



Certified Public Accountants Association

CPAA Constitution

Articles, Byelaws and Regulations



About the Certified Public Accountants Association

The Certified Public Accountants Association (CPAA, the Association) is a UK based professional accountancy body dedicated to supporting accountants in micro- and small-practice environments across the United Kingdom and internationally.

CPAA was established in 1997, but traces its origins back to a series of precursor bodies operating in the 1980s.

The Association provides continuing professional development, technical guidance, and a supportive network tailored to the realities of small practices. It also engages with policymakers and regulators to ensure that the voice of smaller practitioners is heard and that regulatory frameworks are proportionate to the size and scope of their work.

Above all, CPAA exists to maintain and promote public confidence in the profession. By combining rigorous professional standards with a focus on the practical needs of its members, CPAA ensures that its community of practitioners can deliver high-quality services to individuals, businesses, and society at large.

CPAA mission statement

The Certified Public Accountants Association (CPAA) is committed to advancing the profession of public practice accountancy, focusing on micro- to small-accountancy practices. We support our members through accessible education, qualifications, and professional development while promoting high ethical standards. Acting in the public interest, our mission is to raise professional standards, empower accountants, and ensure they deliver trusted, high-quality services that benefit both clients and communities.

About these documents

The Articles, Byelaws, and Regulations of the Certified Public Accountants Association form the constitutional and regulatory framework of the organisation. Together, they define how CPAA is governed, the rights and obligations of members, and the professional and ethical standards expected within the Association.

The Articles of Association are CPAA's primary constitutional document, setting out the fundamental principles by which the Association is managed in accordance with company law. The Articles establish the role of the Board of Trustees, the responsibilities of members, and the procedures for decision-making within the organisation.

The Byelaws expand upon the Articles, providing greater detail on the practical operation of membership, governance, and professional practice. They outline matters such as eligibility for membership, disciplinary procedures, and requirements for professional conduct.

The Regulations support both the Articles and Byelaws by setting out more detailed provisions for compliance in specific areas. They are designed to be adaptable and are updated more frequently to reflect changes in practice, professional expectations, and regulatory requirements.

Read together, these documents provide a transparent framework that ensures CPAA operates in a fair, consistent, and accountable manner. They also provide assurance to members, regulators, and the public that the Association is committed to high standards of governance and professional behaviour.

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Articles of Association

Company Number: 03448159

Approved by the Board and Members of the Association in General Meeting on 22nd September 2025 and effective from 1 January 2026.

THE COMPANIES ACT 2006

PRIVATE COMPANY LIMITED BY GUARANTEE AND NOT HAVING SHARE CAPITAL

ARTICLES OF CERTIFIED PUBLIC ACCOUNTANTS ASSOCIATION

1. Definitions and interpretation

Throughout these Articles of Association, unless the context otherwise requires:

the Association	means Certified Public Accountants Association (CPAA);
the Board	means the Board for the time being of the Association;
Byelaws	means the Byelaws of CPAA;
Chair	means the Chair of the Board for the time being of the Association, who shall be a member of the Oversight Committee;
Code of Ethics	means the Code of Ethics adopted by the Association for the time being in force;
Committee of the Board	means a committee appointed by the Board in accordance with the Byelaws, and excludes Regulatory Committees;
Company Secretary	means the Company Secretary of the Association appointed by the Board;
Complaint	means any complaint or allegation against a Member, Member Firm or Student brought to the attention of the Association by any means, including from within the Association;
Deputy Chair	means a member of the Oversight Committee who has been nominated by the Board to carry out the duties of Chair in the Chair's absence, either on a particular occasion or by election to the office of Deputy Chair by the Board;
Disciplinary Proceedings	means proceedings brought against a Member, Member Firm or Student from the point at which the Respondent is informed that the matter is to be put before a Regulatory Committee;
Executive Committee	means the Company Secretary and other senior employees of the Association appointed to the Board in accordance with these Articles;
Fellow	means a person who has been admitted to the Association in such capacity, including an existing Member who has advanced to fellowship;
Honorary Member	means a person granted membership of the Association whom the Board considers has contributed service of particular merit to the Association or the profession of accountancy;
Member	means a Member of the Association of any category as set out in the Byelaws;
Member Firm	means a firm engaged in Public Practice where more than 50% of the rights to vote on all, or substantially all, matters of substance regarding the firm are held by Members, including:

- a sole practitioner who is a Member,
- a partnership or limited liability partnership in which more than 50% of the voting rights are held by Members, and
- a body corporate other than a limited liability partnership in which (a) 50% or more of the directors are Members, and (b) more than 50% of the nominal value of the voting shares is held by Members, and (c) more than 50% of the aggregate in nominal value of the voting and non-voting shares is held by Members;

Month	means a calendar month;
Nominations Committee	means a Committee of Board responsible for appointing individuals to serve on the Association's Regulatory Committees;
Office Holder	means the Chair or a Deputy Chair of the Association;
Oversight Committee	means those members of the Board who are not employees of the Association and who are appointed to the Oversight Committee in accordance with these Articles;
Professional Body Supervisor	means a professional body recognised in Schedule 1 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017 as a supervisory authority;
Public Practice	has the meaning given in the Public Practice Regulations;
Register of Students	means the Register of Students of the Association;
Registered Address	means the address of a Member, Member Firm or Student, notified by them to the Association, that is the address to be used for formal notice on behalf of the Association;
Regulations	means Regulations made by the Board under the Byelaws;
Regulatory Committee	means a committee constituted in accordance with Regulations to make regulatory decisions in the public interest, the members of which have been appointed by the Nominations Committee;
Respondent	means the subject of a Complaint whether that subject is a Member, Member Firm, or Student;
Student	means a person for the time being registered as a Student of the Association, whose name appears on the Register of Students;
United Kingdom	means the United Kingdom of Great Britain and Northern Ireland;
Working Day	means any day other than a Saturday, Sunday, or public holiday in the United Kingdom.

1.2. Throughout these Articles of Association, unless the context otherwise requires, a reference to a 'person' shall include an individual, firm, unincorporated association or other organisation, and a reference to a 'document' shall include a document in electronic form.

1.3. Throughout these Articles of Association, unless the context otherwise requires:

- (a) words denoting the singular shall include the plural and vice versa;
- (b) words denoting a gender shall include all genders; and
- (c) a reference to any provision of the Byelaws, the CPAA Regulations or any other document shall be construed as a reference to that provision or document as in force and as amended from time to time.

1.4. Throughout these Articles of Association, unless stated to the contrary, a reference to a statute, statutory provision or subordinate legislation includes a reference to it as amended, replaced and/or re-enacted from time to time, and any legislation made under it.

2. Model Articles shall not apply

2.1. Neither the model articles for private companies limited by guarantee prescribed pursuant to the Companies Act 2006, nor any other articles of association (whether prescribed pursuant to that Act or set out in any other statute, statutory instrument or other subordinate legislation concerning companies) shall apply to the Association.

3. Objects

3.1. The objects of the Association are:

- (a) to be a body constituted in the public interest as a professional association of accountants
- (b) to promote the better regulation and understanding of the accountancy profession and the better regulation and understanding of accountancy and advisory services
- (c) to represent and promote the interests of the Association and its Members with government and regulators
- (d) to represent and promote the interests of the Association and its Members with business, commercial and trade associations, the business community as a whole and the public
- (e) to advance the accountancy profession by the provision and promotion of examinations, the issue of certificates, the award of prizes and the recognition of excellence
- (f) to provide and promote education and training in accountancy and related matters
- (g) to promote and maintain high technical, ethical and professional standards



(h) to publish books, reports, journals, papers, magazines, periodicals and other publications that seek to provide information of interest to persons engaged or interested in the accountancy profession

(i) to do all such other things as may, from time to time, be necessary or desirable to the Association as a professional association of accountants, its Members and/or the accountancy profession.

4. Members and membership

4.1. The Association is declared to consist of an unlimited number of Members.

4.2. The Association shall prescribe in the Byelaws the different categories of Member.

4.3. No individual shall be eligible for membership of the Association unless they have:

- (a) completed and submitted an application for membership in the prescribed form;
- (b) paid any required membership fees and subscriptions;
- (c) agreed to comply with the Association's Byelaws, Regulations and Code of Ethics;

And

(d) satisfied the requirements for membership of the Association as set out in the Byelaws and Regulations.

5. Fees and subscriptions

5.1. All fees and subscriptions payable by Members, Member Firms and Students shall be determined by the Board. Subscriptions shall be payable in advance.

6. Liability of Members

6.1. The liability of each Member is limited to £1 (one pound), being the amount that each Member undertakes to contribute to the assets of the Association in the event of its being wound up while they are a Member or within one year after they cease to be a Member, for:

- (a) payment of the Association's debts and liabilities incurred before they cease to be a Member,
- (b) payment of the costs, charges and expenses of winding up,

And

(c) adjustment of the rights of the contributories among themselves.

6.2. Any assets of the Association remaining after such payments and adjustments have been made upon the winding up of the Association shall not be paid or distributed among the Members but shall be transferred to some other institution or institutions having objects similar



to the objects of the Association which shall itself prohibit the distribution of its income and property among its members. Such institution or institutions shall be determined by the Members of the Association at or before the time of its dissolution.

7. The Board

7.1. There shall be a Board which shall be the governing body of the Association. The Board shall consist of the Oversight Committee and the Executive Committee.

7.2. The Oversight Committee shall consist of a minimum of six and a maximum of nine members. The number of members of the Oversight Committee at any time shall be determined by the Board. Subject to the other provisions of these Articles, members of the Oversight Committee shall be elected by the Association in General Meeting.

7.3. The Oversight Committee may co-opt individuals as members of the Oversight Committee, provided the total number of members does not exceed the maximum. Co-opted members shall be subject to reappointment at the General Meeting following their co-option.

7.4. Should the number of members of the Oversight Committee fall below the prescribed minimum number, the continuing members of the Oversight Committee may continue to act as the Oversight Committee for the purposes of filling one or more casual vacancies on the Oversight Committee and convening General Meetings, but not for any other purpose.

7.5. One or more members of the Oversight Committee may be a person who is not a Member of the Association, provided at all times a majority of members of the Oversight Committee shall be Members of the Association.

7.6. Members of the Executive Committee shall be employees of the Association. They shall be appointed by the Oversight Committee on terms determined by the Board. At no time shall the number of members of the Executive Committee be more than half of the number of members of the Oversight Committee.

7.7. A member of the Board shall be eligible to be appointed by the Board as a director of the Association.

7.8. Should a member of the Board have an interest in any contract, arrangement or activity in which the Association has an interest, no contract, arrangement or activity on behalf of the Association under which such interests exist shall be annulled, nor shall the member of the Board be liable to account for any profit realised by them under such contract, arrangement or activity, provided the nature and extent of their interest was disclosed by them at all meetings of the Board at which such contract, arrangement or activity was discussed and/or determined.

7.9. No member of the Board shall vote on matters relating to any contract, arrangement or activity in which they have an interest that is not insignificant.

7.10. If a question arises as to the right of a member of the Board who is not the Chair to vote on a matter, the question shall be referred to the Chair to determine the right of the Board member to vote in respect of that matter.

7.11. If a question arises as to the right of the Chair to vote on a matter, the question shall be decided by a majority decision of the other Board members present.

7.12. Unless the context otherwise requires, references to the Board shall include any Committees of the Board, and references to the Chair shall include any person who is chair of a meeting at which a member of the Board has disclosed an interest.

8. Election of members of the Oversight Committee

8.1. The Board may at any time appoint by co-option one or more individuals as members of the Oversight Committee, either to fill a casual vacancy or by way of addition to the Oversight Committee, provided that the prescribed maximum shall not be exceeded and Members of the Association remain in the majority on the Oversight Committee. Any individual so appointed shall retain their appointment only until the next Annual General Meeting, and they shall be eligible for re-election at that Annual General Meeting.

8.2. The Association may, at a General Meeting, fill a vacated membership of the Oversight Committee by electing another eligible individual thereto, unless it has been determined that, for the time being, the number of members of the Oversight Committee shall be reduced.

8.3. An individual appointed to the Oversight Committee shall be appointed for a maximum term of three years from the date of the General Meeting at which they are elected or first re-elected. On, or within one year of, the expiry of a term, an individual will be eligible for re-election to the Oversight Committee, subject to the provision in these Articles that an individual shall not be a member of the Oversight Committee for more than nine years from the date they were first appointed to the Board.

8.4. A member of the Oversight Committee whose term is expiring and who is eligible for re-election shall, unless they have informed the Board of their desire not to offer themselves for re-election, be deemed to be nominated for election.

8.5. No person, except a member of the Oversight Committee reaching the end of a term of appointment or appointed by the Board since the last Annual General Meeting and seeking re-election, shall be eligible for election to the Oversight Committee, unless there shall be delivered to the Company Secretary not less than one Month before the day appointed for the Annual General Meeting, notice in writing in accordance with these Articles. Such notice shall be signed by two Members duly qualified to vote at General Meetings, indicating their nomination of such person for election. At the same time, notice in writing must be delivered to the Company Secretary, signed by the person nominated, indicating their willingness to stand for election to the Oversight Committee. No such nomination shall be valid if the person nominated, or either of their nominators, is under any pecuniary liability to the Association.

8.6. If the number of candidates duly nominated for election to the Oversight Committee is not more than the number of vacancies on the Oversight Committee at that time, such candidates shall, as from the dissolution of the ensuing Annual General Meeting, be deemed to be duly elected members of the Oversight Committee.

8.7. If the number of candidates duly nominated for election to the Oversight Committee is more than the number of vacancies on the Oversight Committee at that time, any of the candidates shall be given the opportunity to withdraw. If the number of candidates remains in excess of the number of vacancies, the election shall be conducted in accordance with these Articles.

(a) The Chair or, in their absence, a Deputy Chair shall, from among the Members of the Association other than the candidates, appoint four scrutineers of whom one or two shall be members of the Board.

(b) Three scrutineers shall form a quorum.

(c) The Company Secretary shall send a voting paper to every Member entitled to vote. Such voting paper shall be in a form approved by the Board.

(d) The accidental omission to send a voting paper to a Member shall not invalidate either the procedure or the result of an election.

(e) Completed voting papers shall be returned to the Company Secretary at least five Working Days before the date fixed for the Annual General Meeting, and the Company Secretary shall deliver them to the scrutineers by whom the completed voting papers shall be examined.

(f) When the result of the election has been ascertained by the scrutineers, the completed voting papers shall be retained by the Company Secretary, who shall destroy them one Month after the election.

(g) The scrutineers shall make a report, signed by all of them, setting out the number of voting papers received, the number rejected and the grounds for rejection, the number of votes in favour of each candidate, and the names of the candidate or candidates duly elected. The scrutineers shall deliver the report to the Company Secretary before the date of the Annual General Meeting. The report of the scrutineers shall be conclusive as to the outcome of the election.

(h) If the report of the scrutineers concludes that there is an equality of votes, there shall be a vote or votes at the Annual General Meeting as necessary to remove the equality and complete the election. Such vote or votes shall be given by a show of hands.

(i) Those duly elected members of the Oversight Committee shall take office as from the dissolution of the Annual General Meeting at which they were elected.

(j) The Board may amend the process set out under (c) to (f) above to enable all Members entitled to vote to cast their votes electronically. Electronic voting must be by way of a secure online system and must follow similar principles to those inherent in (c) to (f) above.

8.8. The Chair of the Board shall be appointed from the members of the Oversight Committee and shall be elected by the Board at its first meeting following each Annual General Meeting.

8.9. The Board may determine that a Deputy Chair shall be appointed to perform the duties of the Chair in any case of the Chair's absence. If the Board so determines, a Deputy Chair shall be appointed from the members of the Oversight Committee at the first Board meeting following an Annual General Meeting.

8.10. Office Holders shall hold such office to which they have been elected until the end of the first Board meeting following the next Annual General Meeting.

8.11. If the office of Deputy Chair is not filled, in the event of the Chair's absence, a member of the Oversight Committee may be appointed by the Board as Deputy Chair, to perform the duties of the Chair on that occasion.

8.12. If the office of Chair becomes vacant during a term of office, another Chair shall be appointed from the members of the Oversight Committee and shall be elected by the Board at its first meeting following the office of Chair becoming vacant.

8.13. If the office of Deputy Chair becomes vacant during a term of office, another Deputy Chair may be appointed from the members of the Oversight Committee and shall be elected by the Board at its first meeting following the office of Deputy Chair becoming vacant.

9. Disqualification of members of the Oversight Committee

9.1. A member of the Oversight Committee ('the member') shall be immediately disqualified from serving on the Oversight Committee if:

- (a) there is a serious or repeated breach (after prior warning) by the member of the Byelaws, Regulations or Code of Ethics;
- (b) the member is found guilty of any gross default or misconduct in connection with or affecting the business of the Association;
- (c) the member becomes bankrupt or enters into an arrangement with creditors;
- (d) the member is convicted of a relevant offence according to Schedule 3 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017;
- (e) the member is convicted of a criminal offence resulting in a custodial sentence;
- (f) the member is disqualified from holding office in a company;
- (g) the member has been a member of the Board for more than nine years from the date they were first appointed, unless:
 - i. the member has been elected to, and continues to hold, the office of Chair or Deputy Chair; or
 - ii. the Board shall decide by resolution that invoking this Article would have a detrimental effect on the Association's ability to meet its obligations; or
 - iii. the Board shall decide by resolution that invoking this Article would have a detrimental effect on the Board's ability to meet its responsibilities.

9.2. A member of the Oversight Committee who is subject to Disciplinary Proceedings under the Byelaws and Regulations shall not attend any Board meetings and shall not be entitled to vote or participate in any proceedings of the Board while those Disciplinary Proceedings are ongoing.

10. Resignation and removal of members of the Oversight Committee

10.1. An individual shall cease to be a member of the Oversight Committee if, by giving notice in writing to the Association, they resign from the Oversight Committee.

10.2. In the event of any member of the Oversight Committee failing to attend three consecutive meetings of the Board, of which they have been duly notified, the Board may resolve that they cease to be a member of the Oversight Committee.

10.3. The Association may, by ordinary resolution of which special notice has been given, remove a member of the Oversight Committee before the expiry of their term of office.

11. Powers and responsibilities of the Board

11.1. The business of the Association shall be governed by the Board, which shall have regard to the following:

(a) No resolution passed in General Meeting shall invalidate any prior act of the Board which would have been valid if such resolution had not been passed.

(b) The Board shall assure itself that the Association, as a company and professional accountancy body, complies with its statutory obligations and the requirements (including directions and sanctions within their authority) of statutory regulators that have a role in relation to the Association.

(c) The Board shall agree appropriate arrangements for the monitoring of such compliance and for being kept informed of the Association's statutory and regulatory compliance.

11.2. The Board shall have the following powers and responsibilities:

(a) The Board may make Regulations and approve procedures whereby a person subject to the Byelaws may be disciplined and as to all matters relating thereto including the imposition of sanctions.

(b) The Board may adopt and amend a Code of Ethics with which Members, Member Firms and Students shall comply, and the Board may, from time to time, interpret the application of such a Code of Ethics to the conduct of Members, Member Firms and Students.

(c) The Board shall have the power to monitor compliance with the Byelaws, Regulations and Code of Ethics and, without limitation, may investigate, make findings and orders, including financial penalties and costs, and publish the outcomes of regulatory proceedings.

(d) The Board shall have the power to issue, suspend and revoke licenses and certificates issued by the Association.

(e) The Board shall have the power to share information with regulators, law enforcement agencies and others where reasonable to do so, where not prohibited from doing so by legislation.

(f) The Board shall have the power to do all things reasonable in meeting its responsibilities as the governing body of the Association.

(g) The Board may delegate its functions, where appropriate, to:

- i. appropriately constituted Committees of the Board,
- ii. appropriately constituted Regulatory Committees,
- iii. the executive of the Association under the leadership of the Company Secretary,
- iv. other institutions, having objects similar to the objects of the Association, with the competence and resources required to perform the delegated functions to a high standard.

12. Annual accounts and report

12.1. The Board shall cause proper accounting records to be kept. The accounting records shall be kept at the registered office of the Association or at such other place as the Board shall determine and shall, at all reasonable times, be open to inspection by members of the Oversight Committee.

12.2. Once in every calendar year the Board shall present to the Members in General Meeting an Income Statement for the last financial period made up as from the day after the date at which the last preceding Income Statement was made up, together with a Balance Sheet as at the same date to which the Income Statement is made up, accompanied by a Directors' Report and a Report of the Auditors.

12.3. Copies of the Income Statement, Balance Sheet, Directors' Report and Report of the Auditors ('the accounts') shall be sent to all persons entitled to receive notices of General Meetings not less than 21 days before the General Meeting at which the accounts are to be presented to the Members.

12.4. The Board shall cause auditors to be appointed in accordance with the Companies Act 2006. The auditors shall not have any business or personal connection with:

- (a) any member of the Board, or
- (b) any employee of the Association.

13. Byelaws and Regulations

13.1. The Board shall make Byelaws for the purpose of carrying on the business of the Association and regulating its affairs. The Association may, by ordinary resolution of which special notice has been given, amend the Byelaws.

13.2. The Byelaws shall grant the powers necessary for the Association to fulfil its obligations as a professional accountancy body.



13.3. The Byelaws, and any Regulations made under the Byelaws, shall be binding on Members, Member Firms and Students.

13.4. All amendments to the Byelaws shall take effect on a date specified by the Board following approval by the Association in General Meeting.

14. Proceedings of the Board

14.1. The Board shall meet for the conduct of business, adjourn and otherwise regulate its meetings as the Board thinks fit.

14.2. Unless otherwise determined by the Board in advance, the quorum shall be five.

14.3. Board meetings may be called by the Company Secretary at any time only at the request of the Chair or of five members of the Board.

14.4. Notice of a Board meeting of at least five clear Working Days shall be given to all members of the Board. In the case of an urgent matter arising, the Chair may determine that a Board meeting shall be called at short notice.

14.5. The Chair, or in their absence a Deputy Chair, shall preside at all Board meetings or, if neither the Chair nor a Deputy Chair is present within ten minutes after the time appointed for holding a Board meeting, the members of the Board present shall choose one of their number to be the chair of the meeting.

14.6. A duly convened meeting of the Board at which a quorum is present shall be competent to exercise all the powers and responsibilities under these Articles for the time being vested in the Board.

14.7. Resolutions of the Board shall be decided by a simple majority of votes. In the case of an equality of votes the chair of the meeting shall have a casting vote.

14.8. A Committee of the Board shall comprise such members of the Board and other persons as the Board sees fit, and shall comply with directions made by the Board. Subject to such directions, the meetings and proceedings of a Committee of the Board shall be governed by the provisions of these Articles for regulating the meetings and proceedings of the Board.

14.9. All acts of the Board, any Committee of the Board, and any person acting in good faith as a member of the Board or of any Committee of the Board shall be valid, notwithstanding that there was later found to be some defect in the proceedings of the Board or Committee of the Board or the appointment of such person.

14.10. The Board shall cause proper minutes to be made of the proceedings of all meetings of the Association, the Board and Committees of the Board, and all business transacted at such meetings. Such minutes, when signed by the chair of such meeting, or by the chair of the next succeeding meeting, shall be conclusive evidence of the proceedings and business transacted.

15. General Meetings

15.1. The Board may convene a General Meeting. A General Meeting may also be convened by Members in accordance with the provisions of the Companies Act 2006.



15.2. General Meetings may be convened to require the physical attendance of Members or the online ('virtual') attendance of Members, or to permit Members to attend by either means (a 'hybrid' meeting). Members attending a virtual or hybrid General Meeting online will be deemed to be present for the purpose of determining quoracy.

15.3. The Board shall convene an Annual General Meeting to be held in each period of nine Months beginning with the day following the accounting reference date.

15.4. All Members eligible to attend a General Meeting shall be given notice at least 21 days before the date planned for the General Meeting.

15.5. Documents required to be sent by the Association prior to a General Meeting may be sent to Members by making those documents available on the Association's website.

15.6. Any document or information relating to proceedings at a General Meeting may be sent by electronic mail to an address registered with the Association.

15.7. Any documents delivered in accordance with these Articles shall be deemed validly sent to Members for the purposes of these Articles and the Byelaws and Regulations.

15.8. The accidental omission to give notice of a General Meeting to, or the non-receipt of such notice by, any Member or Members shall not invalidate any resolution passed, or proceedings conducted, at that General Meeting.

16. Proceedings at General Meetings

16.1. All business that is transacted at a General Meeting shall be deemed special, except for the consideration of the accounts, the election of members of the Board, and the appointment and remuneration of the auditors.

16.2. No business shall be transacted at any General Meeting unless a quorum of Members is present. For all purposes the quorum shall be ten Members entitled to be present and to vote at a General Meeting.

16.3. If within half-an-hour from the time appointed for a General Meeting a quorum is not present, the meeting, if convened by Members, shall be dissolved. In any other case it shall stand adjourned to the same day in the next week at the same time and place or at such other place as the Chair shall appoint. If at such adjourned meeting a quorum is not present within half-an-hour from the time appointed for the adjourned meeting the Members present shall be the quorum for that adjourned meeting.

16.4. The Chair may, with the consent of any General Meeting at which a quorum is present (and shall if so directed by the meeting), adjourn the General Meeting. No business shall be transferred to such adjourned meeting other than the business left unfinished at the previous General Meeting.

16.5. The Chair may adjourn a General Meeting at which a quorum is present if the Chair is of the opinion that an adjournment is necessary to ensure that the business of the General Meeting is conducted in an orderly manner. No business shall be transferred to such adjourned meeting other than the business left unfinished at the previous General Meeting.

16.6. If a General Meeting is adjourned for ten days or more, notice of the time and place of the adjourned meeting shall be given by the same means that notice was given of the previous General Meeting, at least seven clear days in advance of the adjourned meeting. If a General Meeting is adjourned for fewer than ten days, the adjourned meeting shall be held in the same place and by the same means as the previous General Meeting, and it shall not be necessary to give any written notice of an adjourned General Meeting.

16.7. The Chair of the Board, or in their absence a Deputy Chair, shall preside at all General Meetings or, if neither the Chair nor a Deputy Chair is present within ten minutes after the time appointed for holding a General Meeting, the members of the Board present shall choose one of their number to be the chair of the General Meeting.

16.8. At a General Meeting a resolution put to the vote of the meeting shall be decided on a show of hands, unless a ballot be demanded by the chair of the meeting or by at least five Members present and entitled to vote. Unless a ballot be so demanded a declaration by the chair of the meeting that a resolution has been carried or lost shall be conclusive, and an entry to that effect in the minute book of the Association shall be conclusive evidence thereof.

16.9. If a ballot be appropriately demanded, it shall be taken at such time and place, and in such manner, as the chair of the meeting shall direct, and the result of the ballot shall be deemed to be the resolution of the meeting at which the ballot was demanded.

16.10. In the case of a vote requiring a simple majority where there is an equality of votes, whether on a show of hands or on a ballot, the chair of the General Meeting shall have a casting vote.

17. Votes of Members

17.1. Every Member who is not an Honorary Member shall be entitled to one vote at a General Meeting, except any Member who is under a pecuniary liability to the Association.

17.2. A Member who has not paid every subscription and other sum (if any) due to the Association shall not be entitled to be present or to vote, either in person or by proxy, at a General Meeting.

17.3. In the case of a ballot, votes may be cast in person or by proxy. A proxy must be a Member of the Association entitled to be present and to vote at a General Meeting.

18. Proxies

18.1. The instrument appointing a proxy shall be in writing under the hand of the appointer. The instrument appointing a proxy shall be deposited at the registered office of the Association not less than 48 hours before the time appointed for holding the General Meeting at which the person named in such instrument will be expected to vote. Otherwise, the person so named shall not be entitled to vote by proxy at that General Meeting.

18.2. The Board may allow the instrument appointing a proxy to be submitted to the Association in electronic form subject to any conditions or limitations as the Board may specify. In the case of an appointment by proxy in electronic form, the instrument appointing a proxy shall be received at the electronic mail address specified in the invitation to appoint a proxy in relation to a General Meeting not less than 48 hours before the time appointed for holding the General

Meeting at which the person named in such instrument will be expected to vote. Otherwise the person so named shall not be entitled to vote by proxy at that General Meeting.

18.3. An instrument appointing a proxy, if delivered to the Association in accordance with these Articles, shall be valid for the General Meeting at which the person named in such instrument will be expected to vote or the adjournment thereof.

18.4. A vote cast at a General Meeting in accordance with the terms of an instrument of proxy shall be valid notwithstanding the previous death of the appointer or the revocation of the instrument of proxy, provided that no intimation in writing of the death or revocation shall have been received by the Association at least 12 hours before the time fixed for holding the General Meeting.

18.5. An instrument appointing a proxy shall be in the following form or as near thereto as is considered reasonable by the Board:

'CERTIFIED PUBLIC ACCOUNTANTS ASSOCIATION
 I Of

 being a Member of the Certified Public Accountants Association hereby
 appoint
 of
 another Member of the Association, and failing them
 of, another Member of
 the Association, as my proxy to vote for me and on my behalf at the General
 Meeting of the Association to be held on the Day of
 20.... or at any adjournment thereof.
 This instrument of proxy is to be used in respect of the resolution(s) as
 follows:
 • Resolution No. 1 ... *For/Against
 • Resolution No. 2 ... *For/Against
 • Resolution No. 3 ... *For/Against
 (*Strike out whichever is not desired.)
 Unless otherwise instructed the proxy will vote as they think fit.

 Signed this Day of20....'

19. Amendments to resolutions

19.1. An ordinary resolution to be put before a General Meeting may be amended by ordinary resolution if:

(a) the Company Secretary receives written notice of the proposed amendment from a person entitled to vote at the General Meeting not less than 48 hours before the General Meeting is to take place, and

(b) the proposed amendment does not, in the opinion of the Chair, materially alter the scope of the resolution.

19.2. Any resolution to be put before a General Meeting may be amended by ordinary resolution, if:

(a) the chair of the General Meeting proposes the amendment at that General Meeting,
 and

(b) the proposed amendment does not, in the opinion of the Chair, amount to more than a clarification of the drafting of the resolution, rather than a change in its substance.

19.3. If the chair of the General Meeting, acting in good faith, wrongly determines that a proposed amendment to a resolution shall not be put to the General Meeting, such an error does not invalidate the result of a vote on that resolution.

20. Indemnity

20.1. Every member of the Board shall be indemnified out of the assets of the Association against all losses and liabilities which they may incur in the execution of their duties as a member of the Board or otherwise in relation thereto, including any liability incurred in defending any proceedings, whether civil or criminal.

20.2. No member of the Board shall be liable for any loss or damage which may be incurred by the Association in the execution of their duties as a member of the Board or otherwise in relation thereto.

20.3. The provisions of these Articles shall have effect insofar as they are not avoided by the provisions of the Companies Act 2006. The Board shall have power to purchase and maintain for any member of the Board insurance against any liability attaching to them in respect of any negligence, default, breach of duty or breach of trust arising from the execution of their duties as a member of the Board or otherwise in relation thereto.

21. Notices

21.1. Unless prescribed otherwise in these Articles, notice of a General Meeting, which includes an Annual General Meeting, shall be in accordance with the provisions of the Companies Act 2006.

21.2. Any notice, document or information may be given, sent or supplied by the Association to any Member:

(a) personally

(b) by sending it by post addressed to the Member at their Registered Address

(c) by giving it in electronic form to a Member who has, by providing details of an electronic mail address, agreed that notices, documents and information may be sent or supplied in electronic form (and has not revoked that agreement in writing)

(d) where permitted by law, by making it available on a website.

21.3. A Member who has failed to give an up-to-date Registered Address shall not be entitled to receive any notice, document or information, but any notice, document or information delivered or sent by post to the address of a Member last known to the Association shall be deemed to have been validly delivered or sent.

21.4. Any notice, document or information given, sent or supplied by the Association:



(a) by post shall be deemed to have been received on the second Working Day following that on which it was posted

(b) left at a Registered Address shall be deemed to have been received on the day it was so left

(c) in electronic form shall be deemed to have been received 24 hours after it was sent

(d) by making it available on a website shall be deemed to have been received on the date on which notification of availability on the website shall be deemed to have been received according to (a) to (c) above.

22. Amendment of these Articles

22.1. Any amendment of these Articles shall take effect on a date specified by the Board following approval by the Association in General Meeting.

Byelaws

These Byelaws may be cited as the Certified Public Accountants Association Byelaws. These Byelaws have been approved by the Board and the Members of the Association in General Meeting on 22nd September 2025 and shall take effect on 1 January 2026. They apply to Members, Member Firms, Students and other individuals and firms subject to regulation by the Association.

1. Definitions and interpretation

1.1. Throughout these Byelaws and the CPAA Regulations, unless the context otherwise requires:

CPAA Executive	means employees of the Association under the leadership of the Company Secretary;
Allegation	means an allegation arising out of events brought to the attention of the Association by way of a Complaint that may indicate that a Member, Member Firm or Student may be liable to disciplinary action under the Byelaws in accordance with the Disciplinary Regulations;
Appeal Committee	means the Regulatory Committee constituted with the powers and responsibilities of the Appeal Committee as set out within these Byelaws and the Disciplinary Regulations;
Appellant	means a Member, Member Firm or Student who has been granted permission to appeal against a decision of the Tribunals Committee;
Articles of Association	means the Articles of Association of CPAA;
Assessment	means the process, following receipt of a Complaint by the Association, to determine whether there is a potential liability to disciplinary action under the Byelaws and whether the matter should be the subject of an investigation;
Associate	means an Associate Member;
Associate Member	means a person who has been admitted to the Association in such capacity;
the Association	means Certified Public Accountants Association (CPAA);
the Board	means the Board for the time being of the Association;

Branch	means a Branch of the Association formed in accordance with these Byelaws;
Byelaws	means the Byelaws of CPAA;
Chair	means the Chair of the Board for the time being of the Association, who shall be a member of the Oversight Committee;
Code of Ethics	means the Code of Ethics adopted by the Association for the time being in force;
Committee of the Board	means a committee appointed by the Board in accordance with the Byelaws, and excludes Regulatory Committees;
Company Secretary	means the Company Secretary of the Association appointed by the Board;
Complainant	means a person who brings to the attention of the Association facts and matters that indicate that a Member, Member Firm or Student may have become liable to disciplinary action;
Complaint	means any complaint or allegation against a Member, Member Firm or Student brought to the attention of the Association by any means, including from within the Association;
Complaints Reviewer	means a person appointed in accordance with the Disciplinary Regulations to review Complaints brought to the attention of the Association in accordance with the Disciplinary Regulations;
Conduct Committee	means the Regulatory Committee constituted with the powers and responsibilities of the Conduct Committee as set out within these Byelaws and the Disciplinary Regulations;
Conduct Report	means a report prepared by the Regulation Secretary for the Conduct Committee which includes: <ul style="list-style-type: none"> • details of the Allegation(s) being reported to the Conduct Committee, • a summary of the material facts and evidence relevant to the Allegation(s), and • recommendations of the Regulation Secretary in relation to the liability of the Respondent in respect of each Allegation,

	and which includes copies of all documents referred to in the report;
Consent Order	means an order by a Regulatory Committee offered to a Respondent in accordance with Regulations made under these Byelaws and the powers available to the relevant Committee;
Continuing Professional Development	means ongoing training and development required to be undertaken by a Member in accordance with the Membership Regulations;
CPD	means Continuing Professional Development;
Deputy Chair	means a member of the Oversight Committee who has been nominated by the Board to carry out the duties of Chair in the Chair's absence, either on a particular occasion or by election to the office of Deputy Chair by the Board;
Disciplinary Proceedings	means proceedings brought against a Member, Member Firm or Student from the point at which the Respondent is informed that the matter is to be put before a Regulatory Committee;
Disciplinary Regulations	means the Certified Public Accountants Association Disciplinary Regulations;
Fellow	means a Fellow Member;
Fellow Member	means a person who has been admitted to the Association in such capacity, including an existing Member who has advanced to fellowship;
Fitness to Practise Committee	means the Regulatory Committee constituted with the powers and responsibilities of the Fitness to Practise Committee as set out within these Byelaws and the Disciplinary Regulations;
Fixed Penalty	means a sanction prescribed by the Regulatory Oversight Committee that may be proposed by the Regulation Secretary under powers delegated by the Conduct Committee in accordance with the process set out in the Disciplinary Regulations;
Honorary Member	means a person granted membership of the Association whom the Board considers has contributed service of particular merit to the Association or the profession of accountancy;

Interim Order	means an interim order made by an Interim Orders Committee in accordance with the Disciplinary Regulations;
Interim Orders Committee	means a Regulatory Committee constituted with the powers and responsibilities of an Interim Orders Committee as set out within these Byelaws and the Disciplinary Regulations, including the power to make an Interim Order;
Lay Person	means a person who is not and has never been a Member, or Student of the Association, or an accountant qualified by another professional body, or otherwise engaged (in employment or otherwise) in the provision of accountancy services;
Legal Assessor	means a barrister or solicitor who is not a member of staff of the Association and who is appointed by the Regulation Secretary to provide independent advice on legal and procedural matters to a Tribunal;
Member	means a Member of the Association of any category as set out in the Byelaws;
Member Firm	<p>means a firm engaged in Public Practice where more than 50% of the rights to vote on all, or substantially all, matters of substance regarding the firm are held by Members, including:</p> <ul style="list-style-type: none"> • a sole practitioner who is a Member, • a partnership or limited liability partnership in which more than 50% of the voting rights are held by Members, and • a body corporate other than a limited liability partnership in which (a) 50% or more of the directors are Members, and (b) more than 50% of the nominal value of the voting shares is held by Members, and (c) more than 50% of the aggregate in nominal value of the voting and non-voting shares is held by Members;
Members Assembly	means an advisory group of Members constituted with the powers and responsibilities of the Members Assembly as set out within these Byelaws;
Membership Regulations	means the Certified Public Accountants Association Membership Regulations;
Month	means a calendar month;



Nominations Committee	means a Committee of Board responsible for appointing individuals to serve on the Association's Regulatory Committees;
Oversight Committee	means those members of the Board who are not employees of the Association and who are appointed to the Oversight Committee in accordance with these Articles;
Practice Assurance Committee	means the Regulatory Committee constituted with the powers and responsibilities of the Practice Assurance Committee as set out within these Byelaws and the Public Practice Regulations;
Practising Certificate	means a certificate issued to a Member by the Association authorising the Member to engage in Public Practice within a jurisdiction;
Principal	means a sole practitioner, a partner in a partnership, a director of a body corporate or a member of a limited liability partnership;
Professional Qualification	means the examination or examinations of the Association that must be successfully completed to demonstrate the theoretical knowledge required to become an Associate Member;
Public Practice	has the meaning given in the Public Practice Regulations;
Public Practice Regulations	means the Certified Public Accountants Association Public Practice Regulations;
Register of Members	means the Register of Members of the Association;
Register of Students	means the Register of Students of the Association;
Registered Address	means the address of a Member, Member Firm or Student, notified by them to the Association, that is the address to be used for formal notice on behalf of the Association;
Regulations	means Regulations made by the Board under the Byelaws;
Regulation Secretary	means a person appointed to administer the investigation and enforcement of Complaints pursuant to the Disciplinary Regulations;
Regulatory Committee	means a committee constituted in accordance with Regulations to make regulatory decisions in the public

	interest, the members of which have been appointed by the Nominations Committee;
Respondent	means the subject of a Complaint whether that subject is a Member, Member Firm, or Student;
Student	means a person for the time being registered as a Student of the Association, whose name appears on the Register of Students;
Tribunal	means a tribunal convened from members of the Tribunals Committee in accordance with the Disciplinary Regulations and acting on behalf of the Tribunals Committee;
Tribunals Committee	means the Regulatory Committee constituted with the powers and responsibilities of the Tribunals Committee as set out within these Byelaws and the Disciplinary Regulations;
UK	means the United Kingdom;
United Kingdom	means the United Kingdom of Great Britain and Northern Ireland;
Working Day	means any day other than a Saturday, Sunday, or public holiday in the United Kingdom.

1.2. Throughout these Byelaws and the CPAA Regulations, unless the context otherwise requires, a reference to a 'person' shall include an individual, firm, unincorporated association or other organisation, and a reference to a 'document' shall include a document in electronic form.

1.3. Throughout these Byelaws and the CPAA Regulations, unless the context otherwise requires:

- (a) words denoting the singular shall include the plural and vice versa;
- (b) words denoting a gender shall include all genders; and
- (c) a reference to any provision of the Byelaws, the CPAA Regulations or any other document shall be construed as a reference to that provision or document as in force and as amended from time to time.

1.4. Throughout these Byelaws and the CPAA Regulations, unless stated to the contrary, a reference to a statute, statutory provision or subordinate legislation includes a reference to it as amended, replaced and/or re-enacted from time to time, and any legislation made under it.

2. Role of the Board

2.1. The Board shall for all purposes be the governing body of the Association.

2.2. The powers and responsibilities of the Board are set out in the Articles of Association.

3. Committees of the Board

3.1. The Board may appoint the following Committees and such other Committees of the Board as may be determined by the Board to carry out duties delegated to them under the direction of the Board:

- (a) Finance Committee;
- (b) Membership Committee;
- (c) Qualifications Committee;
- (d) Technical Committee;
- (e) Regulatory Oversight Committee;
- (f) Nominations Committee.

3.2. The membership of each Committee shall be determined by the Board.

3.3. Unless otherwise provided for in these Byelaws or in Regulations made under these Byelaws, the chair of each Committee shall be appointed by the members of that Committee to act as chair for the ensuing year.

3.4. The membership of each Committee of the Board shall include a member of the Oversight Committee.

3.5. All Committees of the Board shall report to the Board at each Board meeting.

3.6. Subject to the control of the Board, the responsibilities of the Committees of the Board shall be as follows:

(a) Finance Committee

The Committee is responsible for:

- the accounts and financial affairs of the Association
- the Association's financial forecasts and budgeted expenditure
- the investment of the Association's funds
- ensuring sufficient funds are maintained by the Association
- other matters that might reasonably fall within the responsibilities of the Finance Committee.

(b) Membership Committee

The Committee is responsible for:

- the form and content of applications to become Students, Associate Members and Fellow Members of the Association
- admission and readmission to the Association as a Student
- admission and readmission to the Association as an Associate
- admission to the Association as a Fellow

- progression of an Associate Member to become a Fellow Member
- the form and content of applications for Practising Certificates
- granting and issuing Practising Certificates
- other matters that might reasonably fall within the responsibilities of the Membership Committee.

The Committee is empowered to take such reasonable action as it considers appropriate to satisfy itself as to the entitlement of an applicant to admission to the Association and/or granting of a Practising Certificate.

(c) Qualifications Committee

The Committee is responsible for:

- the examinations of the Association in all their forms, including written, oral and online examinations, and including the conduct and content of examinations
- study requirements, including syllabus content
- granting, suspending and removing the approval of colleges and institutions as approved study providers for the Association offering the Professional Qualification and/or other qualifications of the Association
- the assessment and approval of exemptions for prior learning
- receiving and reviewing the marks of examination candidates and assessing overall performance
- reviewing and ratifying examination results
- making recommendations to the Board in respect of any candidate who has notified the Association of a request for special consideration in respect of one or more examinations
- making other reports and recommendations to the Board where necessary
- issuing certificates, on behalf of the Board, in respect of examinations
- practical training requirements
- other matters that might reasonably fall within the responsibilities of the Qualifications Committee.

(d) Technical Committee

The Committee is responsible for:

- considering key technical developments and proposals that might impact the Association, its Members and/or the accountancy profession, including public consultations and calls for evidence
- considering and commenting on the Association's draft responses to technical developments and proposals, including responses to public consultations and calls for evidence
- seeking to ensure relevant, up to date technical, professional and ethical information is brought to the attention of Members and Students on a timely basis
- other matters that might reasonably fall within the responsibilities of the Technical Committee.

(e) Regulatory Oversight Committee

The Committee is responsible for:

- oversight of the Association's regulatory arrangements and processes
- other matters that might reasonably fall within the responsibilities of the Regulatory Oversight Committee.

The Committee is empowered to:

- make recommendations to the Board to address any areas of weakness
- highlight to the Board areas of good practice
- take any other necessary action that might reasonably relate to the responsibilities of the Regulatory Oversight Committee.

(f) Nominations Committee

The Committee is responsible for:

- appointing individuals to serve on the Association's Regulatory Committees
- overseeing the recruitment requirements and procedures in respect of the Association's Regulatory Committees
- other matters that might reasonably fall within the responsibilities of the Nominations Committee.

The Committee is empowered to:

- make recommendations to the Board where it has been brought to the attention of the Committee or the Board that the conduct of one or more Regulatory Committee members may have fallen below expectations
- delegate some or all of its responsibilities to a third party organisation where the Board has delegated some or all of the Association's regulatory procedures to that third party organisation
- take any other necessary action that might reasonably relate to the responsibilities of the Nominations Committee.

4. Regulatory Committees

4.1. The following Regulatory Committees may be appointed to carry out duties delegated to them by the Board:

- (a) Practice Assurance Committee
- (b) Conduct Committee
- (c) Tribunals Committee
- (d) Appeal Committee
- (e) Fitness to Practise Committee
- (f) Interim Orders Committee.

4.2. The eligibility of individuals to sit on a Regulatory Committee shall be set out in the Disciplinary Regulations.

4.3. The Regulatory Committees are required to make regulatory decisions independently of the Board.

4.4. The responsibilities and powers of the Regulatory Committees shall be as follows:

(a) Practice Assurance Committee

The Committee is responsible for:

- the monitoring of compliance, by Members in Public Practice and Member Firms, with the Association's Byelaws, Regulations and Code of Ethics, including technical standards and relevant legal requirements
- the monitoring of returns and information provided by Members and Member Firms in relation to their Public Practice work
- taking appropriate enforcement action when it determines that a Member in Public Practice or a Member Firm has failed to comply with the Association's Byelaws, Regulations and Code of Ethics, including technical standards and relevant legal requirements
- taking appropriate enforcement action when it determines that a Member in Public Practice or a Member Firm has failed to provide the Association with all necessary returns and information on a timely basis.

The Committee is empowered to:

- require remedial action to be taken by a Member or Member Firm (as Respondent) in the case of alleged non-compliance with a regulatory requirement
- offer a Consent Order to a Respondent, comprising any or all of the following:
 - i. financial penalty
 - ii. reprimand
 - iii. severe reprimand
 - iv. conditions placed on a Practising Certificate
 - v. an order for the recovery of costs incurred by the Association in bringing a Complaint to the Committee
- refer a matter to the Tribunals Committee
- take other action available to it, in accordance with Regulations made under these Byelaws.

(b) Conduct Committee

The Committee is responsible for:

- considering Complaints against Members, Member Firms and Students received by the Association
- taking appropriate enforcement action when it determines that a Respondent has failed to comply with the Association's Byelaws, Regulations and Code of Ethics, or is otherwise liable to disciplinary action.

The Committee is empowered to:

- require remedial action to be taken by a Respondent
- offer a Consent Order to a Respondent, comprising any or all of the following:
 - i. financial penalty
 - ii. repayment of fees and/or commission received
 - iii. reprimand
 - iv. severe reprimand
 - v. an order for the recovery of costs and expenses incurred by or on behalf of the Association in investigating and bringing a Complaint to the Committee
 - vi. an order for the recovery of expenses incurred by a Complainant
- refer a matter to the Tribunals Committee
- take other action available to it, in accordance with Regulations made under these Byelaws.

(c) Tribunals Committee

The Committee, including any Tribunal convened from its members in accordance with the Disciplinary Regulations, is responsible for:

- considering Complaints referred to it by the Practice Assurance Committee or the Conduct Committee
- taking appropriate enforcement action when it determines that a Respondent has failed to comply with the Association's Byelaws, Regulations and Code of Ethics, or is otherwise liable to disciplinary action.

The Committee is empowered to:

- require remedial action to be taken by a Respondent
- make any one or more of the following orders against a Respondent:
 - i. financial penalty
 - ii. repayment of fees and/or commission received
 - iii. reprimand
 - iv. severe reprimand
 - v. suspension or removal of a Practising Certificate
 - vi. withdrawal of a firm's authorisation granted by the Association
 - vii. suspension or termination of the Respondent's membership of the Association
 - viii. an order prohibiting a firm from using the description 'Certified Public Accountants' and the Association's logo
 - ix. an order for the recovery of costs and expenses incurred by or on behalf of the Association in investigating and bringing a Complaint to the Committee
 - x. an order for the recovery of expenses incurred by a Complainant
- sit as an Interim Orders Committee to make an order for the protection of the public
- take other action available to it, in accordance with Regulations made under these Byelaws.

(d) Appeal Committee

The Committee is responsible for considering appeals against decisions made by the Tribunals Committee, where the Respondent has been granted permission to appeal.

The Committee is empowered to:

- uphold, vary or set aside any findings of the Tribunals Committee
- uphold, vary or rescind any order of the Tribunals Committee
- substitute for an order of the Tribunals Committee any other order that was available to that Committee
- order that a matter be heard afresh by the Tribunals Committee
- make an order for the recovery of costs incurred by the Association in bringing an appeal to the Appeal Committee
- take other action available to it, in accordance with Regulations made under these Byelaws.

(e) Fitness to Practise Committee

The Committee is responsible for:

- considering matters referred to it by the Association, by the chair of a Regulatory Committee, or by a Member or Student as Respondent or Appellant
- determining whether a Member or Student who is the subject of a Complaint is fit to participate in an investigation and/or Disciplinary Proceedings.

The Committee is empowered to:

- make any of the following findings:
 - i. that the fitness of the Member or Student to participate in an investigation and/or Disciplinary Proceedings is not seriously impaired through their physical or mental health
 - ii. that the fitness of the Member or Student to participate in an investigation and/or Disciplinary Proceedings is seriously impaired through their physical or mental health
- make any of the following orders:
 - i. that any investigation or Disciplinary Proceedings that were suspended for the duration of the fitness to practise proceedings be re-started
 - ii. that membership be suspended for a period of up to 24 Months or until further order of the Fitness to Practise Committee
 - iii. that status as a Student be suspended for a period of up to 24 Months or until further order of the Fitness to Practise Committee
 - iv. that a Practising Certificate issued, or other authorisation granted, to a Member by the Association be suspended or be subject to conditions for a period of up to 24 Months or until further order of the Fitness to Practise Committee
 - v. that an investigation or Disciplinary Proceedings continue to be suspended concurrent with the period of suspension ordered under paragraph ii, iii and/or iv above
- such ancillary orders as the Fitness to Practise Committee thinks fit, including, without limitation, that a member shall appoint a practice continuity provider for the period of suspension and notify their clients and the Association of the identity and contact details of the continuity provider take other action available to it, in accordance with Regulations made under these Byelaws.

(f) Interim Orders Committee

The Committee is responsible for:

- considering applications for an Interim Order from the Regulation Secretary or the Association
- making Interim Orders in cases where it is satisfied that it is necessary to do so for the protection of the public
- reviewing Interim Orders.

The Committee is empowered to:

- make any of the following Interim Orders:
 - i. that a Respondent's status as a Member or Student of the Association be suspended
 - ii. that conditions be placed on a Practising Certificate
 - iii. that a Practising Certificate issued by the Association be suspended
 - iv. such ancillary orders as the Interim Orders Committee thinks fit
- renew, revoke, vary or replace an Interim Order
- take other action available to it, in accordance with Regulations made under these Byelaws.

5. Delegated authority of the Board to the CPAA Executive

5.1. The Board, including Committees of the Board, may delegate, where appropriate, its functions to the CPAA Executive under the leadership of the Company Secretary.

5.2. The Company Secretary is answerable to the Board and shall report to the Board at each Board meeting.

5.3. The Company Secretary shall be appointed by the Board upon such terms, and subject to such conditions, as the Board shall deem fit.

6. Branches

6.1. When in the opinion of the Board, the number of Members residing in any location is sufficient to warrant the formation of a Branch of the Association in that area, the Association may, under the direction of the Board, form such a Branch.

6.2. No Branch shall be formed without the consent of the Board.

6.3. All Branches shall conduct their affairs in accordance with Regulations made by the Board, which may be amended from time to time.

6.4. The Board shall have the right to dissolve a Branch if:

- (a) the Board determines that such Branch has failed to comply with Regulations laid down by the Board
- (b) the size of the membership of such Branch has fallen to a level that, in the opinion of the Board, warrants its dissolution
- (c) for any other reason the Board deems it in the interests of the Association to dissolve such Branch.

6.5. The Board may make grants out of the funds of the Association towards the establishment of Branches of such amounts as in their opinion are reasonable.

6.6. All expenses of a Branch shall, except in exceptional circumstances, be borne by that Branch.

7. Members Assembly

7.1. The Board may constitute a Members Assembly to represent Members of the Association, advise the Board and act in accordance with the terms of reference of the Members Assembly.

7.2. Only Members of the Association shall be eligible to serve on the Members Assembly.

7.3. The Members Assembly shall consist of a maximum of thirteen members: up to ten members shall reside in the UK, and up to three members shall reside outside of the UK.

7.4. The number of members of the Members Assembly at any time shall be determined by the Board. Subject to the other provisions of these Byelaws, members of the Members Assembly shall be elected by the Association in General Meeting.



7.5. The Members Assembly may co-opt individuals as members of the Members Assembly, provided the maximum numbers of members are not exceeded. Co-opted members shall be subject to reappointment at the General Meeting following their co-option.

7.6. A member of the Members Assembly shall be neither a member of the Board nor an employee of the Association.

7.7. The Members Assembly shall meet twice in each calendar year. Additional meetings may be convened by the Company Secretary at the request of the chair of the Members Assembly and with the agreement of the Board.

7.8. If the chair of the Members Assembly is not present within ten minutes after the time appointed for holding a meeting of the Members Assembly, the members of the Members Assembly present shall choose one of their number to be the chair of the meeting.

7.9. Should a member of the Members Assembly have an interest in any contract, arrangement or activity in which the Association has an interest, they shall declare it to the Members Assembly at each meeting at which such contract, arrangement or activity is discussed.

8. Election of Members to the Members Assembly

8.1. The Members Assembly may at any time appoint by co-option one or more Members of the Association to the Members Assembly, either to fill a casual vacancy or by way of addition to the Members Assembly, provided the maximum numbers of members are not exceeded. Any individual so appointed shall retain their appointment only until the next Annual General Meeting, and they shall be eligible for re-election at that Annual General Meeting.

8.2. The Association may, at a General Meeting, fill a vacated membership of the Members Assembly by electing another eligible Member of the Association thereto, unless it has been determined that, for the time being, the number of members of the Members Assembly shall be reduced.

8.3. An individual appointed to the Members Assembly shall be appointed for a maximum term of three years from the date of the General Meeting at which they are elected or first re-elected. On, or within one year of, the expiry of a term, an individual will be eligible for re-election to the Members Assembly, subject to the provision in these Byelaws that an individual shall not be a member of the Members Assembly for more than nine years from the date they were first appointed.

8.4. A member of the Members Assembly whose term is expiring and who is eligible for re-election shall, unless they have informed the Company Secretary of their desire not to offer themselves for re-election, be deemed to be a candidate for election to the Members Assembly.

8.5. An eligible Member of the Association may put themselves forward for election to the Members Assembly at the next Annual General Meeting.

8.6. Election to the Members Assembly shall be decided on a show of hands, unless a ballot be demanded by the chair of the meeting or by at least five Members present and entitled to vote. Those candidates duly elected to the Members Assembly shall take up their positions on the Members Assembly as from the dissolution of the Annual General Meeting at which they were elected.

8.7. The chair of the Members Assembly shall be appointed from the members of the Members Assembly and shall be elected by the Members Assembly at its first meeting following each Annual General Meeting. If the Members Assembly fails to appoint its own chair, the Chair of the Board shall appoint a chair of the Members Assembly.

8.8. The person elected as chair of the Members Assembly shall continue as chair until the end of the first meeting of the Members Assembly following the next Annual General Meeting.

9. Disqualification of members of the Members Assembly

9.1. A member of the Members Assembly ('the member') shall be immediately disqualified from serving on the Members Assembly if:

- (a) there is a serious or repeated breach (after prior warning) by the member of the Byelaws, Regulations or Code of Ethics;
- (b) the member is found guilty of any gross default or misconduct in connection with or affecting the business of the Association;
- (c) the member becomes bankrupt or enters into an arrangement with creditors;
- (d) the member is convicted of a relevant offence according to Schedule 3 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017;
- (e) the member is convicted of a criminal offence resulting in a custodial sentence;
- (f) the member is disqualified from holding office in a company;
- (g) the member has served on the Members Assembly for more than nine years from the date they were first appointed, unless:
 - i. the member has been elected to, and continues to hold, the office of chair of the Members Assembly; or
 - ii. the Board shall decide by resolution that invoking this Byelaw would have a detrimental effect on the Association's ability to meet its obligations; or
 - iii. the Board shall decide by resolution that invoking this Byelaw would have a detrimental effect on the Board's ability to meet its responsibilities.

9.2. A member of the Members Assembly who is subject to Disciplinary Proceedings under the Byelaws and Regulations shall not attend any meetings of the Members Assembly and shall not be entitled to vote or participate in any proceedings of the Members Assembly while those Disciplinary Proceedings are ongoing.

10. Resignation and removal of members of the Members Assembly

10.1. An individual shall cease to be a member of the Members Assembly if, by giving notice in writing to the Association, they resign from the Members Assembly.

10.2. In the event of any member of the Members Assembly failing to attend three consecutive meetings of the Members Assembly, of which they have been duly notified, the Board may resolve that they cease to be a member of the Members Assembly.

10.3. The Association may, by ordinary resolution of which special notice has been given, remove a member of the Members Assembly before the expiry of their term of office.

11. Membership of the Association

11.1. There shall be three categories of Member:

- (a) Fellows
- (b) Associates
- (c) Honorary Members.

11.2. The rights and obligations of Members shall be set out in the Byelaws and Regulations of the Association, as amended from time to time.

11.3. No individual shall be eligible for membership of the Association unless they have:

- (a) passed the prescribed examination or examinations; and/or
- (b) undertaken the prescribed period of relevant accountancy experience; and/or
- (c) satisfied such other requirements as may from time to time be prescribed by the Board in Regulations.

11.4. The Board shall prescribe or provide for in Regulations:

- (a) the conditions a person must satisfy to gain admission to membership of the Association, including different requirements for different categories of membership
- (b) the designations and designatory letters, if any, that may be used by Members
- (c) the rights and obligations of Members
- (d) the procedure for resigning from membership of the Association and the circumstances in which a Member may be removed from membership.

11.5. The Board may publish a list (or lists) of Members and Member Firms in whatever format the Board considers appropriate. In addition to the names of Members and Member Firms, the Board shall determine what information is relevant to be included in such a list (or lists).

12. Students of the Association

12.1. The Association shall not register an individual as a Student unless, at the point of registration, they can satisfy the Association that:

(a) they have met any entry requirements laid down in Regulations made under these Byelaws; and

(b) they undertake to be bound by the Association's Byelaws, Regulations and Code of Ethics.

12.2. The regulation of matters relating to the registration of Students, courses of study to be undertaken by Students, the successful completion of examinations, and experience and training requirements shall be in accordance with Regulations made under these Byelaws.

12.3. A Student liable to disciplinary action shall be subject to the Association's Disciplinary Proceedings.

12.4. The Board shall prescribe or provide for in Regulations:

(a) the conditions a person must satisfy to become and remain a Student of the Association

(b) the obligations of Students

(c) provisions relating to a Student's relevant accountancy experience and the necessary evidence in support of such experience

(d) provisions for the maintenance by the Association of a Register of Students and the format and contents of such a register

(e) the procedure for resigning as a Student and the circumstances in which a Student may be removed from the Register of Students.

13. Certificates and diplomas

13.1. The Association may offer examinations, certificates and diplomas based on accountancy disciplines.

13.2. Entry requirements, fees and regulatory and administrative arrangements in relation to such examinations shall be determined by the Association.

13.3. The Board may, without limitation, prescribe or provide for in Regulations:

(a) the eligibility requirements to be granted and to hold a Practising Certificate

(b) the restrictions and obligations applicable to Members, Member Firms and Students in the conduct of Public Practice

(c) the Association's monitoring of compliance by Members, Member Firms and Students with the requirements of Regulations.

13.4. A Practising Certificate shall remain the property of the Association. The holder of a Practising Certificate shall be bound to return any such certificate to the Association on their ceasing to be a Member of the Association or in the event of the certificate being surrendered or withdrawn in accordance with the Byelaws and Regulations.

14. Fees and subscriptions

14.1. The Board shall determine the amounts of fees and subscriptions to be paid to the Association by Members, Member Firms and Students.

14.2. Fees and subscriptions shall be reviewed annually by the Board.

14.3. All fees and subscriptions shall be payable in advance.

14.4. The Board may, at its discretion and on the application of the Member, reduce the subscription payable by a Member if the Member has retired from their business activities.

14.5. The Board shall have authority to waive fees and/or subscriptions payable by a person who is an Honorary Member of the Association.

15. Liability to disciplinary action

15.1. The Board shall prescribe in Regulations the procedures whereby a Member, Member Firm or Student may be disciplined, and matters relating thereto.

15.2. In particular (but without limitation) such Regulations may prescribe or provide for the Committees and individuals responsible for determining whether or not a Member, Member Firm or Student is to be disciplined.

15.3. The Board may delegate some or all of the Association's disciplinary procedures to a reputable professional accountancy body with the competence and resources required to perform the delegated procedures to a high standard.

15.4. A Member, Member Firm or Student shall be liable to disciplinary action if that individual or firm:

(a) has been guilty of misconduct whether in the course of carrying out their professional duties or otherwise, for which purpose misconduct includes (but is not limited to) any act or omission likely to bring discredit to the individual or firm, the Association or the accountancy profession

(b) has carried out their (or its) professional duties inefficiently, incompetently, inadequately or erroneously to such an extent or with such frequency as to bring discredit to themselves (or itself), to the Association or to the accountancy profession

(c) has committed any breach of the Byelaws, any Regulations made under the Byelaws or the Code of Ethics

(d) becomes bankrupt

(e) has failed to satisfy a judgement debt, has made an assignment for the benefit of creditors or, under any resolution of creditors or order of the court, has had their estate placed in liquidation for the benefit of creditors, or has made any arrangement for the payment of a composition to creditors, or a similar or analogous event has occurred

(f) has failed to fully co-operate with the Association's monitoring and/or review procedures

(g) has failed to co-operate with the Association in Disciplinary Proceedings brought against them

(h) before a court of competent jurisdiction in the United Kingdom or elsewhere has pleaded guilty to, or been found guilty of, an offence discreditable to themselves, to the Association or to the accountancy profession

(i) before a court of competent jurisdiction in the United Kingdom or elsewhere has been found, in civil proceedings in which they have been a party or witness, to have acted fraudulently or dishonestly

(j) is disqualified from holding office in a company.

15.5. A Member, Member Firm or Student shall be liable to disciplinary action in accordance with the Byelaws and Regulations in force at the time the matter or matters complained of is/are alleged to have taken place, but all Disciplinary Proceedings shall be conducted in accordance with the Disciplinary Regulations in force at the time of such proceedings.

15.6. It shall be the duty of every Member, Member Firm and Student at all times to co-operate with the Association, the Regulatory Committees appointed pursuant to the Byelaws and Regulations, and any professional body to which the Board has delegated some or all of the Association's disciplinary procedures. It shall be the duty of every Member to use their best endeavours to ensure that every firm in which they are a Principal shall do likewise.

15.7. Subject to any legal obligation to the contrary, a Member or Student shall bring promptly to the attention of the Association any facts and matters indicating that a Member, Member Firm or Student may have become liable to disciplinary action. For the avoidance of doubt, this obligation includes the obligation of a Member or Student to report such facts and matters relating to their own affairs.

16. Fitness and propriety

16.1. In determining whether a person is fit and proper, the Association or the relevant Committee shall, among other things, take into account whether that person:

(a) has been convicted of a criminal offence

(b) has been the subject of a disciplinary order made by the Association or another professional or regulatory body

(c) has been or is the subject of an investigation in respect of their conduct

(d) falls within any of the criteria set out in Byelaw 16.2.

16.2. In the case of individuals, the criteria referred to in Byelaw 16.1(d) are whether the person is or has been:

(a) at any time bankrupt, signed a trust deed for creditors or entered into a deed of arrangement, scheme or composition in respect of their financial affairs

(b) removed from the office of liquidator, trustee, administrative receiver, administrator or supervisor

(c) excluded from or refused membership of a professional body

(d) the subject of a disqualification order or disqualification undertaking made under the Company Directors Disqualification Act 1986 of the United Kingdom, or an equivalent or similar order or undertaking under the corresponding legislation of any country or jurisdiction

(e) the subject of a bankruptcy restriction order or bankruptcy restriction undertaking under the Insolvency Act 1986 of the United Kingdom, or an equivalent or similar order or undertaking under the corresponding legislation of any country or jurisdiction.

16.3. In determining whether any person ('A') is fit and proper, the Association or the relevant Committee may take into account any matter relating to a person who is or will be employed by or associated with A.

17. Regulations, policies and procedures

17.1. The Board may, from time to time, make, vary and rescind Regulations, policies and procedures in relation to any matter as the Board considers necessary or desirable.

17.2. The Board shall maintain or adopt a Code of Ethics to be followed by all Members, Member Firms and Students.

17.3. The Board has adopted the International Code of Ethics for Professional Accountants (Including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Membership Regulations

These Regulations may be cited as the Certified Public Accountants Association Membership Regulations. These Regulations are made in accordance with the Byelaws and have been approved by the Board of the Association at a Board meeting held on the 23 June 2025. These Regulations shall take effect on 1 January 2026.

1. Definitions and interpretation

1.1. Unless the context otherwise requires, the definitions and interpretation set out in Byelaw 1 apply throughout the Certified Public Accountants Association Byelaws and Regulations.

2. Eligibility for Associate membership

2.1. Subject to other provisions of these Membership Regulations, no person shall be eligible for admission as an Associate Member of the Association unless they:

- (a) have passed the Association's Professional Certification in Public Practice Accountancy,
- (b) hold membership of a professional body based in the UK that is a member body of the International Federation of Accountants (IFAC),
- (c) hold membership of another professional accountancy body recognised by the Association
- (d) hold an undergraduate or postgraduate degree in accountancy from a recognised UK university (or equivalent) and have not less than two years of recent, relevant accountancy experience, and/or
- (e) have not less than five years of recent, relevant accountancy experience in a senior role.

2.2. No person shall be eligible for membership of the Association unless they are a fit and proper person.

3. Eligibility for Fellow membership

3.1. A person shall be eligible for admission as a Fellow member of the Association if, in addition to being eligible for admission as an Associate Member:

- (a) they are a Fellow Member, or equivalent, of a professional body based in the UK that is a member body of IFAC; and/or
- (b) they are a Fellow Member, or equivalent, of another professional accountancy body recognised by the Association;

and they have not less than five years of recent, relevant accountancy experience in a senior role.

3.2. Subject to other provisions of these Membership Regulations, an individual who has been an Associate Member continuously for five years shall be eligible to become a Fellow Member of the Association.

4. Honorary Members

4.1. The Board, at its discretion, may determine that a person shall be invited to apply to be an Honorary Member of the Association, notwithstanding that such person may not otherwise be eligible under the Byelaws and Regulations to be admitted as a Member.

4.2. Honorary Members shall not:

(a) have the power to vote at any meeting of the Association; or

(b) be eligible for a Practising Certificate.

4.3. An Honorary Member shall be subject to the Association's Byelaws, Regulations and Code of Ethics.

4.4. The Board may only grant honorary membership of the Association to an individual who:

(a) satisfies the Board as to their general character and suitability and is a fit and proper person; and

(b) will, in the opinion of the Board, bring benefits to the Association and its membership through their being granted honorary membership.

5. Applications for membership

5.1. All applications for admission to membership shall be submitted to the Association in the prescribed format and considered by the Membership Committee. Applications shall be accompanied by such other information as the Membership Committee may require.

5.2. The Membership Committee and the Association shall have the right to enquire into the qualifications, professional experience, standing and general character of an applicant, and to require further information and evidence in the prescribed format in support of an application.

5.3. A decision by the Membership Committee on behalf of the Board in respect of an application for admission to membership shall be final.

5.4. If a person applying for admission to membership fails to respond appropriately to correspondence from, or on behalf of, the Membership Committee within three months of the date of that correspondence, their application for membership will be revoked. The Board shall have the power, at its discretion, to suspend the operation of this paragraph.

6. Register of Members

6.1. The Association shall maintain a Register of Members, which shall record the names and addresses of all Members and, in respect of each Member, record:

- (a) their category of membership;
- (b) whether they hold a Practising Certificate;
- (c) any Public Practice firms in which they are a Principal.

7. Retirement, resignation and removal

7.1. No Member may resign from membership of the Association, and an individual shall accordingly not cease to be a Member, while a Complaint against them and/or their Member Firm has been received by the Association and Disciplinary Proceedings have not concluded.

7.2. Subject to the foregoing, a Member may resign from membership of the Association on giving notice in writing to the Association. They shall remain liable for any amounts due from them and, in the case of a Member in practice, their Member Firm to the Association as at the date of ceasing to be a Member.

7.3. A Member shall automatically cease to be a Member in the event of any amounts due from them and, in the case of a Member in practice, their Member Firm to the Association being outstanding for two Months. On ceasing to be a Member, they shall remain liable for those outstanding amounts. The Board shall have the power, at its discretion, to suspend the operation of this paragraph.

7.4. A Member shall automatically cease to be a Member if they become bankrupt, sign a trust deed for creditors or enter into a deed of arrangement, scheme or composition in respect of their financial affairs. The Board shall have the power, at its discretion, to suspend the operation of this paragraph. However, the Board may not disapply the provisions of the Byelaws in respect of the Member's liability to disciplinary action.

7.5. A person may be removed or suspended from membership following Disciplinary Proceedings in accordance with the Disciplinary Regulations. A person suspended from membership shall not be a Member of the Association at any time during the period of suspension.

7.6. A person ceasing to be a Member of the Association shall have no right to the return of any fees and subscriptions paid by them to the Association and shall continue to be liable for all outstanding amounts due to the Association at the time of ceasing to be a Member.

7.7. A person ceasing to be a Member of the Association shall not have any claim upon or interest in the funds of the Association. The privileges of a Member shall not be transferrable.

7.8. A person who ceases to be a Member shall be removed from the Register of Members and shall cease to use the designatory initials after their name as set out within these Membership Regulations. They shall not represent themselves as, nor allow themselves to be held out to be, a Member of the Association, and shall return immediately to the Association all certificates and licenses of the Association.

8. Readmission of past Members

8.1. Any former Member may apply for readmission to membership of the Association provided they are under no pecuniary liability to the Association.

8.2. No former Member who has had a disciplinary order made against them excluding them from membership of the Association shall be readmitted to membership before twelve Months after the effective date of the disciplinary order, unless the disciplinary order prohibits the former Member from applying for readmission to membership for a specified period, in which case the former Member shall not be readmitted to membership before the expiry of such period.

9. Rights of Members and Member Firms

9.1. A Member of the Association shall, while they remain a Member of the Association, be entitled to use the designation of “Certified Public Accountant” as indicating that they are a Member of the Association.

9.2. An Associate Member shall, while they remain an Associate Member, be entitled to use the designation of “Associate Certified Public Accountant” and to use after their name the initials ACPA.

9.3. A Fellow Member shall, while they remain a Fellow Member, be entitled to use the designation of “Fellow Certified Public Accountant” and to use after their name the initials FCPA.

9.4. A Member Firm shall, while it remains a Member Firm, be entitled to use the designation of “Certified Public Accountants” and to use the Association’s logo as indicating that it is a Member Firm of the Association.

9.5. A Member Firm may only use the Association’s logo in accordance with guidelines issued by the Association. At no time may a Member or Member Firm alter or distort the Association’s logo without written permission from the Association.

10. Rights of Honorary Members

10.1. An Honorary Member of the Association shall, while they remain an Honorary Member of the Association, be entitled to use after their name the initials FCPA (Hon).

10.2. An Honorary Member may make reference to their membership of the Association as an Honorary Member but shall not represent themselves as, or allow themselves to be held out to be, a Member of the Association by qualification (ie an Associate Member or Fellow Member).

11. Responsibilities of Members and Member Firms

11.1. A person shall, upon applying for admission as a Member, sign an undertaking that they will, if admitted, for so long as they are a Member, comply with the Association’s Byelaws, Regulations and Code of Ethics and that they will not represent themselves as, nor allow themselves to be held out to be, a Member of the Association except while they remain a Member of the Association.

11.2. A person shall, upon applying for admission as an Honorary Member sign an undertaking that they will not, for so long as they are an Honorary Member, represent themselves as, nor allow themselves to be held out to be, a Member of the Association by qualification (ie an Associate Member or Fellow Member).

11.3. Every Member and Member Firm shall, if requested to do so, submit a return to the Association, in such form and at such time as the Association shall prescribe.

11.4. Every Member and Member Firm shall comply with all reasonable requests from the Association for information.

11.5. Every Member and Member Firm shall notify the Association of a change to their Registered Address and any changes to information previously provided to the Association not later than 14 days after the change.

12. Continuing Professional Development

12.1. A Member is required to comply with the principle of professional competence and due care in the Code of Ethics, which requires a professional accountant to:

- (a) attain and maintain professional knowledge and skill at the level required to ensure that a client or employing organisation receives competent professional service, based on current technical and professional standards and relevant legislation; and
- (b) act diligently and in accordance with applicable technical and professional standards.

12.2. All Associate and Fellow Members shall obtain relevant CPD to develop and maintain professional competence necessary to perform their role as a professional accountant. A Member who is in full retirement is not required to obtain CPD.

12.3. An Associate or Fellow Member must achieve at least 40 units of CPD in each year ending on 31 December. Each hour of relevant CPD activity is one unit.

12.4. At least 20 units of CPD achieved each year must be capable of being independently verified.

12.5. Independently verifiable CPD is CPD that:

- (a) is relevant to the Member's role,
- (b) has identifiable outcomes that meet the Member's needs, and
- (c) is evidenced and quantified by a third party.

12.6. A Member shall keep under review their needs for training and development and plan the CPD they are to undertake with the objective of ensuring it is relevant to their needs and their role.

12.7. A Member shall plan their CPD to include an appropriate proportion of CPD relevant to any specialised areas of their work including, for example, specialist areas of Public Practice.

12.8. A Member in Public Practice shall be able to demonstrate that they have undertaken appropriate CPD in the area of anti-money laundering compliance.

12.9. An Associate or Fellow Member who has not been in a professional role throughout the whole year to 31 December, or who was on an extended period of leave during the year, may meet the required number of CPD units on a pro-rata basis, subject to compliance, at all times, with the principle of professional competence and due care.

12.10. An Associate or Fellow Member working part-time throughout a year to 31 December may meet the required number of CPD units on a pro-rata basis, subject to compliance, at all times, with the principle of professional competence and due care.

12.11. An Associate or Fellow Member shall submit to the Association, annually and in the required format, a declaration of CPD undertaken.

12.12. A Member shall keep a record of CPD undertaken, and retain evidence supporting their CPD record for at least three years following the end of the year in which the CPD was undertaken.

12.13. CPD records and supporting evidence shall, on request, be made available to the Association for review, as part of its monitoring process.

13. Practising Certificates

13.1. A Member may not engage in Public Practice if they are in breach of the Public Practice Regulations. Breaches of the Public Practice Regulations include not holding a Practising Certificate when required to do so.

13.2. A Member shall not practise as a statutory auditor in the UK, and shall not represent themselves as, or allow themselves to be held out to be, eligible to accept appointment as statutory auditor, without holding a Recognised Professional Qualification and being supervised by a Recognised Supervisory Body in accordance with Part 42 of the Companies Act 2006.

Student Regulations

These Regulations may be cited as the Certified Public Accountants Association Student Regulations. These Regulations are made in accordance with the Byelaws and have been approved by the Board of the Association at a Board meeting held on the 22 September 2025. These Regulations shall take effect on 1 January 2026.

1. Definitions and Interpretation

1.1. Unless the context otherwise requires, the definitions and interpretation set out in Byelaw 1 apply throughout the Certified Public Accountants Association Byelaws and Regulations.

2. Eligibility to be entered on the Register of Students

2.1. The Association shall maintain a Register of Students, which shall record the names and addresses of all Students.

2.2. No person shall be registered as a Student unless:

- (a) they have submitted their application for registration as a Student in the prescribed format; and
- (b) they satisfy the Membership Committee as to their general character and suitability; and
- (c) they satisfy the Association's requirements, as set out from time to time, including that they:
 - i. have been accepted onto a course of study for the Association's Professional Certification in Public Practice Accountancy, and/or
 - ii. have been admitted to a recognised UK university (or equivalent) to study for an undergraduate or postgraduate degree in accountancy, having met the appropriate entry requirements, and/or
 - iii. have been educated to such a standard as would entitle them to be considered for admission to a recognised UK university (or equivalent) and have not less than one year of recent, relevant accountancy experience.

3. Resignation and removal from the Register of Students

3.1. An individual shall not be removed from the Register of Students, and shall accordingly not cease to be a Student of the Association, while a Complaint against them has been received by the Association and the disciplinary process has not concluded.

3.2. Subject to the foregoing, an individual may resign as a Student on giving notice in writing to the Association. They shall remain liable for any amounts due from them to the Association as at the date of ceasing to be a Student.

3.3. A Student shall automatically cease to be a Student in the event of any amounts due from them to the Association being outstanding for two Months. On ceasing to be a Student, they shall remain liable for those outstanding amounts. The Board shall have the power, at its discretion, to suspend the operation of this paragraph.

3.4. A Student shall automatically cease to be a Student if they become bankrupt, sign a trust deed for creditors or enter into a deed of arrangement, scheme or composition in respect of their financial affairs. The Board shall have the power, at its discretion, to suspend the operation of this paragraph. However, the Board may not disapply the provisions of the Byelaws in respect of the Student's liability to disciplinary action.

3.5. An individual who ceases to be a Student shall be removed from the Register of Students. They shall have no right to the return of any fees paid by them to the Association and shall continue to be liable for all outstanding amounts due to the Association at the time of ceasing to be a Student.

4. Membership Committee

4.1. All applications for registration as a Student shall be submitted to the Association in the prescribed format and accompanied by such other information as the Membership Committee may require.

4.2. The Membership Committee and the Association shall have the right to enquire into the qualifications, professional experience, standing and general character of an applicant, and to require further information and evidence in the prescribed format in support of an application

4.3. A decision by the Membership Committee on behalf of the Board in respect of an application for registration as a Student shall be final.

5. Rights of Students

5.1. A Student may provide Public Practice services, for reward, provided they are competent to provide those services and they do not represent themselves as being, or allow themselves to be held out to be, a Student or potential Member of the Association in connection with the provision of those services.

5.2. A Student providing Public Practice services is responsible for ensuring they are supervised for anti-money laundering compliance.

6. Restrictions on Students

6.1. A Student may not:

(a) represent themselves as, or allow themselves to be held out to be, a Member of the Association;

(b) vote at any meeting of the Association.



7. Responsibilities of Students

7.1. A person shall, upon applying for registration as a Student, sign an undertaking that they will, if registered, for so long as they are a Student, comply with the Association's Byelaws, Regulations and Code of Ethics.

7.2. A Student shall comply with all reasonable requests from the Association for information.

7.3. Every Student shall notify the Association of their Registered Address, being a place of business or residence. They shall notify the Association of a change to their Registered Address and any changes to information previously provided to the Association not later than 14 days after the change.



Public Practice Regulations

These Regulations may be cited as the Certified Public Accountants Association Public Practice Regulations. These Regulations are made in accordance with the Byelaws and have been approved by the Board of the Association at a Board meeting held on the 23 June 2025. These Regulations shall take effect on 1 January 2026.

1. Definitions and Interpretation

1.1. Unless the context otherwise requires, the definitions and interpretation set out in Byelaw 1 apply throughout the Certified Public Accountants Association Byelaws and Regulations.

2. Public Practice

2.1. An individual or firm is engaged in Public Practice when they provide, or are held out to be providing, accountancy services to the public. An individual is engaged in Public Practice if they are a Principal, or are held out to be a Principal, in a firm that provides Public Practice services (a 'Public Practice firm'). This includes an individual who is a Principal, or is held out to be a Principal, in an entity that is:

- (a) the parent of a Public Practice firm or
- (b) a Principal in a Public Practice firm.

2.2. Appendix 1 to these Public Practice Regulations lists those service that will usually fall within the meaning of accountancy services. A Member or Student who is unsure whether they are engaging in Public Practice would be expected to consult with the Association.

2.3. An individual who is an employee of a practising accountant, or of a Public Practice firm, is not, by virtue of that employment, engaging in Public Practice, provided:

- (a) there is an accountant within the firm who supervises that individual and
- (b) those dealing with the firm are not allowed to believe that the individual is a Principal of the firm.

3. Honorary work

3.1. An individual who provides accountancy services gratuitously and not in anticipation of any reward shall not be providing Public Practice services when providing those accountancy services to assist any of the following:

- (a) friends and family
- (b) a small charitable or not-for-profit organisation
- (c) members of the public via a charitable or not-for-profit organisation such as a voluntary advice bureau.

A 'small charitable or not-for-profit organisation' is an organisation with gross income of no more than £250,000.

3.2. A Member who provides accountancy services only on an honorary basis in accordance with 3.1 above shall not be required to hold a Practising Certificate.

3.3. A Member who provides accountancy services only on an honorary basis shall not hold themselves out, nor allow themselves to be held out, as being in Public Practice, and shall not advertise their availability for honorary work.

3.4. A Member who is relying on the honorary work exemption from the requirement to hold a Practising Certificate shall inform the recipients of any accountancy services provided by them, in writing, that they do not hold a Practising Certificate issued by the Association.

3.5. In performing honorary work, a Member may accept reasonable compensation to cover travel and other expenses necessarily incurred.

3.6. Members providing accountancy services on an honorary basis are reminded of their responsibility to comply with their Continuing Professional Development obligations.

3.7. Members and Students are bound by the Code of Ethics. When providing accountancy services on an honorary basis they shall be mindful of the fundamental ethical principle of professional competence and due care. Members and Students shall act diligently and shall not provide a service if they do not possess the professional knowledge and skill at the level required to ensure that the beneficiary of the service receives competent professional service, based on current technical and professional standards and relevant legislation.

4. Requirement for a Practising Certificate

4.1. A Practising Certificate issued by the Association shall authorise a Member to engage in Public Practice in the jurisdiction to which the Practising Certificate relates. A Member shall be entitled to engage in Public Practice in that jurisdiction provided the Practising Certificate remains current and valid.

4.2. No Member shall engage in Public Practice in the United Kingdom, Channel Islands and the Isle of Man unless the Member holds a Practising Certificate issued by the Association.

4.3. A Practising Certificate authorising a Member to engage in Public Practice in the United Kingdom, Channel Islands and the Isle of Man shall not entitle that Member to undertake statutory audit work.

4.4. A Member engaging in Public Practice in a jurisdiction in which they are not required to hold a Practising Certificate shall notify the Association that, having complied with all local legislative and regulatory requirements, they are eligible to engage in Public Practice in that jurisdiction.

4.5. A Member available to undertake statutory audit work in the United Kingdom shall hold a current and valid authorisation to perform statutory audits issued by a Recognised Supervisory Body in the United Kingdom.

5. Eligibility for a Practising Certificate

5.1. A Member shall be eligible for a Practising Certificate authorising them to engage in Public Practice in the United Kingdom, Channel Islands and the Isle of Man if they have:

- (a) gained the Association's Professional Certification in Public Practice Accountancy, or an equivalent qualification, and at least two years of recent relevant experience in Public Practice accountancy, or
- (b) have not less than five years of recent relevant experience in Public Practice accountancy, or
- (c) hold membership of a Professional Body Supervisor or other professional accountancy body recognised by the Association for the purpose of eligibility for a Practising Certificate.

The Member shall be compliant with the Association's Byelaws and Regulations, including the requirements of the Membership Regulations in respect of Continuing Professional Development.

5.2. A person admitted to membership of the Association by virtue of their membership of another professional body and who is authorised by that professional body to practise in the United Kingdom, Channel Islands and the Isle of Man shall, on being admitted as a Member of the Association, be eligible for a Practising Certificate in respect of that jurisdiction.

5.3. In respect of a Practising Certificate authorising a Member to engage in Public Practice in the United Kingdom, Channel Islands and the Isle of Man, the Member's experience in Public Practice shall include sufficient, relevant experience in:

- (a) preparing accounts of limited companies, including the relevant provisions of the Companies Act 2006 and the Charities Act 2011; and
- (b) United Kingdom taxation.

5.4. A Member holding a Practising Certificate who, through a breach of these Public Practice Regulations or otherwise, has ceased to be eligible to hold a Practising Certificate shall notify the Association of the circumstances and of any steps being taken to remedy their position.

6. Application for a Practising Certificate

6.1. A Member shall not be awarded a Practising Certificate unless:

- (a) they have submitted their application for a Practising Certificate to the Membership Committee in the prescribed format, together with all fees due to the Association; and
- (b) they have satisfied the Membership Committee as to their general character and suitability and that they are a fit and proper person to engage in Public Practice; and
- (c) they have provided the Membership Committee with such information and evidence as it may require, including sufficient evidence of the Member's relevant experience in Public Practice accountancy.

6.2. An individual who, at the time of applying for membership of the Association, is already in Public Practice in a jurisdiction requiring a Practising Certificate shall be required to apply for a Practising Certificate at the time of applying for membership of the Association. Neither a Practising Certificate nor membership of the Association shall be granted unless:

- (a) they have submitted their application for membership and application for a Practising Certificate to the Membership Committee in the prescribed format; and
- (b) they have satisfied the Membership Committee as to their general character and suitability and that they are a fit and proper person to engage in Public Practice; and
- (c) they have acceptable arrangements in place to ensure the continuity of their practice in accordance with these Public Practice Regulations; and
- (d) they have acceptable arrangements in place to satisfy the professional indemnity insurance requirements of these Public Practice Regulations; and
- (e) any firm in which they are a Principal is supervised for anti-money laundering compliance; and
- (f) they have provided the Membership Committee with such information and evidence as it may require, including sufficient evidence of the Member's relevant experience in Public Practice accountancy.

6.3. An individual's relevant experience in Public Practice accountancy shall be evidenced in such manner as the Membership Committee may require.

6.4. The Association shall be entitled to issue a Practising Certificate to a Member if the Member has satisfied the Practice Assurance Committee and the Membership Committee that, in all the circumstances of their application, it would be appropriate to waive or vary one or more of the requirements of these Public Practice Regulations.

6.5. A Member engaging in Public Practice must notify the Association of any changes to the following not later than 14 days after the change:

- (a) the name of any practice in which the Member is a Principal
- (b) the Principals of any practice in which the Member is a Principal
- (c) the name of any Principal in a practice in which the Member is also a Principal
- (d) the business address (or addresses) of any practice in which the Member is a Principal
- (e) the Member's status as a fit and proper person
- (f) the fitness and propriety of any Principal in a practice in which the Member is also a Principal.

7. Professional, ethical and technical standards

7.1. A Member in Public Practice shall comply with all professional, ethical and technical standards applicable to their areas of work.

7.2. A Member in Public Practice shall:

- (a) comply with the Association's Byelaws, Regulations and Code of Ethics;
- (b) take appropriate measures to prevent individuals in the practice exerting undue influence over an assignment;
- (c) comply with all relevant legal and regulatory requirements in respect of the work undertaken by the practice including, for example, the requirements of the Charities Act 2011 relating to reports by independent examiners;
- (d) establish and maintain controls to ensure all Principals, employees and subcontractors of the practice are fit and proper persons and seek to safeguard the fundamental ethical principles of the Code of Ethics;
- (e) observe the document Professional Conduct in Relation to Taxation, which is acknowledged by HM Revenue & Customs (HMRC) to be an acceptable basis for dealings between members and HMRC;
- (f) ensure that the practice brings to the attention of all Principals and employees relevant professional, ethical and technical standards, including material changes to the Association's Byelaws and Regulations and relevant guidance issued by the Association.

This list is not exhaustive.

7.3. A Member in Public Practice shall comply with anti-money laundering legislation in the jurisdiction in which they practise, and with their obligations to their supervisory authority in respect of anti-money laundering compliance.

8. Professional indemnity insurance

8.1. A Member Firm shall have in force, at all times, adequate professional indemnity insurance cover in respect of claims against the firm arising out of the firm's professional work. The indemnity shall cover all professional work undertaken by the Principals, employees and subcontractors of the Member Firm, regardless of where the work is performed and where the client is located.

8.2. A Member holding a Practising Certificate who is a Principal in a firm that is not a Member Firm shall use their best endeavours to ensure that the firm in which they are a Principal has in force, at all times, professional indemnity insurance cover in compliance with these Public Practice Regulations notwithstanding that the firm is not a Member Firm.

8.3. In respect of a policy taken out or renewed after 30 June 2026, the minimum amount of indemnity for a Member Firm in the United Kingdom, Channel Islands and the Isle of Man shall be:

(a) where the total annual income of the practice from professional fees is £60,000 or less, £150,000; or

(b) where the total annual income of the practice from professional fees is more than £60,000 and less than £400,000, two and a half times the annual fee income of the practice; or

(c) where the total annual income of the practice from professional fees is £400,000 or more, £1,000,000.

The minimum amount of indemnity must be in respect of each and every claim.

8.4. A professional indemnity insurance policy may provide for the insured to bear the first part of any claim, being the uninsured excess. The uninsured excess shall be reasonable in all the circumstances. In respect of a policy taken out or renewed after 30 June 2026, the uninsured excess shall not exceed the greater of £3,000 and 3% of the total annual income of the practice from professional fees.

8.5. A professional indemnity insurance policy shall include retroactive cover for any liability arising from events occurring before the insurance policy commenced.

8.6. A Member shall ensure that sufficient professional indemnity insurance cover, for any liability arising from events occurring while the Member was engaged in Public Practice in a Member Firm, remains in place for a period of six years after the Member has ceased to be a Principal in that firm.

8.7. A Member engaged in Public Practice in a jurisdiction that does not require a Practising Certificate shall, if practicable, use their best endeavours to obtain professional indemnity insurance on behalf of any firm in which they are a Principal on terms similar to those set out in respect of Public Practice in the United Kingdom, Channel Islands and the Isle of Man.

8.8. A Member Firm shall, on request, make its professional indemnity insurance policy documents available for inspection by the Association.

9. Continuity of practice

9.1. A Member holding a Practising Certificate shall, at all times, ensure there exists an agreement with one or more accountants in Public Practice (the 'nominee' or 'nominees') for the continuation of the Member's Public Practice activities in the event of their death or incapacity.

9.2. An agreement for continuity of practice shall be in writing.

9.3. The nominee or nominees must be authorised to continue any regulated work for which the Member is authorised and for which the nominees have undertaken to be responsible.

9.4. A Member Firm must make provision for the continuity of its practice in the event of the death or incapacity of a Principal of the firm. Such provision may be made in a partnership agreement, in the Memorandum and Articles of Association, in another document of incorporation, or in a separate practice continuity agreement.

9.5. A Member holding a Practising Certificate who is the sole director of their firm may not enter into a continuity agreement with their own firm.

9.6. A Member holding a Practising Certificate shall, on request, make their agreement for continuity of practice available for inspection by the Association.

9.7. A Member engaged in Public Practice in a jurisdiction that does not require a Practising Certificate shall, if practicable, use their best endeavours to make provision for the continuity of their practice.

10. Custody of clients' assets

10.1. A Member Firm shall not assume custody of a client's money, or other assets, unless permitted to do so by law and regulation.

10.2. A Member Firm shall not provide banking facilities for a client.

10.3. A Member Firm entrusted with money (or other assets) belonging to a client of the firm shall:

- (a) keep such assets separately from the firm's own assets;
- (b) use such assets only for the purpose for which the client intended;
- (c) at all times be ready to account to the client for those assets and any income derived from them;
- (d) adopt policies and procedures that are at least as stringent as those set out in these Public Practice Regulations.

10.4. When opening a bank account to be used for holding one or more clients' money (a 'client account'), a Member Firm shall provide written notice to the bank that:

- (a) all money standing to the credit of the client account is being held by the practice as clients' money, and the bank is not entitled to combine the account with any other account or to exercise any right to set off or counterclaim against money in the client account; and
- (b) any interest accruing on money in the client account must be credited to that account.

The bank shall acknowledge in writing that it accepts these terms before a Member Firm may deposit a client's money into a client account with the bank.

10.5. A Member Firm shall use its best endeavours to allocate interest credited to a client account among the clients whose money has given rise to that interest. The practice shall account to each client for such interest, unless it has the written agreement of the client that the practice may retain interest below an agreed amount, which shall not be greater than £3 in any month.

10.6. Where a Member Firm receives money belonging to a single client which exceeds £10,000, and it is anticipated that the money may be held by the practice for more than 30 days, that money shall be paid into a separate interest-bearing client account designated to that client.

10.7. A Member Firm may withdraw money held in a client account:

- (a) when returning money to the client on whose behalf the firm has been holding the money;
- (b) following receipt of written authorisation from the client on whose behalf the firm has been holding the money:
 - i. when making a payment to a third party on behalf of the client, or
 - ii. when making a payment to the practice relating to fees invoiced to the client;
- (c) when transferring money to another client account designated to the client on whose behalf the firm has been holding the money.

10.8. A Member Firm may only pay the practice's own money into a client account if it is necessary to:

- (a) open or maintain the account, or
- (b) restore any money paid out of the account in breach of these Public Practice Regulations.

10.9. A sum of money received by the practice that comprises both a client's money and money belonging to the practice, if not returned to the client, shall be paid immediately into a client account. The money belonging to the practice shall be withdrawn from the client account as soon as it is available to be withdrawn.

10.10. A Member Firm may cease to treat as clients' money any money that remains unclaimed by a client five years after depositing the funds in a client account, provided:

- (a) the practice can demonstrate that it has taken all reasonable steps to trace the client; and
 - (b) the money withdrawn from the client account shall be donated to a registered charity; and
 - (c) if the amount donated to a registered charity exceeds £10,000, the charity shall provide an indemnity against any claim subsequently made by a party to recover the funds.
- If the firm is considering ceasing to treat as clients' money any unclaimed money, it should consider consulting with an appropriate third party such as the Association.

10.11. If a Member Firm has ceased to provide Public Practice services, it shall not be required to wait five years before ceasing to treat unclaimed funds as clients' money, provided:

- (a) the practice can demonstrate that it has taken all reasonable steps to trace the client; and
- (b) the money withdrawn from the client account shall be donated to a registered charity; and
- (c) if the amount donated to a registered charity exceeds £10,000, the charity shall provide an indemnity against any claim subsequently made by a party to recover the funds; and
- (d) the practice has provided the Association with prior written notice of all unclaimed funds to be paid to a registered charity.

10.12. A Member Firm shall keep adequate records of all transactions in a client account, including details of all money paid into and withdrawn from the client account, sufficient to be able to identify, at any time, the balance held on behalf of each client.

10.13. A Member Firm shall regularly reconcile the balance on a client account to the record of amounts being held on behalf of each client. Such reconciliations shall be performed by the practice every six weeks, or more frequently, and they shall be clearly documented.

10.14. Records relating to the control of clients' assets shall be kept for at least six years from the date on which the record was made.

10.15. A Member Firm shall, on request, make available to the Association records in respect of the holding of clients' assets.

10.16. A Member in Public Practice in a firm that is not a Member Firm shall use their best endeavours to ensure that the firm has policies and procedures in respect of the custody of clients' assets that are at least as stringent as those set out in these Public Practice Regulations.

11. Internal complaints handling arrangements

11.1. A Member Firm shall implement adequate procedures to handle client complaints in respect of fee, service, and contractual disputes.

11.2. A Member Firm shall ensure that clients are made aware of how to complain if they are dissatisfied with the service they receive, and that a client who raises a complaint is treated with respect.

11.3. Adequate arrangements for handling complaints shall include policies and procedures to ensure that:

- (a) complaints are acknowledged promptly in writing;
- (b) where the firm receives a complaint orally, a letter of acknowledgement sets out the firm's understanding of the nature of the complaint;
- (c) a complaint is investigated by the firm, unless:

- i. the complaint is already being investigated by the Association or an organisation such as a regulator or another professional body; or
- ii. the complaint is already the subject of adjudication, mediation or alternative dispute resolution.

(d) a complaint is investigated by an individual of sufficient experience and seniority within the firm;

(e) where possible, a complaint is investigated by an individual who was not involved in the alleged act or inaction that gave rise to the complaint;

(f) following investigation, any remedial action considered appropriate is taken promptly;

(g) if, in respect of a complaint, the firm's internal complaints-handling arrangements have been exhausted and it has been unable to resolve the complaint, the client is informed accordingly; and

(h) where a complaint is not resolved to the client's satisfaction, the client is advised of their right to refer their complaint to the Association.

11.4. On receiving a complaint, and throughout the process of investigating a complaint, a Member Firm shall consider whether it is required to inform its professional indemnity insurance provider of the complaint.

11.5. A Member in Public Practice in a firm that is not a Member Firm shall use their best endeavours to ensure that the firm has policies and procedures in respect of the handling of complaints that are at least as stringent as those set out in these Public Practice Regulations.

12. Engagement letters

12.1. Before providing accountancy services to a client, a Member Firm should provide the client with an engagement letter setting out the services to be performed, the scope of the firm's responsibilities and the client's responsibilities, and the terms under which the firm is agreeing to be engaged by the client and provide those services.

12.2. An engagement letter should be agreed by the client, in writing, before the accountancy services are provided by the firm.

12.3. An engagement letter should set out the fees to be charged for the agreed services, or the basis on which the firm's fees will be calculated.

12.4. An engagement letter agreed with the client should be reviewed regularly. Where additional work is to be undertaken on behalf of the client, or any terms are to be amended, the firm should issue a new engagement letter, or amend an existing engagement letter, and agree any additional services and amended terms with the client.

12.5. A Member Firm shall retain evidence of the terms agreed by way of an engagement letter, and shall, on request, make available to the Association copies of its engagement letters.

12.6. On ceasing to be engaged by a client, a Member Firm shall consider whether a disengagement letter should be issued to provide clarity to the client concerning the respective responsibilities of the firm and the client after the date of disengagement.

12.7. A Member in Public Practice in a firm that is not a Member Firm shall use their best endeavours to ensure that the firm has policies and procedures in respect of engagement letters that are at least as stringent as those set out in these Public Practice Regulations.

13. Anti-money laundering supervision

13.1. A Member Firm shall be supervised by HM Revenue & Customs in respect of anti-money laundering compliance unless supervised by a Professional Body Supervisor.

13.2. A Member who is a Principal in a Public Practice firm that is not a Member Firm shall ensure that the firm is supervised for anti-money laundering compliance by the appropriate supervisory authority.

13.3. Members engaged in Public Practice shall, at all times:

- (a) comply with relevant anti-money laundering legislation, and
- (b) observe relevant guidance published by their firm's supervisory authority, and
- (c) comply with the supervisory authority's arrangements for anti-money laundering supervision.

13.4. A Member in Public Practice in a firm that is not a Member Firm shall use their best endeavours to ensure that the firm complies with anti-money laundering legislation and has policies and procedures in respect of anti-money laundering compliance that are at least as stringent as those set out in these Public Practice Regulations.

13.5. In these Public Practice Regulations, unless the context otherwise requires, references to 'anti-money laundering' includes countering the financing of terrorism and proliferation financing.

14. Monitoring by the Association

14.1. Member Firms and Members engaged in Public Practice shall provide to the Association such returns and other information as the Association shall deem necessary, in such form as the Association shall require.

14.2. Compliance by Member Firms and Members engaged in Public Practice with the Association's Byelaws, Regulations and Code of Ethics shall be monitored by the Association on behalf of the Practice Assurance Committee.

14.3. Compliance by Member Firms and Members engaged in Public Practice with legislation, including anti-money laundering compliance, shall be monitored by the Association on behalf of the Practice Assurance Committee.

14.4. Practice monitoring may include visits to the place of business of Member Firms.

14.5. Members and Member Firms shall fully co-operate, at all times, with the Association's monitoring procedures.

14.6. A Member in Public Practice in a firm that is not a Member Firm shall, where necessary, use their best endeavours to ensure that the firm co-operates with the Association's monitoring of its Members.

15. Practice Assurance Committee

15.1. The Practice Assurance Committee is responsible for all operational matters relating to the monitoring of compliance, by Member Firms and Members in Public Practice, with the Association's Byelaws, Regulations and Code of Ethics, including technical standards and relevant legal requirements, including:

- (a) considering reports arising from practice monitoring carried out by the Association,
- (b) requiring Member Firms and Members in Public Practice to take remedial action based on such reports,
- (c) obtaining assurances and/or undertakings from Member Firms and Members in Public Practice to carry out remedial action,
- (d) directing that a Member Firm or a Member in Public Practice be subject to further monitoring and determining the fee payable by the Member or Member Firm for such monitoring,
- (e) referring Complaints to the Regulation Secretary for investigation,
- (f) where appropriate, offering Consent Orders to Member Firms and Members in Public Practice.

15.2. The Board may delegate some of the Association's regulatory procedures to a reputable professional accountancy body with the competence and resources required to perform the delegated procedures to a high standard.

15.3. The Practice Assurance Committee may delegate some of its functions to staff of the Association, except it may not delegate to staff its responsibilities as an independent decision-making body or as the body that oversees the Association's monitoring activities.

15.4. Member Firms and Members engaged in Public Practice shall supply all information and documentation requested by the Association and the Practice Assurance Committee in exercising their functions and responsibilities (whether by way of an annual return or otherwise).

15.5. A meeting of the Practice Assurance Committee may be attended by:

- (a) members of the Practice Assurance Committee,
- (b) the Regulation Secretary,

(c) any member of staff of the Association whose role it is to advise or inform the Committee on the Association's Byelaws, Regulations and Code of Ethics,

(d) any other person permitted by the Practice Assurance Committee.

15.6. A member of the Practice Assurance Committee shall declare to the Committee any actual or perceived conflict of interests, and shall take no part in considering a matter in respect of which such a conflict of interests exists. The Committee must remain quorate at all times when alleged non-compliance (a 'Complaint') or any other matter is being considered.

15.7. Practice Assurance Committee members may participate in meetings of the Practice Assurance Committee by video conferencing that allows all persons in the meeting to communicate with each other simultaneously. Where a Practice Assurance Committee member participates in a meeting by such video conferencing, they shall be deemed present at that meeting for the purpose of determining quoracy.

15.8. The quorum for any meeting of the Practice Assurance Committee shall be three.

15.9. A meeting of the Practice Assurance Committee shall be quorate only if lay persons shall be in the majority and at least one member of the Committee present shall be an accountant. For the purpose of determining quoracy, an accountant is either a Member of the Association or an accountant qualified by another professional accountancy body.

15.10. If the Practice Assurance Committee determines that there is prima facie evidence of a breach of a legal or regulatory requirement, it may offer a Consent Order to the Respondent comprising any or all of the following:

(a) financial penalty

(b) reprimand

(c) severe reprimand

(d) conditions placed on a Practising Certificate

(e) an order for the recovery of costs incurred by the Association in bringing the Complaint to the Committee.

15.11. In proposing a Consent Order, the Practice Assurance Committee may have regard to the disciplinary record of the Respondent.

15.12. Prior to determining an appropriate financial penalty to propose by way of a Consent Order and any order for costs, the Practice Assurance Committee shall:

(a) consider any costs schedule provided by the Association to the Committee and the Respondent prior to the Practice Assurance Committee meeting, and

(b) consider any statement of means and any supporting evidence in respect of their income and assets provided by the Respondent to the Committee and the Association prior to the Practice Assurance Committee meeting.

15.13. If the Respondent fails to take required remedial action, the Practice Assurance Committee may refer a matter to the Regulation Secretary for investigation.

15.14. If the Practice Assurance Committee determines that there is prima facie evidence of a breach of a legal or regulatory requirement that is likely to be considered sufficiently serious that the appropriate order is beyond those that it may offer, it shall refer the matter to the Regulation Secretary for investigation and onward referral to the Tribunals Committee.

15.15. Where the Practice Assurance Committee determines that it will offer a Consent Order to the Respondent, the Regulation Secretary shall, on behalf of the Committee, notify the Respondent of the proposed Consent Order.

15.16. If the Respondent declines the Consent Order, or fails to accept the Consent Order within 10 Working Days of delivery of the notification, the Complaint shall be referred to the Regulation Secretary for investigation.

15.17. If the Respondent accepts the Consent Order within 10 Working Days of delivery of the notification, the Practice Assurance Committee shall make the order and the order shall be published by the Association in such manner as the Association thinks fit. Publicity may be subject to directions of the Practice Assurance Committee.

15.18. An order of the Practice Assurance Committee shall take effect after seven days following the order being made.

15.19. There is no right of appeal against an order of the Practice Assurance Committee.

15.20. When a Complaint has been referred to the Regulation Secretary for investigation, the provisions set out within the Disciplinary Regulations shall apply to the remainder of the Disciplinary Proceedings, except that the Regulation Secretary may determine, following their investigation, that it is in the public interest that the Complaint shall be referred directly to the Tribunals Committee. This would include situations in which the time and costs that would be incurred in first bringing the Complaint to the Conduct Committee would outweigh the expected benefits of doing so.

Appendix 1 – Accountancy Services

The following are services that will usually be regarded as accountancy services for the purpose of these Public Practice Regulations:

- Bookkeeping
- Payroll
- VAT and other sales taxes
- Preparation of management accounts
- Preparation of budgets and forecasts
- Preparation or compilation of business plans
- Preparation of financial accounts in any format
- Compilation of financial statements in a statutory or non-statutory format
- Preparing, or assisting with the preparation of, a tax return
- Tax planning and advice
- Acting as a taxation agent
- Representing a client in respect of a tax matter

- Management consultancy concerning financial systems
- Assurance services
- Independent examination of charities' accounts under the Charities Act 2011
- ATOL reporting
- Providing a confirmation letter to a lending institution
- Business funding advice
- Business and share valuations
- Financial due diligence, including in the case of a potential acquisition
- Estate administration
- Acting as an executor or administrator of an estate
- Acting as a trustee (not on an honorary basis)
- Other trust or company services when provided through an accountancy practice
- Forensic accounting
- Other professional services that might reasonably be perceived to be public practice accountancy services.

Appendix 2 – Other Services

The following are services that will not usually be regarded as accountancy services, and so will not require a Practising Certificate when provided in isolation:

- Investment business activities through a firm authorised by the Financial Conduct Authority
- Trust or Company Services that are not provided through an accountancy practice
- Accountancy training
- Computer software training
- Computer hardware and software installation
- Corporate governance advice
- Advising on business strategy
- Other services that may not reasonably be perceived to be public practice accountancy services.



Disciplinary Regulations

These Regulations may be cited as the Certified Public Accountants Association Disciplinary Regulations. These Regulations are made in accordance with the Byelaws and have been approved by the Board of the Association at a Board meeting held on the 22 September 2025. These Regulations shall take effect on 1 January 2026.

1. Definitions and Interpretation

1.1. Unless the context otherwise requires, the definitions and interpretation set out in Byelaw 1 apply throughout the CPAA Byelaws and Regulations.

2. Application of the Byelaws and Regulations

2.1. Liability to disciplinary action of a Member, Member Firm or Student under the Byelaws is to be determined in accordance with the provisions of the Byelaws and Regulations in force at the time the event (or events) giving rise to the Complaint occurred.

2.2. The assessment and investigation of a Complaint are to be conducted in accordance with the provisions of the Byelaws and Regulations in force at the time of the assessment and investigation respectively.

2.3. Proceedings before a Tribunal are to be conducted in accordance with the provisions of the Byelaws and Regulations in force at the time of the referral of the matter to the Tribunals Committee.

2.4. All proceedings before the Appeal Committee are to be conducted in accordance with the provisions of the Byelaws and Regulations in force at the time the application for permission to appeal was filed.

3. Complaints received

3.1. Any person may bring to the attention of the Association, by way of a Complaint, any events that may indicate that a Member, Member Firm or Student may be liable to disciplinary action under the Byelaws. In addition, the Association may consider as Complaints other matters that have come to its attention.

3.2. When the Association receives a Complaint against a Member in practice or a Member Firm, the Regulation Secretary may, in the first instance if considered appropriate, refer the complaint to the relevant firm for investigation in accordance with the Public Practice Regulations, rather than deal with the Complaint in accordance with these Disciplinary Regulations.

4. Assessment of Complaints

4.1. The Regulation Secretary shall assess whether events brought to the attention of the Association and giving rise to a Complaint could indicate a potential liability to disciplinary action under the Byelaws.

4.2. Where a Complaint is received against an individual who has been removed from membership of the Association or whose status as a Student has been withdrawn, or where removal or withdrawal occurs during the assessment of the Complaint, the Regulation Secretary may rest the Complaint on the file of that individual.

4.3. Following an individual's readmission to membership of the Association or re-registration as a Student, where a Complaint was previously rested on that individual's file during the assessment of that Complaint, the Regulation Secretary shall determine whether it is in the public interest to resume the assessment of the Complaint resting on the individual's file.

5. Complaints unsuitable for investigation or conciliation

5.1. Following Assessment by the Regulation Secretary, a Complaint shall be rejected if the Association does not have jurisdiction over the individual or firm (the 'Respondent') being the subject of the Complaint or:

- (a) the events giving rise to the Complaint do not indicate a potential liability to disciplinary action under the Byelaws; and/or
- (b) the Complaint was brought to the attention of the Association more than six Months after the Complainant became aware of the grounds for the Complaint; and/or
- (c) more than three years have elapsed since the events giving rise to the Complaint occurred; and/or
- (d) the Complaint is a matter of disagreement that would be more appropriately resolved by a court of law; and/or
- (e) the Complaint is trivial and/or vexatious;

and it is not in the public interest to refer the Complaint for investigation.

5.2. For the purpose of these Disciplinary Regulations, a vexatious complaint is one that:

- (a) has been made in bad faith, and/or
- (b) is vindictive or retaliatory in nature with the intent to cause harm to the Member, Member Firm or Student, and/or
- (c) forms part of a pattern of conduct by the Complainant that amounts to an abuse of the Association's investigation and disciplinary processes.

5.3. Where the Regulation Secretary determines that a Complaint is not suitable for investigation or conciliation, they shall notify the Complainant in writing, setting out the reasons why the Complaint will not be referred for investigation or conciliation and advising the Complainant of their right to request a review of the assessment outcome.

5.4. The Regulation Secretary shall make such a determination based solely on the written Complaint, any written response from the Respondent, and any further information provided by the Complainant as may have been requested by the Regulation Secretary. No oral submission or evidence shall be accepted by the Regulation Secretary.

5.5. A Complainant may, within 28 days of delivery of the notification that their Complaint is not suitable for investigation or conciliation, notify the Regulation Secretary, in writing, that they are requesting a review of the assessment outcome.

5.6. Where a request for a review of the assessment outcome is received after the expiry of the relevant 28 day period, such a review shall only proceed where the Regulation Secretary is satisfied that there was a good reason why the request could not have been submitted by the Complainant within the 28 day period and/or that the Complainant is providing new evidence that could not have been provided previously and/or that referral to a Complaints Reviewer is in the public interest.

5.7. Upon receipt of a valid request for a review of the assessment outcome, the Regulation Secretary shall produce a report setting out the reasons for the decision that the Complaint is not suitable for investigation or conciliation (an 'assessment report') and shall deliver a copy of the assessment report to the Complainant.

5.8. The Complainant may, within 28 days of the date of delivery of the assessment report, submit written representations on the assessment report to the Regulation Secretary.

5.9. Following the expiry of the period for submitting written representations, the Regulation Secretary shall provide the assessment report and any written representations from the Complainant to a Complaints Reviewer for consideration as soon as reasonably practicable.

6. Review of the assessment outcome by a Complaints Reviewer

6.1. Following receipt of an assessment report and any written representations from a Complainant, a Complaints Reviewer shall declare to the Regulation Secretary any actual or perceived conflict of interests and shall not perform a review of the assessment outcome in respect of which any conflict of interests exists.

6.2. In determining whether to uphold an assessment decision by the Regulation Secretary, the Complaints Reviewer shall consider, in respect of the Complaint raised:

(a) whether there is a potential liability to disciplinary action based on the information provided in the assessment report and any written representations from the Complainant, and/or

(b) where the Complaint was assessed as having been brought to the attention of the Association more than six Months after the Complainant became aware of the grounds for the Complaint and/or three years after the events giving rise to the Complaint, whether the Regulation Secretary correctly concluded that an investigation or conciliation was not in the public interest, and/or

(c) whether it was reasonable for the Regulation Secretary to conclude that the Complaint was trivial and/or vexatious and that an investigation or conciliation was not in the public interest.

6.3. The Regulation Secretary shall provide the Complaints Reviewer with such assistance as the Complaints Reviewer may reasonably require.

6.4. Where the Complaints Reviewer upholds the Regulation Secretary's decision not to refer a Complaint for investigation or conciliation, the Complaints Reviewer shall provide a summary of their reasons to the Regulation Secretary, who shall notify the Complainant of the Complaints Reviewer's decision and provide the Complainant with a copy of the summary of reasons. The Regulation Secretary shall also confirm to the Complainant that no further action shall be taken in respect of the Complaint that was the subject of the assessment report.

6.5. Where, having reviewed an assessment report and any written representations from the Complainant, the Complaints Reviewer determines that an investigation should be carried out into a Complaint, the Complaints Reviewer shall provide a summary of their reasons to the Regulation Secretary, who shall notify the Complainant of the Complaints Reviewer's decision and provide the Complainant with a copy of the summary of reasons. The Regulation Secretary shall also refer the matter for investigation or conciliation, as appropriate.

7. Resolution by the Regulation Secretary

7.1. The Regulation Secretary shall close a Complaint where:

- (a) the Complainant and the Respondent notify the Association, in writing, that the Complaint has been resolved between them; and
- (b) it is not in the public interest that the Complaint be referred to the Conduct Committee.

7.2. Where a Complainant has failed to respond to a request by the Regulation Secretary for information, the Regulation Secretary shall determine whether it is in the public interest to present the Complaint to the Conduct Committee.

8. Power to reopen a complaint following an assessment

8.1. The Regulation Secretary may reopen a Complaint that has previously been closed following an assessment where they have reason to believe that:

- (a) the decision not to proceed with the Complaint may have been materially flawed (for any reason); and/or
- (b) there is new information or evidence that may have led to a different decision; and/or
- (c) the Respondent may have withheld relevant information or otherwise misled the Regulation Secretary or the Association; and/or
- (d) further consideration of the Complaint is necessary for the protection of the public or otherwise in the public interest.

8.2. Where the Regulation Secretary decides to reopen a Complaint, they shall notify the Respondent and any Complainant of the reasons for their decision.

9. Potential liability to disciplinary action

9.1. Where the Regulation Secretary concludes that a Complaint may give rise to a potential liability to disciplinary action against a Member, Member Firm or Student, the Complaint shall be investigated, unless the Regulation Secretary considers that the matter is suitable for attempted conciliation.

9.2. Where, during an investigation, the Respondent is removed from membership of the Association or has their status as a Student withdrawn, the Regulation Secretary may rest the Complaint on the file of that individual.

9.3. Following an individual's readmission to membership of the Association or re-registration as a Student, where a Complaint was previously rested on that individual's file during the course of an investigation, the Regulation Secretary shall determine whether it is in the public interest to resume the investigation of the Complaint resting on the individual's file.

10. Serious conviction Allegations

10.1. Where, during an assessment or investigation, the Regulation Secretary identifies one or more serious convictions in relation to a Member, Member Firm or Student, the Regulation Secretary may make enquiries of the Member, Member Firm or Student to obtain further relevant information regarding such serious convictions and shall report the serious conviction(s) to the Tribunals Committee. Such serious conviction Allegations shall be treated for the purposes of these Disciplinary Regulations as if they had been referred by the Conduct Committee to the Tribunals Committee in accordance with its powers under the Byelaws.

10.2. Where the Member, Member Firm or Student is at the same time the subject of:

- (a) other Complaints that are being assessed and/or investigated, and/or
- (b) other Allegations that are the subject of disciplinary proceedings before the Tribunals Committee,

the Regulation Secretary may suspend any assessment, investigation and disciplinary proceedings in respect of the other complaints and Allegations, pending the final determination of the Allegation(s) in respect of the serious conviction(s).

10.3. Where, following the final determination of the Allegation(s) in respect of the serious conviction(s):

- (a) a Member is excluded from membership of the Association; and/or
- (b) an individual's status as a Student is withdrawn,

the Regulation Secretary may rest any other Complaints in respect of which the individual was the subject on the file of that individual.

10.4. Where, following the final determination of the Allegation(s) in respect of a serious conviction(s), no order is made excluding an individual from membership of the Association or withdrawing their status as a Student, the Regulation Secretary shall re-start the assessment and/or investigation of any complaints and any disciplinary proceedings before the Tribunals

Committee that were suspended pending determination of the Allegation(s) in respect of the serious conviction(s).

10.5. For the purpose of these Disciplinary Regulations, a serious conviction is a criminal conviction that has been designated by the Regulatory Oversight Committee as suitable to be reported directly by the Regulation Secretary to the Tribunals Committee, without prior consideration by the Conduct Committee. Criminal convictions of the following offences shall be designated as serious convictions:

- (a) offences involving dishonesty
- (b) offences for which the maximum custodial sentence is more than five years
- (c) offences contrary to the administration of justice
- (d) offences contrary to the Proceeds of Crime Act 2002
- (e) offences contrary to the Terrorism Act 2000
- (f) relevant offences as listed in Schedule 3 of the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017
- (g) offences listed in Schedule 3 of the Sexual Offences Act 2003
- (h) offences involving an abuse of position and/or trust.

11. Conciliation

11.1. If a Complaint against a Member, Member Firm or Student is assessed by the Regulation Secretary as giving rise to a potential liability to disciplinary action under the Byelaws, and the Regulation Secretary considers that:

- (a) the Complainant may be satisfied with a resolution that does not involve disciplinary action and the Member, Member Firm or Student may consider such a resolution; and
- (b) the Complaint does not raise any wider issues regarding the conduct of the Member, Member Firm or Student that may require an investigation to be undertaken in the public interest; and
- (c) based on the assessment of the Complaint, it would not be in the public interest to undertake an investigation,

the Regulation Secretary may attempt to resolve the Complaint by conciliation.

11.2. If attempted conciliation is successful, the Regulation Secretary shall take no further action in respect of the Complaint.

11.3. If, at any time, the Regulation Secretary concludes that conciliation will not be possible, the Regulation Secretary shall begin an investigation with a view to determining whether any Allegations should be reported to the Conduct Committee or dealt with by way of Fixed Penalty.

12. Complaints before the Conduct Committee

12.1. If a Complaint is assessed by the Regulation Secretary as giving rise to a potential liability to disciplinary action under the Byelaws, and:

(a) the Complaint is not more suitable to be dealt with under these Disciplinary Regulations in another way; and

(b) in the opinion of the Regulation Secretary, there is a realistic prospect that, should one or more Allegations be referred to a Tribunal for hearing, such Allegation(s) would be found proved,

the Regulation Secretary shall report those Allegations to the Conduct Committee.

12.2. Where, in the opinion of the Regulation Secretary, there is no realistic prospect that any Allegation(s) referred to a Tribunal for hearing would be found proved, the Regulation Secretary shall notify the Complainant of the intention not to report such Allegation(s) to the Conduct Committee.

12.3. Where a Complainant, having received notice of the intention not to report any Allegations to the Conduct Committee, considers that some or all such Allegations should be considered by the Conduct Committee, the Complainant may notify the Regulation Secretary in writing of their request for the Conduct Committee to consider the rejected Allegation(s). Any such request shall be made within 28 days of the date of service of the notice of the intention not to report any Allegations to the Conduct Committee and shall set out why, in the opinion of the Complainant, the rejected Allegation(s) give rise to a liability to disciplinary action under the Byelaws.

12.4. On receiving, within 28 days of the date of service of the notice of the intention not to report any Allegations to the Conduct Committee, a request from the Complainant for the Conduct Committee to consider the rejected Allegation(s), the Regulations Secretary shall report the rejected Allegation(s) to the Conduct Committee.

12.5. If more than 28 days have elapsed since the date of service of the notice of the intention not to report any Allegations to the Conduct Committee, the rejected Allegation(s) shall only be reported to the Conduct Committee if the Regulation Secretary is satisfied that the Complainant could not reasonably have been expected to respond to the notice within 28 days or that it is in the public interest that the rejected Allegation(s) are reported to the Conduct Committee.

12.6. The Regulation Secretary shall notify the Respondent of the Allegations that they intend to report to the Conduct Committee, including any rejected Allegations that the Complainant has asked to be considered by the Conduct Committee.

12.7. The Regulation Secretary may reopen a Complaint that has previously been closed following an investigation where they have reason to believe that:

(a) the decision not to proceed with the Complaint may have been materially flawed (for any reason); and/or

(b) there is new information or evidence that may have led to a different decision; and/or

(c) the Respondent may have withheld relevant information or otherwise misled the Regulation Secretary or the Association; and/or

(d) further consideration of the Complaint is necessary for the protection of the public or otherwise in the public interest.

12.8. Where the Regulation Secretary decides to reopen a Complaint, they shall notify the Respondent and any Complainant of the reasons for their decision.

13. Fixed Penalties

13.1. Where, following an investigation, the Regulation Secretary concludes that, in respect of one Allegation only, there is a realistic prospect that, should that Allegations be referred to a Tribunal for hearing, the Allegation would be found proved, the Regulation Secretary may, acting under powers delegated by the Conduct Committee, propose that the Allegation be dealt with by way of a Fixed Penalty.

13.2. Where the Regulation Secretary decides to propose a Fixed Penalty in respect of an Allegation, they shall serve a notice (the 'Fixed Penalty notice') on the Respondent specifying:

- (a) the details of the Allegation,
- (b) the amount and terms of the proposed Fixed Penalty,
- (c) the period for compliance with the proposed Fixed Penalty, and
- (d) the means by which the proposed Fixed Penalty, if accepted, shall be published by the Association.

13.3. Where, within two months of delivery of the Fixed Penalty notice or such other period as stated in the Fixed Penalty notice, the Respondent confirms in writing their acceptance of the Fixed Penalty, the Fixed Penalty shall become an order, which shall be published by the Association.

13.4. Where a Respondent receiving a Fixed Penalty notice does not, within two months of delivery of the Fixed Penalty notice or such other period as stated in the Fixed Penalty notice, agree in writing to the terms of the proposed Fixed Penalty, the Allegation that is the subject of the Fixed Penalty notice shall be referred to the Conduct Committee, unless the Regulation Secretary believes that the Respondent is unlikely to engage with the process, and referral to the Conduct Committee is not in the public interest, under such circumstances they may cancel the Respondent's membership of the Association under Membership Regulation 7.3.

14. Referral to the Conduct Committee

14.1. Where, following an investigation, the Regulation Secretary concludes that, in respect of one or more Allegations, there is a realistic prospect that, should the Allegation(s) be referred to a Tribunal for hearing, the Allegation(s) would be found proved, the Regulation Secretary shall prepare a Conduct Report and shall provide a copy of such report to the Respondent prior to that report being considered by the Conduct Committee. The Regulation Secretary shall also notify the Respondent of the costs incurred in investigating the Complaint, which costs shall be notified to the Conduct Committee.

14.2. Where the Respondent wishes to make written representations to the Conduct Committee, such written representations must be provided to the Regulation Secretary within 14 days of delivery of the Conduct Report to the Respondent, or such extended period as may be agreed by the Regulation Secretary when providing the Conduct Report to the Respondent.

14.3. Where the Regulation Secretary makes any substantive revisions to the Conduct Report after receipt of any written representations, they shall provide a copy of the revised Conduct Report to the Respondent, who shall have 14 days from the date of delivery of the revised Conduct Report (or such extended period as may be agreed by the Regulation Secretary) to provide the Regulation Secretary with any further written representations to the Conduct Committee.

14.4. At least 14 days after the date of delivery of the Conduct Report (and any revised Conduct Report) to the Respondent, or any extended period agreed by the Regulation Secretary, the Regulation Secretary shall compile copies of the following documents:

(a) the Conduct Report

(b) any written representations to the Conduct Committee received from the Respondent.

The Regulation Secretary shall arrange for these documents to be considered by the Conduct Committee as soon as reasonably practicable.

15. Consideration by the Conduct Committee

15.1. On receipt of a Conduct Report, the Conduct Committee shall consider, in respect of each Allegation, whether there is a realistic prospect that, if the Allegation were to be referred to a Tribunal for hearing, such Allegation would be found proved.

15.2. Before making any determination, the Conduct Committee shall satisfy itself that the Respondent has been given an opportunity to make written representations to the Conduct Committee. If the Conduct Committee is not satisfied in this respect, it shall defer its consideration of the Conduct Report to allow the Respondent the opportunity to make such written representations.

15.3. In considering Allegations, the Conduct Committee may, at its discretion, treat as evidence any witness statements and written representations of the Respondent and the rules of judicial evidence will not apply.

15.4. Where the Conduct Committee finds, in respect of one or more Allegations, that there is a realistic prospect that, if such Allegation(s) were to be referred to a Tribunal for hearing, such Allegation(s) would be found proved, it may, having had regard to relevant guidance on sanctions and the disciplinary record (if any) of the Respondent, do one of the following:

(a) refer such Allegation(s) to the Tribunals Committee, or

(b) offer a Consent Order in respect of such Allegation(s), or

(c) adjourn its consideration of such Allegation(s), on such terms and conditions as it considers appropriate, to enable further investigation of matters relating to the Allegation(s) or to take advice.

15.5. Where the Conduct Committee determines to refer any Allegation(s) to the Tribunals Committee, it must refer all Allegations to the Tribunals Committee in respect of which it has found there to be a realistic prospect that such Allegations would be found proved by a Tribunal.

15.6. Where the Conduct Committee finds, in respect of one or more Allegations, that there is not a realistic prospect that, if such Allegation(s) were to be referred to a Tribunal for hearing, such Allegation(s) would be found proved, it shall dismiss any such Allegation(s).

15.7. The Regulation Secretary shall prepare a written record of the Conduct Committee's decision on the Allegation(s) and shall provide it to the Respondent and the Complainant.

15.8. No objection shall be upheld to any technical fault in the procedure of the Conduct Committee, nor in any decision by the Conduct Committee or terms of any order issued by it, provided that the proceedings are fair and the relevant Byelaws and Disciplinary Regulations have been observed.

16. Consent Orders

16.1. Where the Conduct Committee determines to offer a Consent Order, it shall serve on the Respondent a notice setting out the Allegation(s) in respect of which a Consent Order is being offered and the nature of the Consent Order being offered.

16.2. A notice of a Consent Order shall:

(a) explain how the Consent Order would be published if it were accepted, and

(b) make clear that, if the Respondent does not, within 28 days of delivery of the notice of the Consent Order, agree in writing to accept the Consent Order being offered:

- all Allegations in respect of which the Conduct Committee has found there to be a realistic prospect that they shall be found proved shall be referred to the Tribunals Committee, and
- in such circumstances, the Tribunals Committee would have the power to make any of the orders available to it as specified in the Byelaws if it were to find any Allegation(s) proved.

16.3. The Consent Orders that a Conduct Committee may offer to a Respondent are as follows:

(a) That the Respondent be severely reprimanded

(b) that the Respondent be reprimanded

(c) that the Respondent pay a financial penalty of a specified sum

(d) if the Respondent is an individual, that they undertake specified training

(e) if the Respondent is a firm, that it implement specified training for all persons or for specified persons within the firm

(f) that the Respondent pay a specified amount in respect of costs and expenses incurred by or on behalf of the Association in investigating and bringing Disciplinary Proceedings in respect of the Allegation(s)

(g) that the Respondent pay a specified amount to the Association in respect of expenses incurred by a Complainant to be remitted by the Association to the Complainant

(h) that the Respondent repay and/or waive the whole or part of any fee or commission received/receivable

(i) that the Respondent take such steps as may be specified (other than the payment of compensation) for the purpose of resolving the issues that gave rise to the Disciplinary Proceedings.

16.4. Where the Respondent, before the expiry of 28 days from the date of delivery of the notice of the Consent Order, agrees in writing to accept the Consent Order being offered, the Regulation Secretary shall, on behalf of the Conduct Committee, issue the Consent Order as an order of the Conduct Committee and the Consent Order shall take effect after 7 days from the date of the service of the order on the Respondent.

16.5. There shall be no right of appeal from a Consent Order that has been accepted by a Respondent.

16.6. Where the Respondent either rejects the proposed Consent Order or fails to respond to the offer of a Consent Order within 28 days of delivery of the notice of the Consent Order, the Conduct Committee shall refer the Allegation(s) to the Tribunals Committee.

16.7. Except where the Conduct Committee determines that no further action shall be taken in respect of the Allegations, a Consent Order of the Conduct Committee that has been accepted by the Respondent shall be published as soon as practicable once it has taken effect.

16.8. The Conduct Committee may, in exceptional circumstances, order that publication of a Consent Order be delayed or withheld where, in the opinion of the Conduct Committee, the delay or withholding of publication is necessary in the public interest.

16.9. Unless, in exceptional circumstances, the Conduct Committee otherwise directs, the published Consent Order shall state the name of the Respondent, the Byelaw(s) and/or Regulations under which the Allegation(s) were brought, the order made, and a statement that the order was made with the agreement of the Respondent.

17. Referral to the Tribunals Committee

17.1. Where one or more Allegations (including any serious conviction Allegations) have been referred to the Tribunals Committee, the Regulation Secretary shall compile a report of the Allegations, and all evidence on which the Association intends to rely, for submission to the Tribunals Committee. The relevant documents shall include any evidence and information

previously considered by the Conduct Committee and any evidence subsequently received by the Regulation Secretary.

17.2. The Regulation Secretary shall serve on the Respondent the report of the Allegations, accompanied by the evidence on which the Association intends to rely.

17.3. Within 21 days of service of the report of the Allegations referred to the Tribunals Committee, the Respondent shall be asked to provide the following to the Regulation Secretary:

(a) a statement, which shall include the following information:

- whether one or more of the Allegations are admitted by the Respondent
- for all Allegations that are denied, whether the Respondent admits the factual basis of the Allegation as set out in the report of the Allegations and, if not, which facts are disputed, setting out any alternative factual basis
- if an Allegation includes alleged dishonesty, whether that is accepted and, if not, the basis on which it is denied
- if an Allegation includes alleged lack of integrity, whether that is accepted and, if not, the basis on which it is denied

(b) any evidence on which the Respondent intends to rely

(c) any witness statements on which the Respondent intends to rely

(d) the availability of the Respondent, any witnesses and the Respondent's representative, if any, for the following six months.

The Regulation Secretary shall have the discretion to extend the period for delivery of these documents and information where an extension is considered reasonable in the circumstances.

17.4. If a party fails to provide any documents required by these Disciplinary Regulations within the period stated in these Disciplinary Regulations (or such extended period considered by the Regulation Secretary to be reasonable), that party shall not be permitted to rely on such documents, unless the Tribunal, at the Tribunal hearing, allows for the admission of further documents. The Tribunal shall only admit further documents if:

- (a) they are relevant to the issues to be determined;
- (b) they could not have been reasonably identified and adduced by the party seeking to rely on them at an earlier date; and
- (c) the relevance and probative value of the evidence contained in the documents is such that the prejudice caused by the refusal of permission to rely on such documents outweighs the prejudice caused by their late admission.

17.5. The Regulation Secretary shall request the chair of the Tribunals Committee to appoint a Tribunal from among the members of the Tribunals Committee and shall notify the Respondent of the date, time and location of the Tribunal hearing (which may be online).

17.6. The appointed chair of the Tribunal shall, in their absolute discretion, direct which witnesses should attend the final hearing. It is not expected that witnesses whose statements are agreed will attend to give evidence at the Tribunal hearing, but their witness statements will be admitted into evidence and may be read to the Tribunal as agreed statements at the Tribunal hearing.

17.7. The Regulation Secretary shall serve on the Respondent a notice of the date, time and location of the Tribunal hearing, the date being not less than 30 days from the date of service of the notice.

17.8. Where a Respondent, after the referral of any Allegation(s) by the Conduct Committee (or the referral of any serious conviction Allegations) and prior to a Tribunal hearing, is removed from membership of the Association or has their status as a Student withdrawn, the Regulation Secretary may submit an application to the chair of the Tribunals Committee for the Allegation(s) to rest on the file of the Respondent. Such application shall be determined by the chair of the Tribunals Committee on the papers.

17.9. Where the chair of the Tribunals Committee determines that the Allegation(s) should rest on the file of the Respondent, the chair's decision shall be notified to the Respondent and no step shall be taken to progress the Disciplinary Proceedings in respect of such Allegation(s) unless and until an application is made to the chair of the Tribunals Committee in accordance with these Disciplinary Regulations.

17.10. Following an individual's readmission to membership of the Association or re-registration as a Student, where any Allegation(s) have previously been rested on that individual's file after the referral of any Allegation(s) by the Conduct Committee to the Tribunals Committee, the Regulation Secretary shall submit an application to the chair of the Tribunals Committee for the Allegation(s) to be considered by the Tribunals Committee, unless the Regulation Secretary determines that such an application is not in the public interest. Such application shall be determined by the chair of the Tribunals Committee on the papers.

17.11. The chair of the Tribunals Committee shall order that Disciplinary Proceedings relating to the Allegations resting on the file of the readmitted (or re-registered) individual be re-started unless the chair of the Tribunals Committee considers that re-starting Disciplinary Proceedings is not in the public interest.

17.12. Allegations referred to the Tribunals Committee against the same Respondent and founded on the same event or events will be heard at the same Tribunal hearing unless an application is made to the chair of the Tribunal for the Allegations to be heard separately.

17.13. An application to hear at the same Tribunal hearing two or more Allegations against the same Respondent arising from different events may be granted by a Tribunal chair if they consider the consolidation to be in the interests of justice, taking into account the potential reduction of costs and delays.

17.14. Prehearing publicity shall appear on the website of the Association at least 7 days prior to the Tribunal hearing. Such prehearing publicity shall include the name of the Respondent, the

date, time, and location of the hearing (which may be online) and the Byelaw(s) and Regulations under which the Allegation(s) is/are being brought.

17.15. The requirements in respect of prehearing publicity shall not apply where, prior to the Tribunal hearing, a party has made a successful application to the chair of the Tribunal for the hearing to be held in private, or the chair of the Tribunal has determined, of their own volition, that the hearing shall be held in private.

18. Conduct of Tribunal hearings

18.1. The Regulation Secretary may appoint a Legal Assessor to assist the Tribunal at the Tribunal hearing.

18.2. Tribunal hearings shall be held in public unless the chair of the Tribunal accedes to an application for a private hearing or determines, of their own volition, that the public should be excluded from the whole, or part, of a Tribunal hearing in the interests of justice which, due to the exceptional circumstances of the case, outweigh the public interest in the hearing being held in public.

18.3. If, prior to the start of a Tribunal hearing, any member of the Tribunal appointed by the chair of the Tribunals Committee is unable to attend the Tribunal hearing, the chair of the Tribunals Committee shall appoint another member of the Tribunals Committee to the Tribunal. If no suitable individual is available on the date fixed for the Tribunal hearing, the chair of the Tribunals Committee shall request the Regulation Secretary to fix a new date for the Tribunal hearing and to notify the Respondent of the new date.

18.4. If, after the start of a Tribunal hearing, any member of the Tribunal is unable to continue to attend, the Tribunal will no longer be quorate and may not continue. In such circumstances, the Regulation Secretary shall request the chair of the Tribunals Committee to appoint a new Tribunal and shall fix a date and time for the Tribunal hearing to take place. A member of the original Tribunal shall not be eligible for appointment to the new Tribunal but the same Legal Assessor may be appointed.

18.5. If, at any time during a Tribunal hearing, the chair of the Tribunal is of the opinion that it is impracticable or would be contrary to the interests of justice for the Tribunal hearing to be completed by that Tribunal, the chair of the Tribunal shall inform the chair of the Tribunals Committee, who shall appoint a new Tribunal. The Regulation Secretary shall fix a date and time for the matter to be reheard. A member of the original Tribunal shall not be eligible for appointment to the new Tribunal but the same Legal Assessor may be appointed.

18.6. A Tribunal hearing may proceed in the absence of the Respondent if the Tribunal is satisfied that:

- (a) the Respondent has been notified of the date, time and location of the Tribunal hearing; and
- (b) proceeding is desirable for securing the just, expeditious and economic disposal of the Allegation(s); and
- (c) it is in the public interest that the Tribunal hearing should proceed.

18.7. A Respondent may be represented by a representative and will be deemed present when they appear by their representative.

18.8. The tribunal may at any time during the Tribunal hearing:

(a) deliberate in private

(b) determine that the Tribunal hearing be adjourned for such period and with such directions as it considers appropriate.

18.9. The Tribunal may exclude from the whole or part of the Tribunal hearing any person or persons whose conduct has disrupted, or is likely to disrupt, the hearing.

18.10. The Tribunal may, at any stage of the Tribunal hearing, consider an oral application to exclude the public from the whole or any part of the Tribunal hearing. Such an application will be heard in private. In deciding such an application, the Tribunal shall require the party making the oral application to explain why the application could not reasonably have been made in advance of the Tribunal hearing.

18.11. If the Respondent does not attend the Tribunal hearing but provides written representations, the Tribunal may take those representations into account when deciding whether the test of liability has been met in respect of the Allegation(s).

18.12. Subject to these Disciplinary Regulations, the Tribunal may adopt any method of procedure that it considers fair and that gives each party the opportunity to present their case. Unless the Tribunal directs otherwise, the order of proceedings will be as follows:

(a) The Allegation(s) shall be read out or, with the consent of the Respondent, the Allegation(s) may be taken as read, and the Respondent shall be invited to state whether they admit or deny the Allegation(s). Any admission of an Allegation shall be entered into the record.

(b) The representative of the Association shall outline the case against the Respondent, shall refer the Tribunal to any relevant documents and evidence, and shall call any witness(es).

(c) The Respondent, or their representative, shall be entitled to address the Tribunal, in which case they shall refer the Tribunal to any relevant documents and evidence, and shall call any witness(es).

(d) A witness for one party (including the Respondent themselves) may be questioned by, or on behalf of, the other party. A witness so questioned may be re-examined by, or on behalf of, the party calling them. Members of the Tribunal may ask questions of the witness. The Tribunal may exclude a witness from observing the Tribunal hearing until they have given their evidence.

(e) Both parties may make closing submissions to the Tribunal and the Respondent, or their representative, shall have the final opportunity to address the Tribunal.

18.13. The standard of proof to be applied by a Tribunal shall be the balance of probabilities. The burden of proof is on the Association.

18.14. No objection shall be upheld to any technical fault in the procedure of the Tribunal, nor in any decision by the Tribunal or terms of any order issued by it, provided that the proceedings are fair and the relevant Byelaws and Disciplinary Regulations have been observed.

19. Orders available to a Tribunal

19.1. Where a Tribunal, after hearing and considering the evidence and submissions of the parties, finds that one or more Allegations against the Respondent are proved, it shall make a finding to that effect and shall consider:

- (a) the sanction or sanctions (if any) to be imposed on the Respondent in relation to the proven Allegation(s), and
- (b) whether to make an order for costs against the Respondent.

19.2. Prior to determining what (if any) sanction(s) to impose on the Respondent, the Tribunal shall invite the representative of the Association to make representations to the Tribunal in respect of:

- (a) any disciplinary record of the Respondent,
- (b) the seriousness of the Allegation(s) found proved,
- (c) any aggravating or mitigating factors that the representative of the Association considers to be relevant to sanction, and
- (d) any relevant guidance available to the Tribunal.

19.3. The Tribunal shall then invite the Respondent, or their representative, to address the Tribunal on appropriate sanction, which may include representations relating to:

- (a) any disciplinary record of the Respondent and their good character,
- (b) the seriousness of the Allegation(s) found proved,
- (c) any relevant mitigating factors that the Respondent, or their representative, considers to be relevant to sanction, and/or
- (d) any relevant guidance available to the Tribunal.

19.4. Prior to determining sanction and any order for costs, the Tribunal shall:

- (a) hear and consider submissions from, or on behalf of, both parties in respect of the amounts set out in any costs schedule provided by the Association to the Tribunal and the Respondent prior to the Tribunal hearing, and
- (b) hear and consider submissions from, or on behalf of, both parties on any statement of means and any supporting evidence in respect of their income and assets provided by the Respondent to the Tribunal and the Association prior to the Tribunal hearing.

19.5. The orders available to a Tribunal are as follows:

- (a) That the Respondent be severely reprimanded
- (b) that the Respondent be reprimanded
- (c) that the Respondent pay a financial penalty of a specified sum
- (d) that the Respondent pay a specified amount in respect of costs and expenses incurred by or on behalf of the Association in investigating and bringing Disciplinary Proceedings in respect of the Allegation(s)
- (e) that the Respondent pay a specified amount to the Association in respect of expenses incurred by a Complainant to be remitted by the Association to the Complainant
- (f) that the Respondent repay and/or waive the whole or part of any fee or commission received/receivable
- (g) that the Respondent take such steps as may be specified (other than the payment of compensation) for the purpose of resolving the issues that gave rise to the Disciplinary Proceedings
- (h) if the Respondent is an individual:
 - that they be excluded from membership of the Association (which may include a requirement that no application for readmission to membership shall be considered before the end of a specified period)
 - that they be suspended from membership of the Association for a specified period
 - that a practising certificate or other authorisation granted by the Association be withdrawn either indefinitely or for a specified period (which may, if the withdrawal is for an indefinite period, include a requirement that no application for a new practising certificate or authorisation shall be considered before the end of a specified period)
 - that they undertake specified training
 - that they be removed from the Student Register (which may include a requirement that no application for readmission as a Student shall be considered before the end of a specified period)
 - that they be suspended from the Student Register for a specified period
- (i) if the Respondent is a firm:
 - that it be prohibited from using the description 'Certified Public Accountants' and the Association's logo for a specified period

- that an authorisation granted to the firm by the Association be withdrawn (which may include a requirement that no application for a new authorisation shall be considered before the end of a specified period)
- that it implement specified training for all persons or for specified persons within the firm.

19.6. Where a Tribunal makes an order for:

- (a) the repayment of all or part of any fees or commission received, and/or
- (b) the repayment of all or part of any sum retained towards payment of fees,
- (c) the waiver of all or part of any fees due, and/or
- (d) the payment of a sum assessed by the Tribunal as the value of all or part of any commission to which the Respondent has become entitled,

any sums ordered to be paid by the Respondent shall be paid to the Association for remittance to the client or former client, and the total amount of any fees waived, or sums to be paid to the client or former client shall not exceed £10,000 in the aggregate.

19.7. Following a Tribunal hearing, the Regulation Secretary shall send to the Respondent as soon as reasonably practicable a record of the Tribunal's decision, comprising:

- (a) a notice of the finding(s) of the Tribunal and any order(s) made, and
- (b) a summary of the reasons for the finding(s) and any orders of the Tribunal.

19.8. If the Respondent does not, within the period of 28 days from the date of service of the record of the Tribunal's decision, apply for permission to appeal any finding(s) and/or order(s) of the Tribunal:

- (a) any order made by a Tribunal against a Respondent shall, unless the Tribunal otherwise directs, take effect at the end of the period of 28 days beginning with the date of service of the record of the Tribunal's decision on the Respondent; and
- (b) any financial penalties and other orders requiring payment shall, unless a longer period for payment is specified in the order, be paid within the period of 35 days beginning with the date of service of the record of the Tribunal's decision on the Respondent.

19.9. If, within the period of 28 days from the date of service of the record of the Tribunal's decision, the Respondent applies for permission to appeal any finding(s) and/or order(s) of the Tribunal, the order(s) that is/are the subject of the application for permission to appeal shall not take effect, and no financial penalties or other orders requiring payment shall be payable, unless or until either the application for permission to appeal is dismissed or any subsequent appeal is dismissed or withdrawn. The order(s) shall not take effect at all if a panel of the Appeal Committee rescinds or varies the order(s).

19.10. If:

(a) a notice is served withdrawing the application for permission to appeal before it is determined; or

(b) a notice is served confirming that permission to appeal has been refused; or

(c) a notice is served withdrawing the appeal,

the order(s) of the Tribunal shall take effect at the end of the period of 14 days beginning with the date of service of the notice, at which point any order(s) for payment of any financial penalties and any other order(s) requiring payment shall become due immediately.

19.11. Where a Tribunal makes any adverse finding(s) and/or order(s) against a Respondent, the finding(s) and any orders shall be published, as soon as reasonably practicable after the expiry of the period allowed for an application for permission to appeal to be made, unless such an application has been made within that period.

19.12. If an application for permission to appeal has been made against one or more findings and/or orders made by a Tribunal, the record of the Tribunal's decision shall not be published unless, and until, either the application for permission to appeal is refused, the appeal is abandoned or the subsequent appeal is dismissed by a panel of the Appeal Committee.

19.13. Unless, in exceptional circumstances, the Tribunal otherwise directs, the record of the Tribunal's decision shall state the name of the Respondent, the Byelaw(s) and/or Regulations under which the Allegation(s) were brought, and the finding(s) and any order(s) made against the Respondent.

19.14. Where a Tribunal dismisses all Allegations, the record of the Tribunal's decision shall only be published if the Respondent so requests.

20. Permission to appeal

20.1. A Member, Member Firm or Student who, or which, is the subject of one or more findings and/or orders made by a Tribunal may, within 28 days beginning with the date of service on them of the record of the Tribunal's decision (the 'appeal period'), apply for permission to appeal against the finding(s) and/or order(s).

20.2. A party making an application for permission to appeal shall serve a written application on the Regulation Secretary specifying:

(a) the finding(s) and/or order(s) of the Tribunal they wish to appeal,

(b) the grounds of appeal on which they are making the application, and

(c) the reasons in support of each of the grounds of appeal,

enclosing any relevant documents in support of the application.

20.3. A party may apply for permission to appeal after the expiry of the appeal period by serving an application on the Regulation Secretary. A late application for permission to appeal shall

include the reasons (and any evidence) as to why the application could not reasonably have been expected to be made within the appeal period.

20.4. The Regulation Secretary shall provide a copy of the late application to an Appeal Committee chair who shall determine whether the late application should be allowed on the papers. The Appeal Committee chair shall provide written reasons for their decision. The Regulation Secretary shall then notify the parties of the decision and provide them with a copy of the reasons.

20.5. Where the Appeal Committee chair determines that the late application for permission to appeal should be refused, that determination shall be final.

20.6. Where the Appeal Committee chair determines that the late application for permission to appeal should be allowed, the Regulation Secretary shall request an Appeal Committee chair to consider the application for permission to appeal.

20.7. On receiving an application for permission to appeal within the appeal period, or where a late application for permission to appeal has been allowed, the Regulation Secretary shall provide to an Appeal Committee chair:

- (a) the record of the Tribunal's decision, and
- (b) the application for permission to appeal and any documents submitted in support of the application.

20.8. An application for permission to appeal shall only be granted (in whole or in part) if it is determined by an Appeal Committee chair that there are grounds for an appeal and that:

- (a) an appeal would have a reasonable prospect of success, or
- (b) there is another compelling reason for the appeal to be heard.

20.9. An appeal against one or more findings and/or orders of a Tribunal shall only be upheld on one or more of the following grounds:

- (a) the Tribunal made an error in law or in its interpretation of any Byelaw, regulation, technical standard or guidance that would have altered one or more of its findings and/or orders;
- (b) one or more of the Tribunal's findings and/or orders was/were unjust because of a serious procedural or other irregularity in the proceedings;
- (c) the Tribunal failed to consider relevant evidence that would have altered one or more of its findings and/or orders;
- (d) there is significant new evidence, which was not available at the time of the Tribunal hearing (and the Appellant could not reasonably have been expected to obtain at that time), that would have altered one or more of the Tribunal's findings and/or orders;
- (e) the Tribunal made one or more material mistakes of fact that may have impacted one or more of its findings and/or orders;

(f) one or more of the Tribunal's orders were unreasonable and/or disproportionate in the light of the finding(s) that it made.

20.10. The application for permission to appeal shall be determined by an Appeal Committee chair on the papers. Before determining the application, the Appeal Committee chair may request from the parties additional documentation and/or information relevant to the application for permission to appeal. The Appeal Committee chair shall provide the Regulation Secretary with written reasons for their decision on the application.

20.11. A party may only amend the grounds of appeal specified in the application with the permission of an Appeal Committee chair.

20.12. Where the Appeal Committee chair refuses the application for permission to appeal, the Regulation Secretary shall provide a copy of the Appeal Committee Chair's decision and written reasons to the parties as soon as practicable.

20.13. A decision by the Appeal Committee chair to refuse the application for permission to appeal shall conclude the Disciplinary Proceedings, and the finding(s) and any order(s) of the Tribunal shall come into effect and be published.

20.14. Where the Appeal Committee chair determines that permission to appeal should be granted (either in whole or in part), they shall make an order to that effect.

20.15. Where the Committee chair allows permission to appeal based on significant new evidence becoming available, the Appellant shall be entitled to rely on that new evidence at the appeal hearing.

20.16. Upon receipt of the order granting permission to appeal and written reasons from the Appeal Committee chair, the Regulation Secretary shall as soon as reasonably practicable:

- (a) provide a copy of the order and the written reasons to the Appellant,
- (b) request an Appeal Committee chair to appoint a panel of the Appeal Committee ('the panel') to hear the appeal, and
- (c) fix a date for the appeal hearing and provide notice of the date, time and location of the appeal hearing to the Appellant.

The date for the appeal hearing shall be at least 28 days after the service of notice of the hearing on the Appellant.

20.17. The Regulation Secretary shall, at least 28 days prior to the appeal hearing, provide to the Appellant copies of any admissible new evidence upon which the Association intends to rely at the appeal hearing.

20.18. A party may withdraw an appeal, or an application for permission to appeal, at any time by serving a notice to that effect on the Regulation Secretary.

21. Appeals

21.1. Appeal hearings shall be held in public unless an Appeal Committee chair accedes to an application for a private hearing or determines, of their own volition, that the public should be excluded from the whole, or part, of an appeal hearing in the interests of justice which, due to the exceptional circumstances of the case, outweigh the public interest in the hearing being held in public.

21.2. Prehearing publicity shall appear on the website of the Association at least 7 days prior to the appeal hearing. Such prehearing publicity shall include the name of the Appellant, the date, time, and location of the hearing (which may be online) and the Byelaw(s) and Regulations under which the Allegation(s) has/have been brought.

21.3. The requirements in respect of prehearing publicity shall not apply where, prior to the appeal hearing, a party has made a successful application to an Appeal Committee chair for the hearing to be held in private, or an Appeal Committee chair has determined, of their own volition, that the hearing shall be held in private.

21.4. If, prior to the start of an appeal hearing, any member of the panel appointed by an Appeal Committee chair is unable to attend the appeal hearing, the Appeal Committee chair shall appoint another Committee member to the panel. If no suitable individual is available on the date fixed for the appeal hearing, the Appeal Committee chair shall request the Regulation Secretary to fix a new date for the appeal hearing and to notify the Appellant of the new date.

21.5. If, after the start of an appeal hearing, any member of the panel is unable to continue to attend, the Appeal Committee (represented by the panel) will no longer be quorate and the appeal hearing may not continue. In such circumstances, the Regulation Secretary shall request an Appeal Committee chair to appoint a new panel and shall fix a date and time for the appeal hearing to take place. A member of the original panel shall not be eligible for appointment to the new panel but the same Legal Assessor may be reappointed.

21.6. If, at any time during an Appeal hearing, the panel chair is of the opinion that it is impracticable or would be contrary to the interests of justice for the appeal hearing to be completed by that panel, they shall inform the Regulation Secretary who shall request an Appeal Committee chair to appoint a new panel and shall fix a date and time for the appeal hearing to take place. A member of the original panel shall not be eligible for appointment to the new panel but the same Legal Assessor may be reappointed.

21.7. An appeal hearing may proceed in the absence of the Appellant if the panel is satisfied that:

- (a) the Appellant has been notified of the date, time and location of the appeal hearing; and
- (b) proceeding is desirable for securing the just, expeditious and economic disposal of the appeal; and
- (c) it is in the public interest that the appeal hearing should proceed.

21.8. An Appellant may be represented by a representative and will be deemed present when they appear by their representative.

21.9. If the Appellant does not attend the appeal hearing but provides written representations, the panel may take those representations into account when determining the appeal.

21.10. The panel may at any time during the appeal hearing:

(a) deliberate in private

(b) determine that the appeal hearing be adjourned for such period and with such directions as it considers appropriate.

21.11. The panel may exclude from the whole or part of the appeal hearing any person or persons whose conduct has disrupted, or is likely to disrupt, the appeal hearing.

21.12. The panel may, at any stage of the appeal hearing, consider an oral application to exclude the public from the whole or any part of the appeal hearing. Such an application will be heard in private. In deciding such an application, the panel shall require the party making the oral application to explain why the application could not reasonably have been made in advance of the appeal hearing.

21.13. Where the panel decides to hold the whole, or part, of the appeal hearing in private, the reason(s) for its decision shall be given in public on the day that the decision is made, provided that such reasons as are given shall not, in the opinion of the panel, undermine the purpose of proceeding in private.

21.14. The panel's reasons for having held the whole, or part, of the appeal hearing in private will be published with the record of the panel's decision, provided that such reasons as are given shall not, in the opinion of the panel, undermine the purpose of having proceeded in private.

21.15. At an appeal hearing, a party may only amend the grounds of appeal specified in the application for permission to appeal with the permission of the panel.

21.16. A panel or Appeal Committee chair may admit new evidence (not provided during the determination of the application for permission to appeal) only if:

(a) it is relevant to the issues to be determined;

(b) it could not have been reasonably identified and adduced by the party seeking to rely on the new evidence on an earlier date; and

(c) the relevance and probative value of the new evidence are such that the prejudice caused by the refusal of permission outweighs the prejudice caused by its late admission.

21.17. Unless the panel directs otherwise, or it is agreed between the parties, a panel will not receive oral evidence.

21.18. An appeal hearing will be limited to a review of the decision of the Tribunal unless the panel or an Appeal Committee chair considers that, in the circumstances of an individual appeal, it would be in the interests of justice to hold a rehearing.

21.19. Subject to these Disciplinary Regulations, the panel may adopt any method of procedure that it considers fair and that gives each party the opportunity to present their case. Unless the panel directs otherwise, the order of proceedings shall be as follows:

- (a) The Appellant (or their representative) will address the panel first and adduce any admissible new evidence.
- (b) The representative of the Association will then address the panel and adduce any admissible new evidence.
- (c) If permission has been given for one or more witnesses to be called, each witness may, after being questioned by, or on behalf of, the party calling them, be questioned by, or on behalf of, the other party. They may then be re-examined by, or on behalf of, the party calling them. The panel may ask questions of any witness. The panel may exclude a witness from observing the appeal hearing until they have given their evidence.
- (d) Both parties may make closing submissions to the panel and the Appellant, or their representative, shall have the final opportunity to address the panel.

21.20. The standard of proof to be applied by a panel of the Appeal Committee shall be the balance of probabilities. The burden of proof is on the Appellant.

22. Orders available to the Appeal Committee

22.1. After hearing an appeal against one or more findings and/or orders of a Tribunal, a panel of the Appeal Committee shall make one or more of the following orders:

- that any findings of the Tribunals Committee be affirmed, varied or rescinded
- that any orders of the Tribunals Committee be affirmed, varied or rescinded
- that an order of the Tribunals Committee be substituted by another order that was available to the Tribunals Committee
- that a matter be heard afresh by the Tribunals Committee.

22.2. Where a panel of the Appeal Committee dismisses an appeal, in whole or in part, it may make a costs order against the Appellant, in such sum as the panel may in its absolute discretion determine, in respect of the Association's costs of responding to the appeal. Prior to making any order for costs, the panel shall:

- (a) hear and consider submissions from, or on behalf of, both parties in respect of the amounts set out in any costs schedule provided by the Association to the Appeal Committee and the Appellant prior to the appeal hearing, and
- (b) hear and consider submissions from, or on behalf of, both parties on any statement of means and any supporting evidence in respect of their income and assets provided by the Appellant to the Appeal Committee and the Association prior to the Tribunal hearing.

22.3. Any costs ordered to be paid in respect of the Association's costs of responding to the appeal shall be payable in addition to any costs order previously made by the Tribunal against the Appellant.

22.4. Where a panel of the Appeal Committee allows an appeal against all orders made by a Tribunal, the panel shall order that any costs order made by the Tribunal be rescinded.

22.5. Where a panel of the Appeal Committee allows an appeal against one or more, but not all, orders made by a Tribunal, the panel may order that any costs order made by the Tribunal be rescinded or varied.

23. Following an appeal hearing

23.1. Following an appeal hearing, the Regulation Secretary shall send to the Appellant as soon as reasonably practicable:

- (a) notice of the decision of the Appeal Committee and any order(s) made, and
- (b) a copy of the record of the Appeal Committee's decision.

23.2. An order made by a panel on behalf of the Appeal Committee shall take effect on the date of the order unless the panel directs that it shall take effect from some later date as specified in the order.

23.3. A financial penalty or financial payment:

- (a) which is imposed by an order of the Appeal Committee, or
- (b) which, having been imposed by a Tribunal, is affirmed or varied in amount by an order of the Appeal Committee,

shall be paid within the period of 28 days beginning with the date of the order of the Appeal Committee, unless a longer period for payment is agreed with the Association.

23.4. Any costs order of the Appeal Committee, together with:

- (a) any unpaid costs order of the Tribunal, or
- (b) so much (if any) of those unpaid costs as remains payable after any reduction of the Tribunal's costs order by the Appeal Committee,

shall be paid within the period of 28 days beginning with the date of the order of the Appeal Committee, unless a longer period for payment is agreed with the Association.

23.5. Where:

- (a) a financial penalty, financial payment or costs order is payable by instalments; and
- (b) any instalment is not received by the Association by the due date,

so much of the financial penalty, financial payment or costs order as remains unpaid shall become immediately due for payment.

23.6. Where a panel on behalf of the Appeal Committee makes any adverse finding and/or order against an Appellant, the finding(s) and/or order(s) and the records of the Tribunal's and the Appeal Committee's decisions shall be published, as soon as practicable.

23.7. Unless, in exceptional circumstances, the panel of the Appeal Committee otherwise directs, the record of the Appeal Committee's decision shall state the name of the Appellant, the Byelaw(s) and/or Regulations under which the Allegation(s) were brought, and the finding(s) and any order(s) made against the Appellant.

23.8. Where a panel of the Appeal Committee determines that none of the Allegations should have been found proved by the Tribunal on the balance of probabilities, the record of the Appeal Committee's decision shall only be published if the Appellant so requests.

23.9. The panel chair may, of their own volition or upon application by either party, review any order made by the Appeal Committee or the record of the Appeal Committee's decision and may correct any accidental slip or omission in the order or the record of the Appeal Committee's decision that does not accurately reflect the findings, reasoning and/or orders of the panel.

24. Interim Orders

24.1. At any time during an investigation, or between the referral of one or more Allegations to the Tribunals Committee and the conclusion of the Disciplinary Proceedings, the Regulation Secretary may make an application to the Tribunals Committee for an Interim Order to be imposed against the Respondent.

24.2. As soon as practicable after being served with an Interim Order application, the chair of the Tribunals Committee shall appoint an Interim Orders Committee from among the members of the Tribunals Committee and shall proceed to fix a date for the Interim Order application to be considered by the Interim Orders Committee.

24.3. An Interim Orders Committee may make an Interim Order against a Respondent pending the final determination of any Allegation(s) by a Regulatory Committee if it is satisfied that there is a risk of significant harm to the public (or a section thereof) if an Interim Order is not made.

24.4. A Tribunal shall not make any finding in respect of any Allegation(s) against the Respondent.

24.5. Where a Tribunal has been adjourned, the Tribunal may reconstitute itself as an Interim Orders Committee.

24.6. Except where a Tribunal has been adjourned and reconstituted as an Interim Orders Committee, the Regulation Secretary shall serve a copy of the Interim Order application on the Respondent, which shall set out the basis on which the application is being made and include any supporting evidence.

24.7. Except in very urgent cases or where a Tribunal has been adjourned and reconstituted as an Interim Orders Committee, the Regulation Secretary shall provide the Respondent with at least 14 days' notice of the date, time and location of the Interim Order hearing (which may be

online), and the Respondent shall have the opportunity to serve representations and evidence in response to the Interim Order application at least 7 days prior to the date set for the hearing.

24.8. Where the Regulation Secretary requests an urgent Interim Order hearing, and the Respondent has not had 14 days' notice of the date of the hearing, the Interim Orders Committee shall, at an early stage of the Interim Order hearing, consider whether the hearing should be adjourned with directions, or whether the hearing should proceed, taking into account the reasons for the urgency and the impact of the short notice, including any prejudice that may be caused to the Respondent in hearing the Interim Order application on that date.

24.9. An Interim Order application shall be heard in private and there shall be no advance publicity of the hearing.

24.10. The Interim Orders Committee may proceed to consider an Interim Order application in the absence of the Respondent if it is satisfied that:

- (a) notice of the Interim Order hearing was served on the Respondent as required by these Disciplinary Regulations; and
- (b) no adequate explanation has been provided by the Respondent for their non-attendance and/or it is in the public interest to proceed in any event.

A Respondent may be represented by a representative and will be deemed present when they appear by their representative.

24.11. If the Respondent does not attend the Interim Order hearing and they are not represented at the hearing, the Interim Orders Committee may take into account any written representations provided by the Respondent in determining whether to make an Interim Order.

24.12. The Interim Orders Committee may at any time during the Interim Order hearing:

- (a) deliberate in private
- (b) determine that the hearing of the Interim Order application be adjourned for such period and with such directions as it considers appropriate.

24.13. The Interim Orders Committee shall have a discretion to determine the order of proceedings and shall ensure that both parties have an opportunity to make representations (whether written or oral).

24.14. Unless the Interim Orders Committee otherwise directs, the order of proceedings shall be as follows:

- (a) a representative of the Association shall explain the basis upon which the Interim Order application is made and shall refer the Interim Orders Committee to any relevant documents and evidence;
- (b) the Respondent, or their representative, shall have an opportunity to respond to the application, referring the Interim Orders Committee to any relevant documents and evidence;

(c) no person shall give oral evidence unless permitted by the Interim Orders Committee to do so. If permission is given, both parties and the Interim Orders Committee may ask questions of any witness; and

(d) both parties may make closing submissions to the Interim Orders Committee and the Respondent, or their representative, shall have the final opportunity to address the Interim Orders Committee.

24.15. The Interim Orders Committee shall announce its decision at the conclusion of the hearing and shall give reasons for its decision, save where it is impractical to do so, in which case it shall announce its decision and give its reasons as soon as practically possible thereafter.

24.16. An Interim Order may include one or more of the following:

- (a) suspension of a person's membership of the Association
- (b) suspension of a person's registration as a Student
- (c) suspension of a Member's Practising Certificate issued by the Association
- (d) the imposition of conditions on a Member's Practising Certificate issued by the Association
- (e) such ancillary orders as the Interim Orders Committee thinks fit.

24.17. The Interim Orders Committee shall specify in the Interim Order the intervals at which the Interim Order shall be reviewed, which shall be no longer than 6 months. Any interim order made shall remain in force until such time as:

24.18. An Interim Order shall have immediate effect where the Respondent or their representative is present at the Interim Order hearing. If the Respondent is not present at the hearing and they are not represented at the hearing, notice of the Interim Order shall be provided to the Respondent on the day of the hearing, or as soon as practicable thereafter, and the Interim Order shall take effect on service of the notice on the Respondent.

24.19. Where an Interim Orders Committee makes an Interim Order, it may make an order for costs against the Respondent in such sum as the Interim Orders Committee considers appropriate. Prior to making any costs order, the Interim Orders Committee shall:

- (a) hear and consider submissions from, or on behalf of, both parties in respect of the amounts set out in any costs schedule provided by the Association to the Interim Orders Committee and the Respondent prior to the Interim Order hearing, and
- (b) hear and consider submissions from, or on behalf of, both parties on any statement of means and any supporting evidence in respect of their income and assets provided by the Respondent to the Interim Orders Committee and the Association prior to the Interim Order hearing.

24.20. The Regulation Secretary shall provide the Respondent with a copy of the Interim Order and the reasons for the decision of the Interim Orders Committee as soon as reasonably practicable after the Interim Order hearing.

24.21. The Respondent shall have no right of appeal against an order of the Interim Orders Committee.

24.22. An Interim Order shall be published as soon as practicable following the Interim Order hearing.

24.23. The Interim Orders Committee may, in exceptional circumstances, order that publication of an Interim Order be delayed or withheld where, in the opinion of the Interim Orders Committee, the delay or withholding of publication is necessary in the public interest.

24.24. Unless, in exceptional circumstances, the Interim Orders Committee otherwise directs, the published Interim Order shall state the name of the Respondent and the Interim Order made.

25. Review of Interim Orders

25.1. An Interim Order shall be the subject of a review by an Interim Orders Committee every 6 months or at such shorter intervals as the Interim Orders Committee may order.

25.2. At least 28 days prior to a review hearing, the Regulation Secretary shall notify the Respondent of the date, time, location of the review hearing (which may be online) and request that the Respondent confirm in writing, at least 14 days before the review hearing, whether they intend to contest the continuation of the Interim Order at the review hearing.

25.3. If the Respondent indicates that they do not intend to contest the continuation of the Interim Order, the Regulation Secretary shall cancel the review hearing and shall provide copies of the correspondence to the chair of the Interim Orders Committee that made the Interim Order (or to the chair of the Tribunals Committee if the chair of the Interim Orders Committee is unavailable). The chair of the Interim Orders Committee (or of the Tribunals Committee) shall make an order to continue the Interim Order on the same terms, and the Regulations Secretary shall provide a copy of the order to the Respondent.

25.4. If the Respondent indicates that they intend to contest the continuation of the Interim Order, or they do not provide a response to the request to confirm whether they intend to contest the continuation of the Interim Order, the review hearing shall take place on the date notified by the Regulation Secretary. If the Respondent intends to contest the continuation of the Interim Order, they shall provide their reasons in writing to the Regulation Secretary at least 7 days before the date of the review hearing.

25.5. A review hearing shall be heard in private and there shall be no advance publicity of the hearing.

25.6. A review hearing shall be conducted by the Interim Orders Committee that originally made the Interim Order, unless one or more of its members are unavailable, in which case the chair of the Tribunals Committee shall be requested to appoint one or more Interim Orders Committee members in their place.

25.7. A review hearing may proceed in the absence of the Respondent the Interim Orders Committee it is satisfied that:

(a) notice of the review hearing was served on the Respondent as required by these Disciplinary Regulations; and

(b) no adequate explanation has been provided by the Respondent for their non-attendance and/or it is in the public interest to proceed in any event.

A Respondent may be represented by a representative and will be deemed present when they appear by their representative.

25.8. If the Respondent does not attend the review hearing and they are not represented at the review hearing, the Interim Orders Committee may consider any written representations provided by the Respondent in determining the order it shall make.

25.9. The Interim Orders Committee may at any time during the review hearing:

(a) deliberate in private

(b) determine that the review hearing be adjourned for such period and with such directions as it considers appropriate.

25.10. The Interim Orders Committee shall have a discretion to determine the order of proceedings and shall ensure that both parties have an opportunity to make representations (whether written or oral).

25.11. The Interim Orders Committee shall announce its decision at the conclusion of the review hearing and shall give reasons for its decision, save where it is impractical to do so, in which case it shall announce its decision and give its reasons as soon as practically possible thereafter.

25.12. At the end of a review hearing, the Interim Orders Committee shall make one of the following orders:

(a) that the Interim Order continue on the same terms

(b) that the Interim Order be discharged

(c) that the Interim Order be varied.

25.13. Where the Interim Orders Committee determines that the Interim Order shall continue on the same or varied terms, it shall specify the date for the next review hearing, which shall be within 6 months.

25.14. The order shall have immediate effect.

25.15. The Respondent shall have no right of appeal against an order of the Interim Orders Committee at a review hearing.

25.16. The Interim Orders Committee shall not make an order for costs in relation to a review hearing.

25.17. The Regulation Secretary shall provide the Respondent with a copy of the order and the reasons for the decision of the Interim Orders Committee as soon as reasonably practicable after the review hearing.

25.18. The order of the Interim Orders Committee shall be published as soon as practicable following the review hearing.

25.19. The Interim Orders Committee may, in exceptional circumstances, order that publication of an order be delayed or withheld where, in the opinion of the Interim Orders Committee, the delay or withholding of publication is necessary in the public interest.

25.20. Unless, in exceptional circumstances, the Interim Orders Committee otherwise directs, the published order shall state the name of the Respondent and the order made at the review hearing.

26. Fitness to practise

26.1. The Fitness to Practise Committee shall consider matters referred to it by the Association, by the chair of a Regulatory Committee, or by a Member or Student as Respondent or Appellant. The Fitness to Practise Committee is responsible for determining whether a Member or Student who is the subject of a Complaint is fit to participate in an investigation and/or Disciplinary Proceedings.

26.2. Provisions governing Members' and Students' fitness to practise, including their fitness to participate in an investigation and/or Disciplinary Proceedings, are within the Certified Public Accountants Association Fitness to Practise Regulations.

27. Constitution and appointment of the Regulatory Committees

27.1. No person who is a member of the Council or an employee of the Association shall be a member of a Regulatory Committee.

27.2. No person who has been a member of the Council may, within two years of ceasing to be a member of the Council, be a member of a Regulatory Committee.

27.3. A member of a Regulatory Committee shall declare to the Committee and to the Regulation Secretary any actual or perceived conflict of interests, and shall take no part in considering a matter in respect of which such a conflict of interests exists. The Committee must remain quorate at all times when a Complaint or other matter is being considered.

27.4. No person shall be eligible to sit on a Regulatory Committee (including a Tribunal or panel) to consider a Complaint if they were a member of a Committee, Tribunal or panel that considered the Complaint previously.

27.5. Regulatory Committee members may participate in meetings and hearings of the Regulatory Committees by video conferencing that allows all persons in the meeting or hearing to communicate with each other simultaneously. Where a Regulatory Committee member participates in a meeting or hearing by such video conferencing, they shall be deemed present at that meeting or hearing for the purpose of determining quoracy.

Conduct Committee

27.6. The quorum for any meeting of the Conduct Committee shall be three.

27.7. A meeting of the Conduct Committee shall be quorate only if lay persons shall be in the majority and at least one member of the Committee present shall be an accountant. For the purpose of determining quoracy, an accountant is either a Member of the Association or an accountant qualified by another professional accountancy body.

27.8. A Conduct Committee chair may delegate to the Association administrative functions in relation to the selection of eligible individuals to form a Conduct Committee.

Tribunals Committee

27.9. A Tribunal shall be constituted by members of the Tribunals Committee.

27.10. The quorum for any Tribunal shall be three, of whom lay persons shall be in the majority and at least one member of the Tribunal shall be an accountant. For the purpose of determining quoracy, an accountant is either a Member of the Association or an accountant qualified by another professional accountancy body.

27.11. A Tribunals Committee chair may delegate to the Association administrative functions in relation to the selection of Tribunals Committee members to form a Tribunal.

Appeal Committee

27.12. The quorum for any meeting of the Appeal Committee shall be three.

27.13. A meeting of the Appeal Committee, which includes an appeal hearing, shall be quorate only if lay persons shall be in the majority and at least one member of the Committee present shall be an accountant. For the purpose of determining quoracy, an accountant is either a Member of the Association or an accountant qualified by another professional accountancy body.

27.14. An Appeal Committee chair may delegate to the Association administrative functions in relation to the selection of eligible individuals to form an Appeal Committee.

Fitness to Practise Committee

27.15. The Fitness to Practise Committee shall consist of the same persons as the Tribunals Committee.

27.16. The quorum for any meeting of the Fitness to Practise Committee shall be three.

27.17. A meeting of the Fitness to Practise Committee, which includes a fitness to practise hearing, shall be quorate only if lay persons shall be in the majority and at least one member of the Committee present shall be an accountant. For the purpose of determining quoracy, an accountant is either a Member of the Association or an accountant qualified by another professional accountancy body.

27.18. A Fitness to Practise Committee chair may delegate to the Association administrative functions in relation to the selection of eligible individuals to form a Fitness to Practise Committee.

27.19. No person shall be eligible to sit on a Regulatory Committee (including a Tribunal or panel) to consider a Complaint against a Member if they were previously a member of a Fitness to Practise Committee that considered the Member's fitness to practise.

27.20. No person shall be eligible to participate in a fitness to practise hearing if they were previously a member of a Regulatory Committee (including a Tribunal or panel) that considered a Complaint against the Member whose fitness to practise is to be considered.

Interim Orders Committee

27.21. The Interim Orders Committee shall consist of the same persons as the Tribunals Committee.

27.22. The quorum for any meeting of the Interim Orders Committee shall be three.

27.23. A meeting of the Interim Orders Committee, which includes an interim order hearing, shall be quorate only if lay persons shall be in the majority and at least one member of the Committee present shall be an accountant. For the purpose of determining quoracy, an accountant is either a Member of the Association or an accountant qualified by another professional accountancy body.

27.24. An Interim Orders Committee chair may delegate to the Association administrative functions in relation to the selection of eligible individuals to form an Interim Orders Committee.

28. Legal Assessors: qualifications and eligibility

28.1. No person who is a member of the Council or an employee of the Association shall be a Legal Assessor to a Regulatory Committee.

28.2. No person who has been a member of the Council may, within two years of ceasing to be a member of the Council, be a Legal Assessor to a Regulatory Committee.

28.3. Legal Assessors shall be barristers or solicitors with relevant experience of working in the field of regulatory law.

29. Appointment of Regulatory Committee members and Legal Assessors

29.1. The Nominations Committee shall appoint eligible individuals to be members of one or more Regulatory Committees ('Committee members').

29.2. The Nominations Committee shall have the power, at its discretion, to fill a Committee member vacancy, appoint additional Committee members, renew Committee member appointments and remove Committee members.

29.3. If requested to do so, the Nominations Committee shall assess the performance of Committee members.

29.4. Each Regulatory Committee member shall be appointed by the Nominations Committee for a term of up to three years, after which they shall be eligible for reappointment by the Nominations Committee up to a maximum of nine years in total.

29.5. A Legal Assessor shall be appointed by the Association to attend a hearing if the chair of the hearing is neither a solicitor nor a barrister or in other situations at the request of the chair of the hearing.

30. Appointment of Complaints Reviewers

30.1. The Nominations Committee shall appoint individuals to the role of Complaints Reviewer.

30.2. A Complaints Reviewer shall not be a Member, Student or employee of the Association.

30.3. The Nominations Committee shall have the power, at its discretion, to fill a Complaints Reviewer vacancy, appoint additional Complaints Reviewers, renew Complaints Reviewer appointments and remove Complaints Reviewers.

30.4. If requested to do so, the Nominations Committee shall assess the performance of Complaints Reviewers.

30.5. Each Complaints Reviewer shall be appointed for an initial term of up to three years, after which they shall be eligible for reappointment by the Nominations Committee up to a maximum of six years in total.

Qualification Regulations

These Regulations may be cited as the Certified Public Accountants Association Qualification Regulations. These Regulations are made in accordance with the Byelaws and have been approved by the Board of the Association and have been approved by the Board of the Association at a Board meeting held on the 22 September 2025. These Regulations shall take effect on 1 January 2026.

1. Definitions and Interpretation

1.1. Unless the context otherwise requires, the definitions and interpretation set out in Byelaw 1 apply throughout the Certified Public Accountants Association Byelaws and Regulations.

2. The Association's Professional Qualification

2.1. A Student shall not be admitted as a Member of the Association unless they have successfully completed (or been exempted from) the Association's Professional Qualification, or they are eligible for admission through one of the other routes to membership in accordance with the Membership Regulations.

2.2. The Professional Qualification shall be the Association's Professional Certification in Public Practice Accountancy.

2.3. A Student may apply to be exempted from examination of their theoretical knowledge of one or more of the subject areas included in the Professional Qualification. Any exemption shall only be granted at the discretion of the Association, and only in accordance with the requirements of relevant regulators.

2.4. The Professional Qualification shall take account of any requirements of regulators with an oversight role in relation to the Association's qualification and membership processes, and shall reflect professional, technical and ethical developments in the accountancy profession.

3. Recognition of courses of study

3.1. The Board shall have the power to recognise courses of study that may be attended by registered Students studying for the Association's Professional Qualification, and to withdraw such recognition.

4. Examinations

4.1. Subject to any requirements of relevant oversight regulators, the examinations of the Association shall be in such form as the Board may determine after considering proposals and recommendations from the Qualifications Committee.

4.2. No individual shall be entitled to sit an examination that forms part of the Association's Professional Qualification unless they are a Student of the Association and they have paid the required nonrefundable fee in respect of the examination, which shall be determined by the Board.

4.3. The Board may, in its absolute discretion, refuse to allow a person to sit an examination of the Association.

4.4. The examinations of the Association shall be held at such times and places as the Qualifications Committee shall determine. The Association may determine that Students shall undertake an examination online.

4.5. Subject to any requirements of relevant oversight regulators, the Qualifications Committee may, from time to time, authorise special arrangements to be made for the examination of candidates, upon such terms as the Qualifications Committee may determine.

5. Academic appointments

5.1. The Qualifications Committee, on behalf of the Board, shall appoint suitably qualified individuals as assessors, on such terms as it shall determine.

5.2. If required, the Association shall appoint suitable individuals as invigilators, on such terms as it shall determine, to preside over sittings of the Association's examinations.

6. Qualifications Committee

6.1. The Qualifications Committee shall review candidates' examination scripts as it thinks fit and shall make recommendations to the Board.

6.2. The Qualifications Committee shall consider any requests from candidates for special consideration in respect of one or more examinations and make suitable recommendations to the Board.

6.3. The Qualifications Committee shall review and, if satisfied, ratify the examination results, and shall report to the Board.

7. Issue of certificates

7.1. Upon the adoption by the Board of the report of the Qualifications Committee, a certificate to the effect that a candidate has passed the Association's Professional Qualification shall be issued to each successful candidate.

Fitness to Practice Regulations

These Regulations may be cited as the Certified Public Accountants Association Fitness to Practise Regulations. These Regulations are made in accordance with the Byelaws and have been approved by the Board of the Association at a Board meeting held on the 22 September 2025. These Regulations shall take effect on 1 January 2026.

1. Definitions and Interpretation

1.1. Unless the context otherwise requires, the definitions and interpretation set out in Byelaw 1 apply throughout the CPAA Byelaws and Regulations.

2. Application of the Byelaws and Regulations

2.1. All proceedings that follow from a referral to the Fitness to Practise Committee are to be conducted in accordance with the provisions of the Byelaws and Regulations in force at the time of such referral.

3. Functions of the Fitness to Practise Committee

3.1. It shall be a function of the Fitness to Practise Committee to determine whether the fitness of a Member or Student:

- (a) to respond to an investigation, and/or
- (b) to participate in Disciplinary Proceedings, and/or
- (c) to practise

is seriously impaired through their physical or mental health.

3.2. Panels of the Fitness to Practise Committee ('panels') shall be convened for the purposes of fitness to practise hearings, fitness to practise review hearings and fitness to practise interim review hearings.

4. Fitness to practise applications

4.1. At any time after a Member or Student has been notified by the Association that they are the subject of an investigation and during any Disciplinary Proceedings, the Member or Student may make a fitness to practise application if they believe that their fitness to respond to an investigation and/or to participate in Disciplinary Proceedings may be seriously impaired through their physical or mental health.

4.2. A fitness to practise application by a Member or Student must be made in writing and must be accompanied by a recent medical report that identifies the impairment and, if reasonably possible, includes an indication of when, if at all, the Member or Student is expected to be well enough to participate in the investigation and/or any Disciplinary Proceedings.

4.3. As soon as reasonably practicable after receiving a fitness to practise application from a Member or Student, accompanied by a relevant medical report, the Regulation Secretary shall refer the fitness to practise application to the chair of the Fitness to Practise Committee.

4.4. Where, at any time, the Regulation Secretary considers that there are reasonable grounds to believe that the fitness of a Member or Student:

- (a) to respond to an investigation, and/or
- (b) to participate in Disciplinary Proceedings, and/or
- (c) to practise

may be seriously impaired through their physical or mental health, the Regulation Secretary may request the Fitness to Practise Committee to determine whether the Member or Student's fitness is so impaired by serving a fitness to practise application on the chair of the Fitness to Practise Committee.

4.5. When the Regulation Secretary serves a fitness to practise application on the chair of the Fitness to Practise Committee, they shall, as soon as practicable, also serve the fitness to practise application on the Member or Student, together with a fitness response form.

4.6. Upon:

- (a) the service of a fitness to practise application on the chair of the Fitness to Practise Committee, or
- (b) the referral of a fitness to practise application from a Member or Student to the chair of the Fitness to Practise Committee,

any investigation and/or Disciplinary Proceedings in respect of the Member or Student will be suspended automatically until the conclusion of the fitness to practise proceedings.

4.7. A Member or Student served with a fitness to practise application shall complete and return the fitness response form together with any written representations within 14 days of the service of the fitness to practise application, indicating whether they accept that their fitness is seriously impaired as set out within the fitness to practise application.

4.8. The chair of the Fitness to Practise Committee shall review the fitness to practise application and any information and evidence provided by the Member or Student, and shall determine whether a fitness to practise panel should be convened. Prior to making such a determination, the chair of the Fitness to Practise Committee shall have the power, by notice served on the Member or Student, to call for such evidence, information and explanations as they consider necessary to enable them to reach their determination. The Member or Student shall cooperate with the chair of the Fitness to Practise Committee and shall comply with such a notice within 14 days of service.

4.9. If the fitness to practise application was made by the Member or Student and the Member or Student fails to provide any evidence, information and explanations requested within the relevant periods set out above, the chair of the Fitness to Practise Committee may order that

the fitness to practise proceedings be terminated, and that any investigation and/or Disciplinary Proceedings be recommenced.

4.10. The chair of the Fitness to Practise Committee shall not order that the fitness to practise proceedings be terminated if they believe there is a good reason to allow the Member or Student further time to provide any evidence, information and explanations requested. In such circumstances, the Regulation Secretary shall notify the Member or Student of the new deadline for providing the relevant evidence, information and/or explanations.

4.11. The chair of the Fitness to Practise Committee shall determine whether:

- (a) the fitness to practise proceedings should be terminated because, in their opinion, there are no reasonable grounds for believing that the fitness of the Member or Student is seriously impaired; or
- (b) a fitness to practise panel should be convened to consider the fitness to practise application because, in the opinion of the chair of the Fitness to Practise Committee, there are reasonable grounds for believing that the fitness of the Member or Student may be seriously impaired.

4.12. Where the chair of the Fitness to Practise Committee determines that the fitness to practise proceedings should be terminated, they shall make an order accordingly.

4.13. Where the chair of the Fitness to Practise Committee determines that a fitness to practise panel should be convened, the Regulation Secretary shall arrange for a fitness to practise hearing to take place. The Regulation Secretary shall:

- (a) request the chair of the Fitness to Practise Committee to appoint a fitness to practise panel to consider the fitness to practise application; and
- (b) notify the Member or Student of the date, time and location of the fitness to practise hearing (which may be online) which shall be no earlier than 28 days from the service of the notice on the Member or Student.

4.14. Where, after being served with a fitness to practise application, the Member or Student indicates in writing that they wish to resign their membership or their registration as a Student of the Association, the Regulation Secretary shall:

- (a) provide the chair of the Fitness to Practise Committee with the written request from the Member or Student and any supporting documentation not already in the hands of the chair of the Fitness to Practise Committee; and
- (b) request that the chair of the Fitness to Practise Committee determine whether to accept the Member's or Student's request to resign.

4.15. Where the chair of the Fitness to Practise Committee determines that a request to resign should be accepted and the fitness to practise proceedings should be terminated, they shall order that:

- (a) any investigation and/or Disciplinary Proceedings that were suspended during the fitness to practise proceedings, be stayed; and

(b) any future application by the Member or Student for readmission to membership or re-registration as a Student of the Association be considered by a fitness to practise panel so that it can:

- i. make an initial determination as to whether that person's fitness is seriously impaired, and
- ii. determine whether any investigation and/or Disciplinary Proceedings that were previously stayed should be resumed if the Member or Student is readmitted to membership or re-registered as a Student of the Association, or whether such investigation and/or Disciplinary Proceedings should be closed.

The chair of the Fitness to Practise Committee may impose conditions, including that no application for readmission to membership or re-registration as a Student of the Association shall be considered within a stated period.

5. Convening a fitness to practise panel

5.1. There shall be no publicity regarding a decision of the chair of the Fitness to Practise Committee to convene a fitness to practise panel, except that the Regulation Secretary shall be entitled to inform the Complainant that the matter has been referred to the Fitness to Practise Committee and that an investigation or Disciplinary Proceedings have been suspended pending the conclusion of the fitness to practise proceedings.

5.2. If, prior to the start of a fitness to practise hearing, any member of the fitness to practise panel appointed by the chair of the Fitness to Practice Committee is unable to attend the hearing, the chair of the Fitness to Practise Committee shall appoint another member of the Fitness to Practise Committee to the panel. If no suitable individual is available on the date fixed for the fitness to practise hearing, the chair of the Fitness to Practice Committee shall request the Regulation Secretary to fix a new date for the hearing and to notify the Member or Student of the new date.

5.3. The Regulation Secretary may appoint:

- (a) an independent and suitably qualified medical expert, and/or
- (b) a Legal Assessor

to assist the fitness to practise panel.

6. Pre-hearing procedure

6.1. As soon as practicable after the appointment of a fitness to practise panel, the Regulation Secretary shall serve on the Association's representative and the Member or Student (the 'parties') a bundle containing the fitness to practise application and all documents received by the Regulation Secretary in connection with the fitness to practise application.

6.2. Each party must provide to the Regulation Secretary and to the other party, at least 14 days before the fitness to practise hearing, copies of any additional documents on which they intend to rely at the fitness to practise hearing. The other party shall have the right to make written

representations on any such additional documents provided those written representations are received by the Regulation Secretary at least 3 days prior to the fitness to practise hearing.

6.3. At any time prior to a fitness to practise hearing, the chair of the fitness to practise panel may:

- (a) require the Member or Student or the Association's representative to provide such further information and documents as may be considered necessary to assist the panel in determining the fitness to practise application, and/or
- (b) direct, on the application of either party or of their own volition, that there be a pre-hearing review.

6.4. Any further information and documents required by the chair of the fitness to practise panel shall be provided to the Regulation Secretary and to the other party at least 3 days before the fitness to practise hearing.

6.5. If a pre-hearing review is held, the chair of the fitness to practise panel may make such directions as they deem necessary, including directions to ensure that the Member or Student has access to the fitness to practise hearing including, but not limited to, the following directions:

- (a) that the fitness to practise hearing take place in a specified location,
- (b) that the Member or Student be permitted to attend via video link or telephone,
- (c) that an interpreter may be used,
- (d) that a hearing loop be used.

7. Conduct of a fitness to practise hearing

7.1. A fitness to practise hearing shall take place in private and there shall be no advance publicity of the hearing.

7.2. If, after the start of a fitness to practise hearing, any member of the fitness to practise panel is unable to continue to attend, the panel will no longer be quorate and may not continue. In such circumstances, the Regulation Secretary shall request the chair of the Fitness to Practise Committee to appoint a new fitness to practise panel and shall fix a date and time for the fitness to practise hearing to take place. A member of the original panel shall not be eligible for appointment to the new panel, but any person appointed as a medical expert or Legal Assessor may be appointed to assist the new panel.

7.3. If, at any time during a fitness to practise hearing, the chair of the fitness to practise panel is of the opinion that it is impracticable or would be contrary to the interests of justice for the fitness to practise hearing to be completed by that fitness to practise panel, the chair of the fitness to practise panel shall inform the chair of the Fitness to Practise Committee, who shall appoint a new fitness to practise panel. The Regulation Secretary shall fix a date and time for the fitness to practise hearing to take place. A member of the original panel shall not be eligible for appointment to the new panel, but any person appointed as a medical expert or Legal Assessor may be appointed to assist the new panel.

7.4. A Member or Student may be represented by a representative, and will be deemed present when they are represented by their representative. When a representative of the Member or Student is present, the Member or Student may also attend the fitness to practise hearing.

7.5. If the Member or Student does not attend a fitness to practise hearing, either in person or by a representative, the fitness to practise hearing may proceed in their absence, provided the fitness to practise panel is satisfied that the Member or Student has been notified of the date, time and location of the fitness to practise hearing.

7.6. In determining a fitness to practise application, the fitness to practise panel may adopt any procedure it considers just and fair. In particular:

- (a) the strict rules of evidence will not apply; and
- (b) the fitness to practise hearing will take place on an inquisitorial basis.

7.7. The fitness to practise panel may take into account any written representations made by the parties, written reports and written or oral evidence as it deems appropriate.

7.8. No objection shall be upheld to any technical fault in the procedure of the fitness to practise panel, nor in any decision by the panel or terms of any order issued by it, provided that the proceedings are fair and the relevant Byelaws and Regulations have been observed.

7.9. The fitness to practise panel may at any time during the fitness to practise hearing:

- (a) deliberate in private
- (b) determine that the fitness to practise hearing be adjourned for such period and with such directions as it considers appropriate.

8. Orders available to a fitness to practise panel

8.1. If, after hearing and considering the evidence and submissions of the parties, the fitness to practise panel determines that the Member's or Student's fitness to respond to an investigation and/or to participate in Disciplinary Proceedings is not seriously impaired through their physical or mental health, it shall make a finding to that effect and shall order that any investigation and/or Disciplinary Proceedings that were suspended for the duration of the fitness to practise proceedings be re-started. This will conclude the fitness to practise proceedings.

8.2. If, after hearing and considering the evidence and submissions of the parties, the fitness to practise panel determines that the Member's or Student's fitness to respond to an investigation, and/or to participate in Disciplinary Proceedings, and/or to practise, is seriously impaired through their physical or mental health, it shall make a finding to that effect and shall, unless it considers it inappropriate to do so in the circumstances, make one or more of the following orders:

- (a) that a Member's membership of the Association be suspended for up to 24 months or until further order of a fitness to practise panel

(b) that a Student's registration as a Student be suspended for up to 24 months or until further order of a fitness to practise panel

(c) that any Practising Certificate or other authorisation granted by the Association be suspended or be subject to conditions for up to 24 months or until further order of a fitness to practise panel

(d) that any investigation and/or Disciplinary Proceedings that were suspended for the duration of the fitness to practise proceedings continue to be suspended, such further suspension to be for up to 24 months or until further order of a fitness to practise panel

(e) such ancillary orders as the fitness to practise panel thinks fit including, without limitation, that the Member or Student appoint an appropriate alternate to ensure the continuity of their practice for the period of suspension and notify the Association and their clients of the identity and contact details of the alternate.

8.3. The fitness to practise panel may, in certain circumstances, make a costs order against the Member or Student.

8.4. Where the fitness to practise panel determines that the Member's or Student's fitness to respond to an investigation, and/or to participate in Disciplinary Proceedings, and/or to practise, is seriously impaired through their physical or mental health, an order of the fitness to practise panel must:

(a) set a date not more than 24 months from the date of the order for a fitness to practise review hearing to be convened to review the order or orders, and

(b) set out the nature of the impairment of the Member's or Student's fitness to respond to an investigation, and/or to participate in Disciplinary Proceedings, and/or to practise, and

(c) set a minimum period, based on all of the circumstances including the medical evidence available, within which a fitness to practise interim review application may not be made.

8.5. The Regulation Secretary shall provide the Member or Student with a copy of the order of the fitness to practise panel and the reasons for the decision of the panel as soon as reasonably practicable after the fitness to practise hearing.

9. Fitness to practise review hearings

9.1. At least 28 days before a fitness to practise review hearing, the Regulation Secretary shall notify the Member or Student of the date, time and location of the fitness to practise review hearing (which may be online) and request that the Member or Student state whether they intend to contest the continuation of the order(s) previously made by the Fitness to Practise Committee.

9.2. If, within 14 days of the notice from the Regulation Secretary, the Member or Student states that they do not wish to contest the continuation of the order(s) previously made by the Fitness to Practise Committee, the Regulation Secretary shall provide this response, and any

representations on behalf of the Association, to the chair of the Fitness to Practise Committee for consideration.

9.3. If the chair of the Fitness to Practise Committee is content to make an order that the order(s) previously made by the Fitness to Practise Committee shall continue, then such order may be made without the need for a fitness to practise review hearing to take place and the Regulation Secretary shall notify the Member or Student of the order.

9.4. Where such an order is made by the chair of the Fitness to Practise Committee, the order must set a date not more than 24 months from the date of the order for a fitness to practise review hearing to be convened to review the order or orders.

9.5. If the Member or Student states, in response to the notice of the fitness to practise review hearing from the Regulation Secretary, that they intend to contest the continuation of one or more of the orders previously made by the Fitness to Practise Committee, or if the Member or Student does not respond to the notice from the Regulation Secretary within 14 days of the notice, the Regulation Secretary shall, at least 14 days before the fitness to practise review hearing, serve on the parties a bundle of all documents relating to the original fitness to practise application and any subsequent review(s).

9.6. Each party must provide to the Regulation Secretary and to the other party, at least 7 days before the fitness to practise review hearing, copies of any additional documents on which they intend to rely at the fitness to practise review hearing. The other party shall have the right to make written representations on any such additional documents provided those written representations are received by the Regulation Secretary at least 3 days prior to the fitness to practise review hearing.

9.7. Where the Member or Student wishes to undergo a medical examination before submitting further evidence to be considered at the fitness to practise review hearing, the Regulation Secretary shall postpone the fitness to practise review hearing if it is not practicable to arrange the medical examination and obtain a written report at least 7 days before the date fixed for the hearing.

9.8. At a fitness to practise review hearing, the fitness to practise panel shall comprise, as far as possible, the same members of the Fitness to Practise Committee who made the order(s) that are the subject of the fitness to practise review hearing, unless one or more members of the original fitness to practise panel are no longer members of the Fitness to Practise Committee or are not available without an unreasonable delay. In such circumstances, the chair of the Fitness to Practise Committee shall select suitable replacement panel members.

9.9. The Regulation Secretary may appoint:

- (a) an independent and suitably qualified medical expert, and/or
- (b) a Legal Assessor

to assist the fitness to practise panel at a fitness to practise review hearing.

9.10. At any time prior to a fitness to practise review hearing, the chair of the fitness to practise panel may:

(a) require the Member or Student or the Association's representative to provide such further information and documents as may be considered necessary to assist the panel, and/or

(b) direct, on the application of either party or of their own volition, that there be a pre-hearing meeting.

9.11. Any further information and documents required by the chair of the fitness to practise panel shall be provided to the Regulation Secretary and to the other party at least 3 days before the fitness to practise review hearing.

9.12. If a pre-hearing meeting is held, the chair of the fitness to practise panel may make such directions as they deem necessary, including directions to ensure that the Member or Student has access to the fitness to practise review hearing including, but not limited to, the following directions:

(a) that the fitness to practise review hearing take place in a specified location,

(b) that the Member or Student be permitted to attend via video link or telephone,

(c) that an interpreter may be used,

(d) that a hearing loop be used.

9.13. There shall be no publicity in advance of a fitness to practise review hearing, except that the Regulation Secretary shall be entitled to inform the Complainant that the matter is to be reviewed by the Fitness to Practise Committee and that an investigation or Disciplinary Proceedings remain suspended pending the outcome of the fitness to practise review hearing.

9.14. A fitness to practise review hearing shall take place in private.

9.15. If, at any time during a fitness to practise review hearing, the chair of the fitness to practise panel is of the opinion that it is impracticable or would be contrary to the interests of justice for the fitness to practise review hearing to be completed by that fitness to practise panel, the chair of the fitness to practise panel shall inform the chair of the Fitness to Practise Committee, who shall appoint a new fitness to practise panel. The Regulation Secretary shall fix a date and time for the fitness to practise review hearing to take place. Under such circumstances, a member of the original panel shall not be eligible for appointment to the new panel, but any person appointed as a medical expert or Legal Assessor may be appointed to assist the new panel.

9.16. A Member or Student may be represented by a representative, and will be deemed present when they are represented by their representative. When a representative of the Member or Student is present, the Member or Student may also attend the fitness to practise review hearing.

9.17. If the Member or Student does not attend a fitness to practise review hearing, either in person or by a representative, the fitness to practise review hearing may proceed in their absence, provided the fitness to practise panel is satisfied that the Member or Student has been notified of the date, time and location of the fitness to practise review hearing.

9.18. The fitness to practise panel may adopt any procedure it considers just and fair. In particular:

- (a) the strict rules of evidence will not apply; and
- (b) the fitness to practise review hearing will take place on an inquisitorial basis.

9.19. The fitness to practise panel may take into account any written representations made by the parties, written reports and written or oral evidence as it deems appropriate.

9.20. No objection shall be upheld to any technical fault in the procedure of the fitness to practise panel, nor in any decision by the panel or terms of any order issued by it, provided that the proceedings are fair and the relevant Byelaws and Regulations have been observed.

9.21. The fitness to practise panel may at any time during the fitness to practise review hearing:

- (a) deliberate in private
- (b) determine that the fitness to practise review hearing be adjourned for such period and with such directions as it considers appropriate.

9.22. If, at the end of a fitness to practise review hearing, the fitness to practise panel is of the opinion that the fitness of the Member or Student:

- (a) to respond to an investigation, and/or
- (b) to participate in Disciplinary Proceedings, and/or
- (c) to practise

remains seriously impaired, it shall make a finding to that effect.

9.23. The fitness to practise panel may:

- (a) order that any order previously made by the Fitness to Practise Committee continue or be varied until the next fitness to practise review hearing, and/or
- (b) make any additional orders as are available to the Fitness to Practise Committee.

9.24. The fitness to practise panel may, in certain circumstances, make a costs order against the Member or Student.

9.25. Where the fitness to practise panel continues or varies any orders and/or makes any additional orders, it shall:

- (a) set a date not more than 24 months from the date of the order for a further fitness to practise review hearing to be convened to review the order or orders, and
- (b) set out the nature of the impairment of the Member's or Student's fitness to respond to an investigation, and/or to participate in Disciplinary Proceedings, and/or to practise, and

(c) set a minimum period, based on all of the circumstances including the medical evidence available, within which a fitness to practise interim review application may not be made.

9.26. If, after hearing and considering the evidence and submissions of the parties, the fitness to practise panel determines that the Member's or Student's fitness to respond to an investigation and/or to participate in Disciplinary Proceedings is no longer seriously impaired through their physical or mental health, it shall make a finding to that effect and shall discharge any order(s) previously made by the Fitness to Practise Committee.

9.27. If an order is made at a fitness to practise review hearing to discharge the order(s) previously made by the Fitness to Practise Committee, the fitness to practise panel shall order:

(a) that any investigation and/or Disciplinary Proceedings that were suspended for the duration of the fitness to practise proceedings (and that continue to be suspended) be re-started, or

(b) that any investigation and/or any Disciplinary Proceedings in respect of the Member or Student shall not continue.

This will conclude the fitness to practise proceedings.

9.28. The Regulation Secretary shall provide the Member or Student with a copy of the order(s) of the fitness to practise panel and the reasons for the decision of the panel as soon as reasonably practicable after the fitness to practise review hearing.

10. Fitness to practise interim review applications

10.1. A Member or Student may apply for a review of any order made by a fitness to practise panel earlier than the date fixed by the panel for the next fitness to practise review hearing, provided:

(a) the minimum period within which no fitness to practise interim review application may be made, as stated in the order, has expired; and

(b) no fitness to practise interim review hearing has taken place in the previous 6 months; and

(c) the application is accompanied by a recent medical report by a suitably qualified medical expert confirming that, in their opinion, the Member's or Student's fitness to respond to an investigation, and/or to participate in Disciplinary Proceedings, and/or to practise, is no longer seriously impaired through their physical or mental health.

10.2. If the Regulation Secretary receives a fitness to practise interim review application and is satisfied that the application meets the requirements of these Fitness to Practise Regulations, they shall:

(a) request the chair of the Fitness to Practise Committee to appoint a fitness to practise panel to consider the application; and

(b) notify the Member or Student of the date, time and location of the fitness to practise interim review hearing (which may be online) which shall be no earlier than 28 days from the service of the notice on the Member or Student.

10.3. At a fitness to practise interim review hearing, the fitness to practise panel shall comprise, as far as possible, the same members of the Fitness to Practise Committee who made the order(s) that are the subject of the fitness to practise interim review hearing, unless one or more members of the original fitness to practise panel are no longer members of the Fitness to Practise Committee or are not available without an unreasonable delay. In such circumstances, the chair of the Fitness to Practise Committee shall select suitable replacement panel members.

10.4. The Regulation Secretary shall, at least 14 days before the fitness to practise interim review hearing, serve on the parties a bundle of all documents relating to the original fitness to practise application and any subsequent review(s), together with the fitness to practise interim review application and the accompanying medical report.

10.5. Each party must provide to the Regulation Secretary and to the other party, at least 7 days before the fitness to practise interim review hearing, copies of any additional documents on which they intend to rely at the fitness to practise interim review hearing. The other party shall have the right to make written representations on any such additional documents provided those written representations are received by the Regulation Secretary at least 3 days prior to the fitness to practise interim review hearing.

11. Fitness to practise interim review hearing

11.1. The Regulation Secretary may appoint:

- (a) an independent and suitably qualified medical expert, and/or
- (b) a Legal Assessor

to assist the fitness to practise panel at a fitness to practise interim review hearing.

11.2. At any time prior to a fitness to practise interim review hearing, the chair of the fitness to practise panel may:

- (a) require the Member or Student or the Association's representative to provide such further information and documents as may be considered necessary to assist the panel, and/or
- (b) direct, on the application of either party or of their own volition, that there be a pre-hearing meeting.

11.3. Any further information and documents required by the chair of the fitness to practise panel shall be provided to the Regulation Secretary and to the other party at least 3 days before the fitness to practise interim review hearing.

11.4. If a pre-hearing meeting is held, the chair of the fitness to practise panel may make such directions as they deem necessary, including directions to ensure that the Member or Student

has access to the fitness to practise interim review hearing including, but not limited to, the following directions:

- (a) that the fitness to practise interim review hearing take place in a specified location,
- (b) that the Member or Student be permitted to attend via video link or telephone,
- (c) that an interpreter may be used,
- (d) that a hearing loop be used.

11.5. There shall be no publicity in advance of a fitness to practise interim review hearing, except that the Regulation Secretary shall be entitled to inform the Complainant that the matter is to be reviewed by the Fitness to Practise Committee and that an investigation or Disciplinary Proceedings remain suspended pending the outcome of the fitness to practise interim review hearing.

11.6. A fitness to practise interim review hearing shall take place in private.

11.7. If, at any time during a fitness to practise interim review hearing, the chair of the fitness to practise panel is of the opinion that it is impracticable or would be contrary to the interests of justice for the fitness to practise interim review hearing to be completed by that fitness to practise panel, the chair of the fitness to practise panel shall inform the chair of the Fitness to Practise Committee, who shall appoint a new fitness to practise panel. The Regulation Secretary shall fix a date and time for the fitness to practise interim review hearing to take place. Under such circumstances, a member of the original panel shall not be eligible for appointment to the new panel, but any person appointed as a medical expert or Legal Assessor may be appointed to assist the new panel.

11.8. A Member or Student may be represented by a representative, and will be deemed present when they are represented by their representative. When a representative of the Member or Student is present, the Member or Student may also attend the fitness to practise interim review hearing.

11.9. If the Member or Student does not attend a fitness to practise interim review hearing, either in person or by a representative, the fitness to practise interim review hearing may proceed in their absence, provided the fitness to practise panel is satisfied that the Member or Student has been notified of the date, time and location of the fitness to practise interim review hearing.

11.10. The fitness to practise panel may adopt any procedure it considers just and fair. In particular:

- (a) the strict rules of evidence will not apply; and
- (b) the fitness to practise interim review hearing will take place on an inquisitorial basis.

11.11. The fitness to practise panel may take into account any written representations made by the parties, written reports and written or oral evidence as it deems appropriate.

11.12. No objection shall be upheld to any technical fault in the procedure of the fitness to practise panel, nor in any decision by the panel or terms of any order issued by it, provided that the proceedings are fair and the relevant Byelaws and Regulations have been observed.

11.13. The fitness to practise panel may at any time during the fitness to practise interim review hearing:

- (a) deliberate in private
- (b) determine that the fitness to practise interim review hearing be adjourned for such period and with such directions as it considers appropriate.

11.14. If, at the end of a fitness to practise interim review hearing, the fitness to practise panel is of the opinion that the fitness of the Member or Student:

- (a) to respond to an investigation, and/or
- (b) to participate in Disciplinary Proceedings, and/or
- (c) to practise

remains seriously impaired, it shall make a finding to that effect.

11.15. The fitness to practise panel may:

- (a) order that any order previously made by the Fitness to Practise Committee continue or be varied until the next fitness to practise review hearing, and/or
- (b) make any additional orders as are available to the Fitness to Practise Committee.

11.16. The fitness to practise panel may, in certain circumstances, make a costs order against the Member or Student.

11.17. Where the fitness to practise panel continues or varies any orders and/or makes any additional orders, it shall:

- (a) set a date not more than 24 months from the date of the order for a fitness to practise review hearing to be convened to review the order or orders, and
- (b) set out the nature of the impairment of the Member's or Student's fitness to respond to an investigation, and/or to participate in Disciplinary Proceedings, and/or to practise, and
- (c) set a minimum period, based on all of the circumstances including the medical evidence available, within which a fitness to practise interim review application may not be made.

11.18. If, after hearing and considering the evidence and submissions of the parties, the fitness to practise panel determines that the Member's or Student's fitness to respond to an investigation and/or to participate in Disciplinary Proceedings is no longer seriously impaired

through their physical or mental health, it shall make a finding to that effect and shall discharge any order(s) previously made by the Fitness to Practise Committee.

11.19. If an order is made at a fitness to practise interim review hearing to discharge the order(s) previously made by the Fitness to Practise Committee, the fitness to practise panel shall order:

(a) that any investigation and/or Disciplinary Proceedings that were suspended for the duration of the fitness to practise proceedings (and that continue to be suspended) be re-started, or

(b) that any investigation and/or any Disciplinary Proceedings in respect of the Member or Student shall not continue.

This will conclude the fitness to practise proceedings.

11.20. The Regulation Secretary shall provide the Member or Student with a copy of the order(s) of the fitness to practise panel and the reasons for the decision of the panel as soon as reasonably practicable after the fitness to practise interim review hearing.