordance with the Appeal Regulations.

### (2) Effective date

Any decision made by the Admissions and Licensing Committee pursuant to regulations 3(6) or 6(16) shall take effect from the date of the expiry of the appeal period referred to in the Appeal Regulations unless:

- (a) the appellant shall duly give notice of appeal prior to the expiry of such period in which case it shall become effective (if at all) as specified in the Appeal Regulations; or
- (b) the Admissions and Licensing Committee directs that, in the interests of the public, the order should have immediate effect, subject to its being varied or rescinded on appeal as specified in the Appeal Regulations.

*(3) Effective date for Republic of Ireland statutory audit cases*

- (a) In respect of cases involving statutory audits and the relevant person is from the Republic of Ireland, where the Admissions and Licensing Committee orders that the relevant person's certificate be withdrawn on the grounds set out under regulations 5(1) or 5(2) above, the order to withdraw the certificate shall not take effect until one of the following conditions has been met:
  - (i) the period for making an appeal has expired without such an appeal having been made;
  - (ii) the appeal has taken place and the order to withdraw the relevant person's certificate has been confirmed; or
  - (iii) the appeal has been withdrawn.
- (b) This provision applies to any cases referred by the [Disciplinary Committee](#) to the Admissions and Licensing Committee under [regulation 13\(9\)\(a\)](#) of the Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014.

## **10. Costs**

Regardless of the outcome of the application, the Admissions and Licensing Committee shall not have power to order the payment of costs by either party.

## **11. 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 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 11(1) above 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 him 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.

## 12. Attendance

A relevant person may attend a hearing of the Admissions and Licensing Committee where he is the relevant person concerned notwithstanding that he may previously have indicated that he did not intend to attend.

## 13. 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 Admissions and Licensing Committee or the [Secretary](#) may direct that the hearing before the Admissions and Licensing Committee take place in that country.

## 14. Applications for waivers etc.

Pursuant to various regulations of the Association, the Admissions and Licensing Committee may consider applications for waivers, variations or suspensions of such regulations. For the avoidance of doubt, and save where the same conflict with any express provision of such regulations, the following provisions of these regulations shall apply to such applications: [regulations 3](#) and [8 to 15](#).

## 15. Cross-applicability of these regulations to other regulations dealing with applications for certificates, approvals, membership etc.

Save where the same conflict with the express provisions of various regulations of the Association dealing with applications for certificates, approvals, membership etc., regulations 3 and 8 to 15 of these regulations shall apply to such applications. For the avoidance of doubt, such applications include those arising under [regulation 3](#) of The Chartered Certified Accountants' Irish Investment Business Regulations 2013 and under section [B7 paragraph 15](#) of the Association's Code of Ethics and Conduct.

## 16. Waiver

The Admissions and Licensing 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 his or its case.

## 2.7

# The Chartered Certified Accountants' Complaints and Disciplinary Regulations 2014

## Amended 1 January 2019

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 2019.

(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 him in [regulation 9\(2\)](#);

*certificate* means all or any of a practising certificate, auditing certificate, insolvency licence, and investment business certificate (Ireland);

## 2.7 Complaints and Disciplinary Regulations

*Chairman* means any person carrying out the function of a Chairman of the Disciplinary Committee, and the functions of the Chairman may, in respect of any application made prior to the final hearing of the case, be exercised by any appropriately appointed person notwithstanding that he or she is 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 Consent Orders Committee made under these regulations;

*Consent 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;

*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 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;

*disciplinary process* means disciplinary proceedings brought under these regulations;

*finding* means, in the context of a decision of the Disciplinary Committee or the Consent Orders Committee, 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 10\(b\)](#) to lay a complaint before the relevant committee of Council or individual if he or she is of the opinion that the complaint ought to be investigated by that committee or individual;

## 2.7 Complaints and Disciplinary Regulations

*investment business certificate (Ireland)* means the certificate issued in accordance with The Chartered Certified Accountants' Irish Investment Business Regulations 2013;

*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 Consent Orders Committee 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, his client or any person representing his 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
- (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 he 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;

## 2.7 Complaints and Disciplinary Regulations

*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 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) 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 his 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 he wishes to make in relation to the complaint. Such further representations must be notified to the Association in writing.
- (d) The investigating officer shall reconsider his 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 his opinion that conciliation was unsuccessful, he shall notify the relevant person and the complainant accordingly, giving reasons for his 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 he is minded to investigate in light of the complaint and invite the relevant person to comment in writing upon them.

## 2.7 Complaints and Disciplinary Regulations

- (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 he 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 his 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 his 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 he 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 him appropriate to assist him 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, he 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 he disagrees with and why. For the avoidance of doubt, no request for a review shall be considered by the assessor unless in his 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.

(4) Before concluding his 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 him appropriate to assist him in his review, including advice from one or more other assessors;

and the assessor may adjourn his review for such purposes.

(5) At the conclusion of his 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 he shall specify the allegations which should be the subject of the report, return the file to the investigating officer in order for him to prepare a report under regulation 4(3)(d)(i) above, and direct that the file be referred back to him as soon as regulation 4(3)(d)(i) has been complied with.

(6) The assessor shall give written reasons for his 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, he 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 his decision that the case should be closed and the assessor's reasons for his 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 his decision in light of it. In that event, the assessor shall have the same powers as he had in respect of his 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 him appropriate to assist him, including advice from one or more other assessors.
- (c) Before making his determination, the assessor shall be satisfied that the relevant person has been given the opportunity to comment in writing upon the allegations against him 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, he shall give reasons for his 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 he shall give reasons for his 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 he has determined there is a case to answer should rest on the relevant person's file;and, in either case, he shall give reasons for his decision.
- (b) In addition, the assessor may refer an issue to the practice monitoring department of the Association, in which case he shall give reasons for his decision.
- (c) The assessor shall not refer a case to the Disciplinary Committee unless he 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, he 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, he 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 he 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 his 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 his 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 he has closed a case but advised the relevant person that he believes 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 during the consideration of a complaint, 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 he is 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 he 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 he would not be agreeable to seeking to dispose of the complaint by way of consent order, the conciliation or investigation of the complaint shall proceed in accordance with regulation 4(2) or 4(3) above, as applicable.

(4) Subject to the relevant person providing written confirmation by the specified date of his 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, he 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 or investigation of the complaint will proceed in accordance with regulation 4(2) or 4(3) above, 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 his 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 [Consent Orders Committee](#) which shall determine 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 the Consent Orders Committee making its 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.

(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 the Consent Orders Committee in accordance with regulation 8(8) above, the conciliation or investigation of the complaint will proceed in accordance with regulation 4(2) or 4(3) above, 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) The Consent Orders Committee 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) The Consent Orders Committee 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 the Consent Orders Committee 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 its powers set out at regulation 8(11) above, the Consent Orders Committee 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 the Consent Orders Committee, 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 of the Consent Orders Committee shall be published, naming the relevant person, as soon as practicable and in such manner as the Association thinks fit.

(16) 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 he 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 his decision. In that event, the assessor shall be provided with any new information that has been obtained and shall have the same powers as he had in respect of his 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 [Chairman](#) for the hearing of the allegations to be deferred on the ground that it is in the public interest to do so;
- (b) the Chairman shall decide whether to grant or refuse the application, giving reasons for his decision, and may take advice from the [legal adviser](#) before making his decision;
- (c) the parties shall be notified of the Chairman's decision within seven days and the reasons for his decision within 21 days or as soon as practicable thereafter;
- (d) if the Chairman refuses the application, his 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 Chairman 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 Chairman shall decide whether to grant or refuse the application, giving reasons for his decision, and may take advice from the legal adviser before making his decision;
- (d) the parties shall be notified of the Chairman's decision within seven days and the reasons for his decision within 21 days or as soon as practicable thereafter;
- (e) if the Chairman 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 Chairman in accordance with [regulation 15](#);
- (f) if the Chairman refuses the application, his 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;

## 2.7 Complaints and Disciplinary Regulations

- (v) the relevant person's right to cross-examine any witnesses called by the Association and to call his 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;
  - (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 his case the relevant person must notify the Association whether he intends to attend the hearing and call any witnesses, inviting him to indicate whether or not he accepts all or any of the allegations made and, if he accepts any of the allegations, inviting him further to make such statements in mitigation as he 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 Chairman, 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 Chairman 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 Chairman 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;
  - (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 his 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 he 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 he requires to attend the hearing for cross-examination, explaining to what extent he disputes their evidence;
  - (iv) the names and addresses of any other witnesses whom he wishes to call in his 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 he wishes to attend the hearing of the case against him.
- (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 Chairman who shall have the power to order the attendance of a witness or to make such other order as in his discretion he thinks fit. The decision of the Chairman 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, he shall not be entitled to have witnesses attend the hearing save with the agreement of the case presenter or by order of the Chairman who shall give both parties an opportunity to make submissions on the point. The decision of the Chairman shall be final.
- (e) If the relevant person indicates that he does 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.

## 2.7 Complaints and Disciplinary Regulations

### (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 Chairman 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 his defence.
- (b) Any such application made in advance of the hearing shall, if reasonably practicable, be considered by the Chairman in accordance with this regulation. If such application is refused by the Chairman, 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 Chairman shall be entitled to participate in the reconsideration of the application, and the Chairman's written reasons for refusing the application shall be provided to the Disciplinary Committee.
- (c) Before making a decision, the Chairman or the Disciplinary Committee as appropriate shall invite representations from the parties.
- (d) The Chairman 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 his case, the relevant person shall be entitled to be heard before the Disciplinary Committee and/or to be represented by such person as he 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 his absence provided the Disciplinary Committee is satisfied that he 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 Chairman in accordance with this regulation. If such application is refused by the Chairman, 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 Chairman shall be entitled to participate in the reconsideration of the application, and the Chairman'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 Chairman, who may in his absolute discretion accede to it if he is of the view that it is justified in all the circumstances. If such application is refused by the Chairman, 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 Chairman shall be entitled to participate in the reconsideration of the application, and the Chairman'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 Chairman 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.
- (e) The Chairman 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 his business premises on such notice (if any) as the Disciplinary Committee may think appropriate and interview any employee of the relevant person;
  - (iii) that the relevant person procure the attendance of any of his 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 his or its 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 Chairman 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 Chairman or the Disciplinary Committee as appropriate shall invite representations from the other party.
- (h) The Chairman 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.

## 2.7 Complaints and Disciplinary Regulations

### *(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, the Disciplinary Committee may order that the hearing be adjourned and referred to a health hearing.

## **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 his 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.
- (e) The Insolvency Service may publish the names of holders or former holders of the Association's insolvency licence who are subject to an order made by the Disciplinary Committee, and details of the findings and/or orders made, in such publications and in such manner as it thinks fit. For the avoidance of doubt, the details contained in such publicity are not limited to those published by the Association pursuant to regulation 11(3)(b).

## 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.
- (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 his case, if the relevant person is in attendance he shall be invited to state whether or not he wishes 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 Chairman shall announce that such facts have been found proved.

## 2.7 Complaints and Disciplinary Regulations

### (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 him.
- (c) The relevant person shall then be invited to respond by presenting his 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 he is in attendance to make any statement in mitigation. If he 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 he be admonished, reprimanded or severely reprimanded;
- (c) that he 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 he be fined a sum not exceeding £50,000;

- (e) that he 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 he waive or reduce his 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 he be admonished, reprimanded or severely reprimanded;
- (c) that he 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 he 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 he 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 him 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 he be admonished, reprimanded or severely reprimanded;

## 2.7 Complaints and Disciplinary Regulations

- (c) that he 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 he 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 he be admonished, reprimanded or severely reprimanded;
  - (c) that he be fined a sum not exceeding £50,000;
  - (d) that he 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 he waive or reduce his 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 he be admonished, reprimanded or severely reprimanded;
  - (c) that he 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 him 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 he 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 his or its 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](#), insolvency licence, [investment business certificate \(Ireland\)](#) and/or other certificate issued by the Association, and/or his or its 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 his 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 his 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 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.
  - (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 Chairman 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 his or its own motion amend the wording of his 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\(9\)\(b\)](#) 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 Chairman 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 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 him 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:

## 2.7 Complaints and Disciplinary Regulations

- (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 he is the relevant person concerned notwithstanding that he may previously have indicated that he 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 save that the reference therein to any amount 'payable to the Association' shall for these purposes read 'payable to FRC'. For the avoidance of doubt, the failure to satisfy in full any amount imposed by way of fine or costs payable to FRC 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 his 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.

## 2.8

# The Chartered Certified Accountants' Health Regulations 2014

## Amended 1 January 2019

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' Health 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, Disciplinary Committee, Appeal Committee, Health Committee and Interim Orders Committee* mean committees 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;

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

*Authorisation Regulations* means The Chartered Certified Accountants' Authorisation Regulations 2014;

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

*case presenter* has the meaning ascribed to him in the Complaints and Disciplinary Regulations;

*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 duly authorised committee of Council;

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

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

*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;

*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. Applicability

These regulations apply where it appears that a relevant person:

- (a) during the course of an investigation into any complaint or after a case has been referred to the [Disciplinary Committee](#), may be too ill to participate in the disciplinary process;
- (b) at any time before or during a hearing before the [Admissions and Licensing Committee](#) under [regulation 6](#) of the [Authorisation Regulations](#), may be too ill to participate in the proceedings; or
- (c) after a case has been referred to the [Appeal Committee](#), may be too ill to participate in the appeal process but does not wish to withdraw his appeal.

### 4. Ill health

(1) *Assertion by relevant person*

Where it is asserted on behalf of a relevant person that he is too ill to participate in the process or proceedings, the relevant person shall submit within seven days:

- (a) medical evidence to support the assertion, including a prognosis and indication as to when, if at all, the relevant person would be well enough to participate in the process or proceedings;
- (b) if he has been or is a principal of a [firm](#), details of any arrangements he has made for the continuity of his practice during the period of his ill health; and

## 2.8 Health Regulations

- (c) if he holds a certificate or licence from the [Association](#), medical evidence addressing the extent to which his asserted ill health impacts upon his fitness to carry out the activities authorised by that certificate or licence and his ability to conduct his practice with reasonable care and skill.

### *(2) Examination of the relevant person*

- (a) If at any time it appears to the Association that the circumstances set out in regulation 3 may have arisen, the Association may:
  - (i) invite the relevant person to be examined by a doctor or other medical professional of the Association's choice;
  - (ii) invite the relevant person to sign a form of consent, granting the doctor or other medical professional of the Association's choice access to his clinical records for the purpose of the examination and report.
- (b) The Association shall disclose to the relevant person any written opinion or information received by it pursuant to its invitation, and shall give him a reasonable opportunity to respond.
- (c) Any failure on the part of the relevant person to co-operate with the process set out at (a) above shall be taken into account in the assessment of that person's ill health, and in assessing the weight to be given to the evidence filed on his behalf.

### *(3) Deferral or withdrawal of the disciplinary process*

If it appears to the Association that the circumstances set out in regulation 3 may have arisen:

- (a) the investigating officer shall have discretion to defer the investigation, in accordance with [regulation 4\(5\)](#) of the [Complaints and Disciplinary Regulations](#);
- (b) the [case presenter](#) may apply to the [Health Committee](#) to withdraw the allegations against the relevant person completely or defer proceeding with the allegations for a period of time up to 12 months or rest the allegations on file.

### *(4) Referral to health hearing*

Without prejudice to the foregoing provisions of this regulation, at any time at the request of the Association, the relevant person, the assessor, or by order of the Disciplinary Committee, Admissions and Licensing Committee, [Interim Orders Committee](#) or Appeal Committee, the question of the relevant person's fitness to participate in the process or proceedings shall be considered by the Health Committee at a health hearing.

## **5. Notice of hearings**

(1) On a case being referred to the Health Committee, the Association shall determine the date the case is to be heard and, subject to regulation 5(2) below, no later than 14 days before the date set, the relevant person shall be provided with a notice which shall specify:

- (a) the date, time and place fixed for the hearing of the case;
- (b) the basis on which the referral is made, and (to the extent to which it has not already been provided) the evidence that is relevant to the same;
- (c) the relevant person's right to attend the hearing and be represented;

- (d) the power of the Health Committee to proceed in the absence of the relevant person at the hearing;
- (e) the relevant person's right to cross-examine any witnesses called by the Association and to call his own witnesses;
- (f) that not later than 7 days before the date set for the hearing the relevant person must notify the Association whether he intends to attend the hearing and call any witnesses;
- (g) to the extent that the same has not already been provided, 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;
- (h) 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
- (i) a summary of the powers of the Health Committee.

(2) For the avoidance of doubt, the information and notifications specified in regulation 5(1) above may be provided at different times and supplemented as necessary from time to time.

(3) In exceptional circumstances the Association may provide all or any of the documents referred to in regulation 5(1) above to the relevant person less than 14 days before the date set for hearing. The Health 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.

(4) Save in very urgent cases, the relevant person shall give the Association and the Health Committee at least 7 days' advance notice of:

- (a) whether he intends to attend the hearing;
- (b) any statement of defence to the application;
- (c) any documentary evidence or witness statements (whether in formal form or otherwise) on which he wishes to rely; and
- (d) the names of any witnesses from the list provided by the Association that he requires to attend for cross-examination, explaining to what extent he disputes their evidence.

## **6. Health hearing: procedure and evidence**

### *(1) Burden of proof*

It shall be for the person or body making the application, or, if the issue is referred by the Disciplinary Committee, the Interim Orders Committee or the Appeal Committee upon its own motion, the Association, to satisfy the Health Committee that the relevant person is unfit to participate in the process or proceedings.

*(2) Attendance*

If the relevant person is too ill to be present at the hearing, he may attend by way of telephone or video link.

*(3) Proceeding in the absence of the relevant person*

Where the relevant person fails to attend a hearing, the case may be heard in his absence provided the Health Committee is satisfied that he has been provided with any documentary evidence submitted by the Association pursuant to [regulation 5\(1\)](#) above.

(4) The Health Committee may hear oral evidence at the hearing from witnesses whose written evidence has been submitted under regulation 5(1) and/or 5(4) above, if the evidence is not agreed by the parties, or if it considers that supplementary oral evidence or the questioning of a witness will assist it in discharging its functions fairly and properly.

*(5) Expert evidence*

The Health Committee may at any stage instruct an expert to act as its medical adviser.

## **7. Health hearing: determinations**

*(1) Fitness to participate*

During the health hearing, the Health Committee shall first determine whether it is satisfied that the relevant person is unfit to participate in the process or proceedings, and:

- (a) in the event that he is found to be fit to participate, the Health Committee shall make a finding to that effect, and shall make any directions required to enable the process or proceedings to continue as soon as reasonably practicable;
- (b) in the event that he is found to be unfit, the Health Committee shall further consider the matters set out below.

*(2) Withdrawal, rest on file, deferral*

- (a) The Health Committee shall determine, having regard to the nature of the allegations against the relevant person and the supporting evidence, whether the process or proceedings shall be withdrawn, rest on file or be deferred for such period as it sees fit (but for no longer than 12 months).
- (b) Where an application for permission to appeal or an appeal is pending before the Appeal Committee or its Chairman, the Health Committee may determine that the proceedings shall be withdrawn, rest on file or be deferred in accordance with (a) above; or it may determine that the appeal process shall continue, where it appears to the Health Committee to be in the interests of justice, having regard to all the circumstances.

*(3) Consequential orders*

- (a) In the event that the proceedings are deferred under regulation 7(2), the Health Committee shall further consider whether to make one or more of the following orders:
  - (i) that any certificate and/or licence issued to the relevant person 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 or made subject to conditions for a specified period or until further order of the Health Committee;

- (ii) in the case of a relevant person who is an individual, that the relevant person's membership, [registered student](#) or affiliate status be suspended or made subject to conditions for a specified period or until further order of the Health Committee;
  - (iii) that the matter of the relevant person's fitness and propriety to hold a certificate and/or licence issued by the Association, and/or his or its 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;
  - (iv) only in conjunction with an order under (iii) above, that the relevant person's certificate and/or licence issued by the Association, and/or his or its 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 an order of the Admissions and Licensing Committee has been made;
  - (v) 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;
  - (vi) 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.
- (b) In the event that the proceedings are withdrawn or rested on file under regulation 7(2), the Health Committee shall further consider whether to make one or more of the following orders:
- (i) that any certificate and/or licence issued to the relevant person by the Association and/or the relevant person's eligibility to conduct exempt regulated activities in accordance with the Designated Professional Body Regulations be withdrawn or made subject to conditions;
  - (ii) in the case of a relevant person who is an individual, that the relevant person's membership, registered student or affiliate status be made subject to conditions;
  - (iii) 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;
  - (iv) 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.
- (c) In considering whether or not to make any order under regulation 7(3)(a) or (b) above, the Health Committee may consider both the seriousness of the case in relation to the relevant person and the extent to which it appears that his ill health impairs his ability to carry out the activities authorised by any certificate or licence held by the relevant person and conduct his practice with reasonable care and skill. It shall make such orders as it is satisfied are necessary to protect the public.

## 2.8 Health Regulations

### *(4) Orders made with immediate effect*

The Health Committee shall specify whether any elements of any orders made under regulation 7(3) above are to have immediate effect regardless of any appeal that may be made by the relevant person.

### *(5) Notice of determinations*

- (a) The Health Committee shall announce its findings and orders at the hearing.
- (b) Written notice of the findings and of the terms of the orders shall be given to 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 Health Committee, unless, in the circumstances, a longer period for the delivery of such reasons is necessary.

## **8. Rest on file**

(1) A determination made under [regulation 7\(2\)](#) that proceedings should rest on file entails a decision to the effect that there is a case to answer against the relevant person in relation to the matters specified but that it is not in the public interest for the case to be heard by the Admissions and Licensing Committee, Disciplinary Committee or Appeal Committee, as the case may be.

(2) 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 matter against the relevant person coming to the attention of the Association within this period of five years, any matter which has been rested on file may:

- (a) be taken into account by the Association or assessor or regulatory assessor in determining how to deal with the subsequent matter, 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 or regulatory action.

## **9. Reviews**

(1) Orders to defer the proceedings made under regulation 7(2) and orders made under regulation 7(3) shall be reviewed by the Health Committee not more than 12 months after the date when the order was imposed or last reviewed, or at an earlier date if the Association or relevant person requests an earlier review.

(2) In the event that the Association and the relevant person have reached agreement upon the future conduct of the proceedings, a review may be carried out by the Chairman of the Committee.

(3) If at the end of a three year period, or at any time thereafter, the relevant person is still unfit to participate in the proceedings, the Health Committee may order his exclusion from membership or removal from the relevant students' or affiliates' register.

## 10. Publicity and open hearings

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

Health hearings shall be heard in private unless the Health Committee determines upon the application of either party or upon its own motion that the public interest or the interests of any third party outweigh the need to protect the privacy or confidentiality of the relevant person, and require all or part of the hearing to be held in public.

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

The Health 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.

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

- (a) The Association shall give advance publicity of the proceedings of the Health Committee, in such manner as the Association thinks fit.
- (b) Following a hearing the Association shall publish the order (as applicable) of the Health Committee, as soon as practicable.
- (c) Following the hearing, the Health Committee shall prepare a private set of reasons to be served upon the parties only, as soon as practicable.

## 11. Right of appeal

There shall be a right of appeal from an order made by the Health Committee at a health hearing, in accordance with [regulation 18](#) of the Complaints and Disciplinary Regulations and the provisions of the Appeal Regulations.

## 12. Costs

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

Subject to regulation 12(2) below, the Health Committee may direct that the relevant person pay such sum by way of costs to the Association as the Health Committee considers appropriate. In considering what sum shall be paid by way of costs, if any, the Health 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 the issue of ill health has been raised by the Association or by a Committee upon its own motion, and the relevant person has been found fit to participate in the proceedings under [regulation 7\(1\)\(a\)](#), the Health 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 proceedings in the Health Committee, in such amount as the Health Committee shall in its discretion think fit.

### **13. Correction of errors**

*Slip rule*

(1) Where an order and/or written statement of the reasons for the decision of the Health 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 Health 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 Health Committee may not conduct a re-hearing of the case.

(5) The Health 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.

## 2.9

# The Chartered Certified Accountants' Appeal Regulations 2014

## Amended 1 January 2019

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' Appeal Regulations 2014. These regulations as amended shall come into force on 1 January 2019.

(2) These regulations shall apply to all persons who are subject to [bye-laws 8](#) to 11 or 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, Disciplinary Committee, Appeal Committee, Health Committee and Interim Orders Committee* mean committees 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;

*appellant* means a party applying for or having been granted permission to appeal against a finding or order of the Disciplinary Committee or the Health Committee, or an order of the Admissions and Licensing Committee;

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

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

*Authorisation Regulations* means The Chartered Certified Accountants' Authorisation Regulations 2014;

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

*case presenter* has the meaning ascribed to it in [regulation 9\(3\)](#);

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

## 2.9 Appeal Regulations

*complainant* means any person or persons who bring to the attention of the Association any matters, acts or circumstances which appear to render a relevant person liable to disciplinary action;

*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 duly authorised committee of Council;

*disciplinary bye-laws* means [bye-laws 8](#) to 11 as amended from time to time;

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

*FRC* means the Financial Reporting Council;

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

*hearings officer* means any officer of the Association with responsibility for the administration of the Disciplinary Committee, Interim Orders Committee, Health Committee, Admissions and Licensing Committee or Appeal Committee;

*IAASA* means the Irish Auditing and Accounting Supervisory Authority;

*investigating officer* has the meaning set out 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 and referred to in these regulations;

*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 Admissions and Licensing Committee made under the Authorisation Regulations or the Membership Regulations, any order of the Disciplinary Committee made under the Complaints and Disciplinary Regulations, any order of the Health Committee made under the Health Regulations, and any order of the Appeal Committee made under these regulations, 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;

*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;

*respondent* means the person who is the opposite party in the appeal brought by the appellant;

*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.

(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) 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. Appeal

(1) Any [relevant person](#) who is the subject of a [finding](#) or [order](#) made by the [Disciplinary Committee](#), an order made by the [Admissions and Licensing Committee](#), or a finding or order made by the [Health Committee](#) may apply for permission to appeal within 21 days after service of the written statement of the reasons for the decision of such Committee (or such longer period as the [Chairman](#) of the Appeal Committee may allow where there is good reason for the [appellant](#) having failed to meet the time limit).

(2) In exceptional circumstances, where there is a clear public interest in the matter being reviewed, the [Association](#) may apply for permission to appeal against a finding or order made by the Disciplinary Committee, an order made by the Admissions and Licensing Committee, or a finding or order made by the Health Committee within 21 days after service of the written statement of the reasons for the decision of such Committee.

(3) No appeal shall lie solely on the question of costs unless the order was perverse or unreasonable, or compliance with it would result in severe financial hardship to the relevant person.

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

### 4. Applying for permission to appeal

(1) An application for permission to appeal shall be made by filing with the [hearings officer](#) an application notice in the form specified in regulation 5(1).

(2) Where an application notice is filed, the hearings officer shall notify the [respondent](#) and supply a copy to him within 14 days. The respondent may submit grounds of opposition within 21 days thereafter.

## 5. Form of application notice and grounds of appeal

(1) The application notice:

- (a) shall be in writing addressed to the hearings officer;
- (b) shall state the appellant's name and address;
- (c) shall state whether the appellant has authorised a representative to act for him in the appeal and, if so, state the representative's name and address;
- (d) shall state whether the appellant intends to appear at the hearing of the appeal if permission is granted;
- (e) in the case of an appeal from a finding or order made by the Disciplinary Committee, shall state whether the appellant appeals against one or more of its findings and orders or one or more of its orders only. An appeal against an order may be made conditionally upon an appeal against a finding of the Disciplinary Committee failing;
- (f) in the case of an appeal from an order made by the Admissions and Licensing Committee, shall state which of the orders is appealed and shall state the orders which the appellant wishes the [Appeal Committee](#) to make;
- (g) in the case of an appeal from a finding or order made by the Health Committee, shall state whether the appellant appeals against one or more of its findings and orders or one or more of its orders only. An appeal against an order may be made conditionally upon an appeal against a finding of the Health Committee failing;
- (h) shall state which of the grounds of appeal set out in this regulation 5 the appellant is putting forward in support of his application (and the grounds so stated shall not thereafter be amended except with the leave of the Appeal Committee);
- (i) shall state the reasons in support of each ground of appeal; and
- (j) may include any documents which the appellant wishes the Appeal Committee to take into account.

(2) An appeal by a person who is the subject of a finding or order made by the Disciplinary Committee may be upheld only upon one or more of the following grounds:

- (a) the Committee made an error of fact or law, which would have altered one or more of the Committee's findings or orders;
- (b) the Committee misinterpreted any of the Association's [bye-laws](#) or regulations or any relevant guidance or technical standards, which would have altered one or more of the Committee's findings or orders;
- (c) the Committee failed to take into account certain relevant evidence, which would have altered one or more of the Committee's findings or orders;
- (d) there is new evidence not previously available, which would have altered one or more of the Committee's findings or orders;
- (e) one or more of the Committee's orders is disproportionate and/or unreasonable in light of its findings;
- (f) one or more of the Committee's findings and/or orders are unjust because of a serious procedural irregularity in the proceedings.

(3) An appeal by a person who is the subject of an order made by the Admissions and Licensing Committee may be upheld only upon one or more of the following grounds:

- (a) the Committee made an error of fact or law, which would have altered one or more of the Committee's orders;
- (b) the Committee misinterpreted any of the Association's bye-laws or regulations or any relevant guidance or technical standards, which would have altered one or more of the Committee's orders;
- (c) the Committee failed to take into account certain relevant evidence, which would have altered one or more of the Committee's orders;
- (d) there is new evidence not previously available, which would have altered one or more of the Committee's orders;
- (e) one or more of the Committee's orders is disproportionate and/or unreasonable;
- (f) one or more of the Committee's orders is unjust because of a serious procedural irregularity in the proceedings.

(4) An appeal by a person who is the subject of a finding or order made by the Health Committee may be upheld only upon one or more of the following grounds:

- (a) the Committee made an error of fact or law, which would have altered one or more of the Committee's orders;
- (b) the Committee misinterpreted any of the Association's bye-laws or regulations or any relevant guidance or technical standards, which would have altered one or more of the Committee's findings or orders;
- (c) the Committee failed to take into account certain relevant evidence, which would have altered one or more of the Committee's orders;
- (d) there is new evidence not previously available, which would have altered one or more of the Committee's orders;
- (e) one or more of the Committee's orders is disproportionate and/or unreasonable;
- (f) one or more of the Committee's orders is unjust because of a serious procedural irregularity in the proceedings.

(5) An appeal by the Association against a finding or order made by the Disciplinary Committee, an order made by the Admissions and Licensing Committee, or a finding or order made by the Health Committee may be upheld only upon the ground that the decision was one that no Committee acting reasonably would have made.

## **6. Permission to appeal**

*(1) Decision where the appellant is a person who is the subject of a finding or order made by the Disciplinary Committee, an order made by the Admissions and Licensing Committee, or a finding or order made by the Health Committee*

- (a) Where the application notice has been filed by a person who is the subject of a finding or order made by the Disciplinary Committee, permission to appeal may be granted only if the appeal would have a real prospect of success on one or more of the grounds under regulation 5(2) that are set out in the appellant's application notice.

## 2.9 Appeal Regulations

- (b) Where the application notice has been filed by a person who is the subject of an order made by the Admissions and Licensing Committee, permission to appeal may be granted only if the appeal would have a real prospect of success on one or more of the grounds under regulation 5(3) that are set out in the appellant's application notice.
- (c) Where the application notice has been filed by a person who is the subject of a finding or order made by the Health Committee, permission to appeal may be granted only if the appeal would have a real prospect of success on one or more of the grounds under regulation 5(4) that are set out in the appellant's application notice.

### *(2) Decision where the appellant is the Association*

Where the application notice has been filed by the Association, permission to appeal may be granted only if:

- (a) there is a clear public interest in the finding and/or order being reviewed; and
- (b) the appeal would have a real prospect of success on the ground set out in regulation 5(5).

### *(3) Consideration of the application notice*

- (a) An application notice, whether filed by the Association or by any other party, shall be considered by the Chairman on the papers in private without a hearing.
- (b) The Chairman may grant or refuse permission to appeal. If permission is granted, the Chairman must specify the grounds upon which permission has been granted.
- (c) Before making a decision under this regulation 6(3), or in conjunction with such a decision, the Chairman may make such directions as he deems to be necessary or desirable.
- (d) The Chairman may not grant permission to appeal solely on the question of costs unless [regulation 3\(3\)](#) and regulation 6(1) or (2) (as the case may be) are satisfied.
- (e) The Chairman may of his own motion amend the application notice to add one or more of the grounds of appeal set out in regulation 5(2), 5(3) or 5(4) as applicable.
- (f) The Chairman must give written reasons at the time his decision is made, which shall address each of the grounds of appeal set out in the application notice. The written reasons shall be provided to the parties by the hearings officer within 21 days thereafter.
- (g) If the Chairman refuses permission to appeal:
  - (i) where the application notice filed pursuant to regulation 4(1) related solely to the question of costs, the Chairman's decision is final;
  - (ii) in all other cases where the Chairman has refused permission to appeal, in whole or in part, the appellant may request that his application notice be reconsidered by a second Chairman in accordance with regulation 6(4). Such request:
    - (aa) must be filed with the hearings officer within 21 days after service of the Chairman's written reasons for refusing permission (or such longer period as the Chairman who would reconsider the application notice may allow where there is good reason for the appellant having failed to meet the time limit); and
    - (bb) must be supported by written grounds setting out which aspects of the Chairman's decision he disagrees with and why.

- (iii) Where an application for reconsideration is filed, the hearings officer shall notify the respondent and supply a copy to him within 7 days. The respondent may submit grounds of opposition within 21 days thereafter.
- (iv) The Chairman who refused permission shall not sit on any Appeal Committee convened in relation to the case.
- (h) If the Chairman grants permission to appeal:
  - (i) where permission is granted solely on the question of costs, the Chairman shall proceed to make a decision on the appeal and his decision shall be final;
  - (ii) in all other cases, the appeal shall be heard by the Appeal Committee in accordance with regulation 7 and the Chairman who granted permission to appeal may sit on that Appeal Committee.
- (i) If the Chairman grants permission to appeal an order which was made with immediate effect, he may also grant a stay of the order if it is justified in all the circumstances.

*(4) Reconsideration of the application notice*

- (a) In the event that a request complying with regulation 6(3)(g)(ii) above is filed, the application notice shall be reconsidered by the Chairman on the papers in private without a hearing.
- (b) For the avoidance of doubt, no application notice shall be reconsidered by the Chairman unless, in the opinion of the Chairman, the request complies with regulation 6(3)(g)(ii)(bb).
- (c) The Chairman shall be supplied with:
  - (i) all the documents which had been placed before the Committee whose finding and/or order is the subject of the application notice;
  - (ii) the notice of the Committee's finding and/or order;
  - (iii) the statement of the Committee's reasons for its decision;
  - (iv) the application notice and any documents submitted with it;
  - (v) the Chairman's reasons for refusing permission at the initial consideration;
  - (vi) the applicant's grounds for asking the Chairman to reconsider the application notice;
  - (vii) any written submissions that may have been made by the respondent;
  - (viii) any other documents or information which the Chairman may request.
- (d) The Chairman may grant or refuse permission to appeal. If permission is granted, the Chairman must specify the grounds upon which permission has been granted.
- (e) Before making a decision under regulation 6(4), or in conjunction with such a decision, the Chairman may make such directions as it deems to be necessary or desirable.
- (f) If the appellant so requests, the Chairman may grant permission to substitute one or more of the grounds of appeal set out in [regulation 5\(2\)](#), 5(3) or 5(4) as applicable for any ground of appeal submitted by the appellant.
- (g) The Chairman may of its own motion amend the application notice to add one or more of the grounds of appeal set out in regulation 5(2), 5(3) or 5(4) as applicable.
- (h) If the Chairman refuses permission to appeal, the Chairman's decision is final.

## 2.9 Appeal Regulations

- (i) If the Chairman grants permission to appeal, the appeal shall be heard by the Appeal Committee in accordance with regulation 7 and the Chairman who granted permission to appeal may sit on that Appeal Committee.
- (j) If the Chairman grants permission to appeal an order which was made with immediate effect, he may also grant a stay of the order if it is justified in all the circumstances.

### (5) Concessions made during the permission to appeal process

- (a) At any time during the permission to appeal process the respondent may indicate in writing that they concede that the findings and/or orders of the relevant Committee that are subject to appeal should be rescinded and that matters should be heard afresh.
- (b) Where such concession(s) are made, the matter will be referred to the Chairman who shall have the power to make orders in accordance with [regulations 11\(2\)\(d\)](#), 11(3)(c), 11(4), 11(5)(d), 11(6)(c), and/or 12 (as applicable).

## 7. The appeal

The grounds of appeal upon which permission to appeal has been granted, and the reasons for granting permission, shall be considered by the Appeal Committee at a hearing except where the appeal is withdrawn by the appellant.

## 8. Preparation for the appeal hearing

### (1) Further enquiries

Where the appeal is from a finding and/or order of the Disciplinary Committee or the Health Committee, an [investigating officer](#) may make such further enquiries as he shall consider appropriate in order to assist in the preparation of the case to the Appeal Committee. It shall be the duty of the person who is the subject of the decision under appeal to co-operate fully with such enquiries and a failure by him to do so shall constitute a breach of these regulations and may render the relevant person [liable to disciplinary action](#).

### (2) Submissions, documents and evidence

- (a) The appellant and respondent may submit such written submissions and additional documentary evidence as they may wish to be drawn to the Appeal Committee's attention, provided that any such written submissions and documentary evidence must be submitted not less than 21 days before the hearing of the appeal.
- (b) Written submissions and documents submitted less than 21 days before the hearing will only be considered by the Appeal Committee in exceptional circumstances.
- (c) No later than 14 days prior to the hearing of his case the appellant must confirm whether he wishes to attend the appeal hearing.

### (3) Witnesses

- (a) Where permission to appeal has been granted upon the ground set out in [regulation 5\(2\)\(d\)](#), 5(3)(d) or 5(4)(d), no later than 14 days prior to the hearing of his case the appellant must submit:
  - (i) the names of any witnesses on behalf of the Association that he requires to attend for cross-examination, explaining to what extent he disputes their evidence in light of the new evidence; and

- (ii) the names of any witnesses on his behalf that he wishes to call, explaining the nature of the new evidence they will be giving. For the avoidance of doubt, the Association will require such witnesses to attend the hearing for cross-examination unless it indicates otherwise.
  - (b) If there is a dispute as to whether a witness is required to attend, the parties shall make written submissions to the Chairman who shall have the power to order the attendance of a witness or to make such other order as in his discretion he thinks fit. The decision of the Chairman shall be final.
  - (c) If the appellant fails to comply with regulation 8(3)(a)(i) and/or (ii), he shall forego the right to have witnesses attend the hearing save at the discretion of the parties or by order of the Chairman who shall give both parties an opportunity to make submissions on the point. The decision of the Chairman shall be final.
  - (d) If the appellant indicates that he does 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.
- (4) *Withdrawal of applications*
- (a) Where the appellant wishes to withdraw their appeal, they must set out their withdrawal in writing to the respondent and Appeal Committee. This will have the effect of bringing the appeal proceedings to an end, subject to any application for costs pursuant to [regulation 13](#).
  - (b) Withdrawals under this regulation 8(4) may be made at any time up until the appeal is determined by the Appeal Committee.

## 9. Notice, representation and adjournments

### (1) *Notice*

- (a) Subject to regulation 9(1)(b) below, the Association shall provide the parties with no less than 28 days' prior written notice of the time and place of the hearing of the appeal.
- (b) The parties may be provided with less than 28 days' prior written notice of the hearing. The Appeal Committee shall consider at the outset the appropriateness of short notice including the degree of urgency and may, in its absolute discretion, 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.

### (2) *Proceeding in the absence of a party*

The appeal may be heard in the absence of a party provided that the Appeal Committee is satisfied that he has been served with no less than 28 days' prior written notice of the date set for the hearing or, in the case of an urgent hearing, that proceeding with the hearing is in the public interest.

### (3) *Representation*

- (a) At the hearing of the appeal, the person who is the subject of the finding or order under appeal shall be entitled to be heard before the Appeal Committee and/or to be represented by such person as he may wish.
- (b) The Association shall be represented by such person as it may nominate (the "[case presenter](#)").

(4) *Advisers to the Appeal Committee*

- (a) All hearings of the Appeal Committee shall be attended by a [legal adviser](#).  
The legal adviser shall:
  - (i) act as adviser to the Committee on all procedural and legal matters;
  - (ii) retire with the Committee when it goes into private session;
  - (iii) 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;
  - (iv) record the Committee's reasons for its decisions; and
  - (v) carry out any other activity commensurate with the role of legal adviser.
- (b) At a hearing concerning a party's state of health, the Appeal Committee may instruct a medical expert to act as its medical adviser.

(5) *Adjournments*

- (a) A party may make a written request to the Appeal Committee that the hearing be adjourned to a future hearing. Such request will be considered at the outset of the hearing and the Appeal Committee may, in its absolute discretion, agree to the request.
- (b) Any such request made in advance of the hearing shall be considered as follows.
  - (i) If the request is made after the provision of notice in accordance with regulation 9(1), it shall be considered by the Chairman, who may in his absolute discretion agree to the request. If such request is refused by the Chairman, it shall be considered at the outset of the hearing by the Appeal Committee in accordance with regulation 9(5)(a). For the avoidance of doubt, the Chairman shall be entitled to participate in the reconsideration of the request, and the Chairman's written reasons for refusing the request shall be provided to the Appeal Committee.
  - (ii) If the request is made by the person who is the subject of the finding or order under appeal before the provision of notice in accordance with regulation 9(1), the Association may agree to the request. If the Association opposes the request, it shall be considered by the Chairman in accordance with this regulation. If such request is refused by the Chairman, it shall be considered at the outset of the hearing by the Appeal Committee in accordance with regulation 9(5)(a). For the avoidance of doubt, the Chairman shall be entitled to participate in the reconsideration of the request, and the Chairman's written reasons for refusing the request shall be provided to the Appeal Committee.
- (c) In advance of the hearing, at the outset of the hearing, or at any time during the hearing, the Appeal Committee may itself direct that the case should be adjourned.
- (d) The Chairman or Appeal Committee may give such directions or impose such conditions as he or it may determine upon the grant of an adjournment.
- (e) The Appeal Committee may (but need not) agree to or direct an adjournment where criminal or civil proceedings concerning a relevant matter are pending to which the person who is the subject of the finding or order under appeal is a party.
- (f) Before making a decision, the Chairman or Appeal Committee as appropriate shall invite representations from the other party.
- (g) The Chairman or Appeal Committee shall give written reasons for a decision to refuse or grant a request for an adjournment.

*(6) Concessions made during the appeal process*

- (a) At any time during the appeal process the respondent may indicate in writing that they concede that the findings and/or orders of the relevant Committee that are subject to appeal should be rescinded and that matters should be heard afresh.
- (b) Where such concession(s) are made, the matter will be referred to the Chairman who shall have the power to make orders in accordance with regulations 11(2)(d), 11(3)(c), 11(4), 11(5)(d), 11(6)(c), and/or 12 (as applicable).

## **10. The hearing**

*(1) Constitution of Appeal Committee*

The Chairman who considered the application notice in accordance with [regulation 6\(3\)](#) may hear the appeal if he had granted permission to appeal. He shall not be permitted to hear the appeal if he had refused permission to appeal.

*(2) Burden and standard of proof*

On the hearing of any appeal it shall be for the appellant to satisfy the Appeal Committee that the grounds of the appeal are made out. To the extent that the appeal turns on matters of fact, the standard of proof to be applied by the Appeal Committee shall be the balance of probabilities.

*(3) Amendment of grounds of appeal*

If the appellant so requests, or of its own motion, at any time during the hearing the Appeal Committee may amend the grounds of appeal which it is considering to:

- (a) replace any ground of appeal upon which permission to appeal had been granted with one or more of the grounds of appeal set out in [regulation 5\(2\)](#), 5(3) or 5(4) as applicable;
- (b) add one or more of the grounds of appeal set out in regulation 5(2), 5(3) or 5(4) as applicable, including any ground upon which permission to appeal had not been granted.

*(4) Procedure*

The appellant shall present his case first, followed by the respondent. The appellant then has a right of reply.

*(5) Witnesses*

Pursuant to [regulation 8\(3\)](#), witnesses may only be called if permission to appeal has been granted upon the ground set out in regulation 5(2)(d), 5(3)(d) or 5(4)(d). Any such witnesses shall be liable to cross-examination by the other party. The Appeal Committee may ask questions of either party and their witnesses (if any) at any time.

## **11. Orders of Appeal Committee**

(1) On the conclusion of the hearing of the appeal, the Appeal Committee shall consider its decision on the appeal.

(2) In the case of an appeal against both one or more of the findings and one or more orders of the Disciplinary Committee, the Appeal Committee may do any one or more of the following:

## 2.9 Appeal Regulations

- (a) affirm, vary or rescind any findings of the Disciplinary Committee;
- (b) affirm, vary or rescind any order of the Disciplinary Committee;
- (c) substitute any other order which the Disciplinary Committee could have made;
- (d) in relation to any findings and/or orders that have been rescinded, order that the matters be heard afresh by the Disciplinary Committee.

(3) In the case of an appeal against one or more of the orders, but not the findings, of the Disciplinary Committee, the Appeal Committee may do one or more of the following:

- (a) affirm, vary or rescind any order of the Disciplinary Committee;
- (b) substitute any other order which the Disciplinary Committee could have made;
- (c) in relation to any orders that have been rescinded, order that the matters be heard afresh by the Disciplinary Committee.

(4) In the case of an appeal against an order of the Admissions and Licensing Committee, the Appeal Committee may make such order as it sees fit in respect of the appeal.

(5) In the case of an appeal against both one or more of the findings and one or more orders of the Health Committee, the Appeal Committee may do any one or more of the following:

- (a) affirm, vary or rescind any findings of the Health Committee;
- (b) affirm, vary or rescind any order of the Health Committee;
- (c) substitute any other order which the Health Committee could have made;
- (d) in relation to any findings and/or orders that have been rescinded, order that the matters be heard afresh by the Health Committee.

(6) In the case of an appeal against an order of the Health Committee, the Appeal Committee may do one of the following:

- (a) affirm, vary or rescind the order of the Health Committee;
- (b) substitute any other order which the Health Committee could have made;
- (c) in relation to any orders that have been rescinded, order that the matters be heard afresh by the Health Committee.

## 12. Costs

Reference to "the appeal" in this regulation includes consideration of the application notice by the Chairman in accordance with [regulation 6](#).

*(1) Costs to be paid by the appellant to the Association*

Where the appellant is a person who is the subject of a finding or order made by the Disciplinary Committee, an order made by the Admissions and Licensing Committee, or a finding or order made by the Health Committee, the Appeal Committee may direct the appellant to pay to the Association by way of costs of the appeal such sum as the Appeal Committee shall consider appropriate. In considering what sum shall be paid by way of costs, if any, the Appeal Committee shall take into account (and without limiting its discretion in any way) any effect the appellant's actions in relation to the conduct of the appeal have had upon the costs of dealing with the appeal, whether beneficial or otherwise.

*(2) Costs to be paid by the Association to the appellant*

Where the appellant is a person who is the subject of a finding or order made by the Disciplinary Committee, the Admissions and Licensing Committee or the Health Committee as the case may be, and the Appeal Committee has wholly rescinded a finding or order of such Committees, the Appeal Committee may direct the Association to pay a sum to the appellant by way of contribution to his costs incurred in connection with the case and the appeal in such amount as the Appeal Committee shall in its discretion decide.

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

Where the appeal is against a finding or order of the Disciplinary Committee or of the Health Committee, the Appeal Committee may in exceptional circumstances direct the Association to pay a sum to a **complainant** by way of contribution to his costs incurred with the case in such amount as the Appeal Committee shall in its discretion think fit.

*(4) Costs to be paid by the Association to the respondent*

Where the Association is the appellant and has not been successful on all the grounds of its appeal, the Appeal Committee may direct that the Association pay to the respondent by way of costs of the appeal such sum as the Appeal Committee shall consider appropriate.

### **13. Effect on costs of withdrawal of appeal**

*(1) Costs of the complainant*

Where the appeal is against a finding or order of the Disciplinary Committee or of the Health Committee and is withdrawn by the appellant, the Appeal Committee may in exceptional circumstances direct the Association to pay a sum to the complainant by way of contribution to his costs incurred in the case in such amount as the Appeal Committee shall in its discretion think fit.

*(2) Costs of the respondent to be covered by the appellant*

- (a) If at any time prior to the conclusion of the hearing of the appeal the appellant makes a request to withdraw the appeal, and the respondent makes an application for costs, the Appeal Committee shall make such order as it sees fit in respect of costs. In particular, the Appeal Committee may order the appellant to pay to the respondent by way of costs of the appeal such sum as the Appeal Committee shall consider appropriate. In considering what sum shall be paid by way of costs, if any, the Appeal Committee shall take into account (but without limiting its discretion in any way) any effect that the appellant's actions in relation to the conduct of the appeal and its withdrawal have had upon the costs of dealing with the appeal, whether beneficial or otherwise.
- (b) Applications for costs under this regulation 13(2) may be considered without a hearing, if the parties agree, or by such mode of hearing (including a telephone hearing) as the Appeal Committee may direct.

### **14. Notice**

(1) The Appeal Committee shall announce its decision at the hearing.

(2) Written notice of the orders made shall be given to the relevant person within 14 days after the hearing. Such notice will be accompanied by a written statement of the reasons for the decision of the Appeal Committee, unless, in the circumstances, a longer period for the delivery of such reasons is necessary.

## 15. Correction of errors

### (1) Slip rule

- (a) Where the orders and/or written statement of the reasons for the decision of the Appeal 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.
- (b) 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.
- (c) 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.
- (d) If the application is opposed, it should if practicable be heard by the same Appeal Committee which made the orders and/or written statement of reasons for the decision which are the subject of the application. The Appeal Committee may not conduct a re-hearing of the case.
- (e) The Appeal Committee may of its own motion amend the wording of its own orders and/or written statement of reasons for the decision for the purpose of making the meaning and intention clear.

### (2) New evidence

The Appeal 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.

## 16. Effective date

### (1) Permission to appeal

Where a Chairman has refused permission to appeal an order of the Admissions and Licensing Committee, Disciplinary Committee or Health Committee, that order shall take effect as follows:

- (a) where the order was made with immediate effect, on the date the relevant Committee made the order;
- (b) where the Chairman's decision is final pursuant to [regulation 6\(3\)\(g\)\(i\)](#) or 6(4)(h), on the date of the Chairman's decision;
- (c) in all other cases, 21 days after service of the Chairman's written reasons for refusing permission, unless pursuant to regulation 6(3)(g)(ii) the appellant has by that date filed a request that his application notice be reconsidered by a second Chairman.

### (2) Withdrawn applications

Where at any time during the appeal process the appellant withdraws their appeal against an order of the Admissions and Licensing Committee, Disciplinary Committee or Health Committee, that order shall take effect as follows:

- (a) where the order was made with immediate effect, on the date the relevant Committee made the order;
- (b) in all other cases, on the date the appeal was withdrawn.

*(3) Appeal Committee determinations*

Any order made by the Appeal Committee shall take effect from the date it is made (that is, for the avoidance of doubt, the date its decision is announced and not the date it is formally notified to the appellant) unless the Appeal Committee, in its absolute discretion, directs that it shall take effect as from some other date (not being earlier than the date of the finding or order under appeal) as shall be specified in the order of the Appeal Committee.

**17. Public and private hearings**

(1) Hearings of the Appeal Committee shall be conducted in public unless the Appeal Committee is satisfied:

- (a) having given the parties, and any third party from whom the Appeal Committee considers it appropriate to hear, an opportunity to make representations; and
- (b) 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.

(2) Appeals from orders or findings of the Health Committee shall be heard in private, but the Appeal Committee's order shall be subject to publicity in accordance with regulation 18(4).

(3) The Appeal Committee may establish such procedures as it deems necessary or desirable in connection with attendance by the public at its hearings and the procedure to be adopted in respect of any hearing shall, subject to the foregoing paragraphs of this regulation, be such as the Appeal Committee in its absolute discretion so determines.

*(4) Exclusion of persons from a hearing*

The Appeal 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.

**18. Publicity**

(1) The Association shall give advance publicity of the proceedings of the Appeal Committee, in such manner as the Association thinks fit.

(2) In the case of an appeal against findings or orders made by the Disciplinary Committee:

- (a) subject to regulation 18(2)(b) below, all orders and any findings (as applicable) made by the Appeal Committee shall be published, together with the reasons for the Appeal Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable;
- (b) following a hearing which has (in whole or in part) been held in private, the Appeal Committee shall prepare a private set of reasons in accordance with [regulation 14\(2\)](#) to be served upon the parties only, together with a public set of reasons which comply with regulation 18(2)(a), as soon as practicable.

(3) In the case of an appeal against an order of the Admissions and Licensing Committee:

- (a) subject to regulation 18(3)(b) below, all orders and any findings (as applicable) made by the Appeal Committee shall be published, together with the reasons for the Appeal Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable;

## 2.9 Appeal Regulations

- (b) following a hearing which has (in whole or in part) been held in private, the Appeal Committee shall prepare a private set of reasons in accordance with [regulation 14\(2\)](#) to be served upon the parties only, together with a public set of reasons which comply with regulation 18(3)(a), as soon as practicable;
  - (c) in the event that the relevant person relinquishes his certificate before a hearing under this regulation takes place, details of that fact and of any consequential orders made by the Appeal Committee shall be published, together with the reasons for the Appeal Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable.
- (4) In the case of an appeal against findings or orders of the Health Committee:
- (a) all orders and any findings made by the Appeal Committee shall be published, together with the reasons for the Appeal Committee's decision in whole or in summary form, naming the relevant person, as soon as practicable in such manner as the Association thinks fit;
  - (b) any matters against the relevant person which had been referred to the Admissions and Licensing Committee, Disciplinary Committee or Appeal Committee prior to the health hearing shall be set out in the publicity.
- (5) The Insolvency Service may publish the names of holders or former holders of the Association's insolvency licence who are subject to an order made by the Appeal Committee, and details of the order made, in such publications and in such a manner as it thinks fit. For the avoidance of doubt, the details contained in such publicity are not limited to those published by the Association pursuant to regulation 18(2) to (4).

## 19. 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 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 19(1) above 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 him 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.

## 20. 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 appellant who is 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.

## 21. Attendance

A party may attend a hearing of the Appeal Committee where he is a party concerned notwithstanding that he may previously have indicated that he did not intend to attend.

## 22. Hearings

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 Appeal Committee or the [Secretary](#) may direct that the hearing before the Appeal Committee take place in that country. In the absence of any such direction, hearings before the Appeal Committee shall take place in London.

## 23. Public interest cases

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

- (a) it considers that the case raises or appears to raise serious issues affecting the public interest in the United Kingdom; and

## 2.9 Appeal Regulations

- (b) it considers that a relevant person may have committed an act of misconduct in relation to the case; and
- (c) 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. This regulation 23(1)(c) is unlikely to be satisfied in the case of an appeal unless evidence of the conduct in question was not available prior to the hearing of the Disciplinary Committee.

(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 23(1)(a) 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 save that the reference therein to any amount 'payable to the Association' shall for these purposes read 'payable to FRC'. For the avoidance of doubt, the failure to satisfy in full any amount imposed by way of fine or costs payable to FRC shall result in removal from the register of [members](#), [affiliates](#) or registered students of the Association.

(6) For the avoidance of doubt, the provisions of this regulation 23 apply notwithstanding that the Association did not exercise its powers under [regulation 25](#) of the [Complaints and Disciplinary Regulations](#).

## 24. Transitional provisions

(1) The grounds of appeal available to the appellant shall be those in force at the date of the finding or order which is the subject of the application notice.

(2) The test to be applied when considering whether permission to appeal should be granted shall be the test in force at the date of the application notice.

## 25. Waiver

The Appeal 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 his or its case.

## 2.10

# The Chartered Certified Accountants' Interim Orders Regulations 2014

## Amended 1 January 2019

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;

## 2.10 Interim Orders 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.

## 2.10 Interim Orders Regulations

### (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.