



**INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
OF UGANDA**

**FREQUENTLY ASKED QUESTIONS (FAQs) ON ICPAU'S
INVESTIGATION & DISCIPLINARY PROCESS**



FREQUENTLY ASKED QUESTIONS (FAQs) ON ICPAU'S INVESTIGATION & DISCIPLINARY PROCESS ¹

1. INTRODUCTION

The functions of the Institute of Certified Public Accountants of Uganda (ICPAU) under Section 4 of the Accountants Act, 2013 are as follows:

- (a) To regulate and maintain the standard of accountancy in Uganda; and
- (b) To prescribe and regulate the conduct of accountants and practicing accountants in Uganda.

The Disciplinary Committee of the Council of ICPAU is charged with investigation and discipline of accountants and practising accountants ² (hereafter referred to collectively as "accountants").

The Committee handles and delivers judgment on complaints of professional misconduct made against an accountant. The Committee also develops guidance to support the professional conduct of accountants.

2. WHAT IS A COMPLAINT?

A complaint is a written statement made by a person (complainant) setting out the facts and claims being made against an accountant.

3. WHAT IS PROFESSIONAL MISCONDUCT?

Professional misconduct is unethical or unprofessional behaviour that falls short of the professional standards and the ICPAU code of ethics. Professional misconduct also refers to any act or default that is likely to bring discredit to the Institute or the accountancy profession.

4. WHO CAN MAKE A COMPLAINT OF PROFESSIONAL MISCONDUCT?

Any person (individual or body corporate) may, in writing, make a complaint to the Disciplinary Committee, against an accountant.

The complainant files a complaint when they believe that an accountant has:

- (a) committed a professional misconduct;
- (b) failed to discharge his or her duty to the client in a professional manner;
- (c) engaged in a business which is inconsistent with the dignity of the profession;
- (d) permitted his or her professional service or his or her name to be used by an unauthorized person; or

¹ This document has been prepared by ICPAU staff. It is a non-authoritative document, issued for information purposes only to provide insight into the ICPAU Investigation and Disciplinary Process. The reader is encouraged to refer to the Accountants Act, 2013 and Regulations thereunder.

² Under Section 1 of the Accountants Act 2013, an "accountant" means a person who is enrolled as a member of the Institute and a "practising accountant" is an accountant registered and issued with a certificate of practice.

(e) committed any act prohibited by the Act, or any other law regulating the professional conduct of an accountant.

5. WHO CAN COMMIT A PROFESSIONAL MISCONDUCT?

Any accountant may be held culpable for professional misconduct where he or she has contravened the Professional Code of Ethics.

6. HOW DO I FILE A COMPLAINT WITH THE INSTITUTE?

A complaint should be made in writing and should include:

- (a) the name of the accountant against whom the complaint is made;
- (b) a brief statement of the facts and substance of the complaint;
- (c) any supporting evidence or documents;
- (d) the physical address of the complainant as well as phone number and postal and email addresses; and
- (e) the signature of the complainant or his or her advocate.

All complaints should addressed to:

The Secretary of the Disciplinary Committee

Institute of Certified Public Accountants of Uganda

Plot 42 Bukoto Street Kololo

P.O.Box 12464, Kampala Uganda.

The complaint may be submitted by email to disciplinary@icpau.co.ug or delivered to the above postal or physical address.

7. WHO WILL INVESTIGATE MY COMPLAINT?

Once received, the Disciplinary Committee may refer your complaint to an investigator, on such terms and conditions as the committee deems fit.

8. WHY HAS THE INSTITUTE NOT ACTED ON MY COMPLAINT?

ICPAU acts in the public interest and only handles complaints of professional misconduct against its member. Where a complaint does not contain allegations of professional misconduct, the complainant will be notified accordingly and may be advised to channel the complaint to the right entity or authority for appropriate redress.

9. HOW WILL I BE CONTACTED REGARDING A COMPLAINT?

The Disciplinary Committee will contact the complainant by email, telephone or postal address that the complainant will have availed.

An accountant against whom a complaint has been made will be contacted in writing via their registered address at ICPAU. It is therefore advisable that you keep your address up to date by regularly reviewing your contact information in your ICPAU member account.

10. DO I HAVE TO RESPOND TO A COMPLAINT?

Once a complaint has been made against you, it is in your best interest to respond in writing to such a complaint, setting out your response, admission or position on each of the allegations in the complaint.

11. WILL I BE ABLE TO SEE THE COMPLAINT?

In accordance with the rules of natural justice and fair hearing, the accountant against whom the complaint is made is availed a copy of the complaint and given an opportunity to respond to the complaint in writing.

12. WHY WOULD A COMPLAINANT BE REQUESTED TO PROVIDE ADDITIONAL INFORMATION?

The Institute entertains complaints that are evidence based. Where insufficient information has been provided by the complainant, the Institute may request further information in order to progress the investigation.

13. WHAT HAPPENS ONCE ALL THE EVIDENCE IS OBTAINED?

Once all necessary documentation and responses have been obtained, and investigation concluded, the complaint will be forwarded to the Disciplinary Committee for consideration.

A date may then be fixed for a hearing of the complaint. A notice setting out the date, time and place fixed for the hearing will be provided to the complainant and to the accountant against whom a complaint has been made.

14. WILL I BE REQUIRED TO APPEAR BEFORE THE COMMITTEE?

Yes, once a hearing date has been fixed, both the complainant and the accountant against whom a complaint has been made will be required to attend a hearing.

It is strongly recommended that the accountant against whom the complaint attends the hearing in person.

The complainant or the accountant against whom the complaint is made may be represented at the hearing by an advocate.

In accordance with Section 41(7), where the accountant fails to appear personally or by his or her representative at the time and place fixed in the notice served on him or her, the inquiry may proceed in his or her absence.

15. WHAT ARE THE POSSIBLE OUTCOMES FROM A DISCIPLINARY PROCEEDING?

After considering the complaint, the Disciplinary Committee may arrive at the following decision, that:

- (a) There is insufficient evidence to sustain the charge, in which case the complaint will be dismissed; or

- (b) There is sufficient evidence to sustain the charge, in which case a sanction is imposed against the accountant.

16.WHAT ARE THE POSSIBLE PENALTIES I AM LIKELY TO FACE?

Section 43 of the Accountants Act provides for sanctions that the Disciplinary Committee can impose. They are:

- (a) Admonishment: The Committee may impose this sanction where it deems that the misconduct was a minor infraction and there is no loss or adverse effect on employer, client or the public.
- (b) Suspension of practising rights: Registration and the certificate of practice of a practising accountant may be suspended for a specified period not exceeding two years.
- (c) Suspension from membership: An accountant's membership may be suspended for a period not exceeding two years.
- (d) Fine: Fines are determined by the Disciplinary Committee on a case by case basis. The amount of fine will generally reflect the gravity of the misconduct in question.
- (e) Compensation: An accountant may be required to make payment of compensation as may be determined by the Disciplinary Committee, to any person who may have suffered loss or injury as a result of the misconduct.
- (f) Dismissal from membership: An accountant's name may be struck off the roll of accountants. This sanction is likely to be appropriate when the accountant has acted in a manner that is fundamentally incompatible with being an ICPAU member.

It should be noted that the Disciplinary Committee is entitled to impose one or a combination of any of the above sanctions.

Generally, the Committee looks favourably at circumstances where:

- (a) there is early admission of the facts alleged;
- (b) there is genuine expression of remorse or apology;
- (g) corrective steps are promptly taken; and
- (h) satisfactory work is subsequently performed.

17.WHAT IF I AM NOT SATISFIED WITH THE DECISION OF THE DISCIPLINARY COMMITTEE?

A report of the Disciplinary Committee will be prepared and issued to you. The report will set out the findings, decision and orders of the Committee. The Council of the Institute will take appropriate action to implement those orders.

If you are dissatisfied you may appeal to the Disciplinary Appeals Committee against the finding, order or decision. Your appeal should be lodged within thirty days from the date of the decision you are appealing against.

If you are still dissatisfied by a decision or an order of the Disciplinary Appeals Committee, you may further appeal against that decision or order to the High Court, within twenty-one days from the date on which the decision or order of the Disciplinary Appeals Committee is delivered to you.

18. HOW LONG WILL THE INVESTIGATION AND DISCIPLINARY PROCESS TAKE?

The Institute shall make every effort to complete the investigation and disciplinary process as quickly as is reasonable possible and in compliance with the law.

Complaints reported are usually investigated and heard within six months where there is no delay by either party.

19. HOW CAN I FILE A COMPLAINT AGAINST AN ICPAU STUDENT?

ICPAU students are required to abide by the Code of Ethics for Students.

Any student who is found to have breached the Code of Ethics for Students is subjected to disciplinary action.

The Committee, sitting as the Students Disciplinary Committee, handles and delivers judgment on complaints of misconduct made against a student.

Under the Code of Ethics for Students misconduct means:

- (a) Failure to comply with the examinations rules and regulations of the Institute;
- (b) Unacceptable or improper conduct;
- (c) Adverse finding by, or sanction or order of, or undertaking to, any tribunal or court or other body or authority;
- (d) Acts regarded as morally reprehensible; or
- (e) Acts carried out in the performance of a student's professional duties that fall below the expected standard.

With appropriate modification, the investigation and disciplinary procedure for students mirrors the procedure applied against accountants.

20. CONCLUSION

It is important to note that making a complaint against a member or student is not a substitute for seeking damages or other redress through the courts of law. ICPAU can only deal with matters regarding professional misconduct.