

ICPA

MEMBERS CODE OF PRACTICE & ETHICS.

PROFESSIONAL CONDUCT IN RELATION TO TAXATION

QUALITY ASSURANCE MONITORING

**This Code of Practice and Ethics is issued for guidance of the members of the ICPA
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MISSION STATEMENT

The mission of the ICPA is to represent the interests of accountants and bookkeepers in practice with the UK.

To work to the equality of standards in the profession by means of adherence to a code of practice and ethics.

To work to the recognition of those standards by authorities and to represent its membership to all authorities.

To work with other bodies, legislative, Revenue and or specifically professional to the furtherance of a standard of ethical practice and standard of professionalism throughout the accountancy profession.

To work to the public understanding and public interest in ensuring a professional approach by all accountants to all relevant matters.

To provide everything necessary to practice within the UK at the best possible price on behalf of the membership.

INTRODUCTION

The ICPA was formed as a body of practicing accountants engaged in private practice.

It is run by accountants for accountants of suitable standing. The ICPA is not and does not purport to be an Institute but does expect its members who are not members of a professional body to adhere to a standard as laid down in the Code of Practice & Ethics. Those members who are members of a professional body will by default have to adhere to the code of practice as laid down by their professional body in preference to those of the ICPA.

ICPA members are expected to act in a manner acceptable to the profession as a whole and to adopt ethical standards that one would expect from a professional.

To assist members of the ICPA in maintaining those standards the ICPA issue this code of practice, and ethics which is available as download on the ICPA Website.

The documents "Professional conduct in Relation to Taxation" and "Members Code of Practice and Ethics" are available to members on the Membership Website.

Becoming a member signifies agreement to abide by the rules and standards as laid down by the ICPA within the Code of Practice & Ethics in circumstances where no other Professional Body rules and regulations are applicable. Members also agree to abide by the document "Professional Conduct in relation to Taxation" upheld as a standard of practice by the following professional bodies ICPA, ICAEW, ICAS, ACCA, IIT, CIOT, ATT. and conditions as laid down in the document Quality Assurance Monitoring

This Code of Practice and Ethics has been issued to try to maintain the highest standards within the profession and to ensure public confidence in their dealings with our members. The Code of Professional Conduct in relation to Taxation is a professional standard as agreed by the major accountancy bodies

Membership of the ICPA does not preclude membership of other accountancy organisations and in cases where a member belongs to other organisations or institutes the regulations of such institutes shall apply in precedence to those of the ICPA.

This code of practice and ethics is laid down into the sections and sub sections as defined by:

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- (i) General
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12 Professional Liability

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- (i) Second Opinions Expert Witness
- (ii) Financial Services Authority
- (iii) Payroll Services
- (iv) Book-keeping / Super book keeping
- (v) Company Secretarial
- (vi) Employment
- (vii) Other services.

1 MEMBERSHIP

Criteria of full and other membership

1.(i) Qualified Applicants

A qualified person who holds a practice certificate/ licence with any of the organisations and institutes listed on the ICPA website or membership application form may gain direct entry to the ICPA and participate in all of the benefits available including access to the Group Professional Indemnity Scheme.

Any person holding a practicing certificate / licence from an institute or organisation not listed on the ICPA Website and application form may apply for entry under the qualified applicant basis by emailing the Admin department of the ICPA for adjudication.

Any person **NOT** holding a current practicing certificate / licence with any of the listed organisations/ institutes or being refused adjudication can gain entry to the ICPA via the (QBE) qualified by experience route.

1.(i)(a) (QBE) Qualified by experience

QBE accountants can apply to join the ICPA providing they have been running their own practice within the UK for a minimum of 3 years or more and on proof of Money Laundering Registration with HMRC.

QBE applicants must also provide proof of and continue to carry their own professional indemnity cover until they have been in practice for a minimum of 5 consecutive years when they will then be eligible to join the ICPA Group Professional Indemnity Scheme.

1.(i)(b) Having gained membership paid the requisite fees and received the membership certificate the practitioner is entitled to consider his/ her practice as a member. The ICPA is unique in only regulating and conferring membership to Accounting Practices practicing within the UK.

1.(i)(c) Membership is only continuous on all fees being fully paid, the holding by a member of a valid membership certificate and the holding of relevant PI insurance cover. Any exception to the above will be subject to sanction by the board membership committee and can result in dismissal from membership without notice.

1.(i)(d) A condition of membership of the ICPA is that a member carries adequate Professional Indemnity insurance cover at all times. **There is no exception to this rule.**

1.(i)(e) A condition of membership of the ICPA is that a member must be supervised for Anti Money Laundering supervision either with one of the Supervisory Bodies or HMRC. **There is no exception to this rule.** Failure to adhere to this condition will leave the member open to financial penalty and possible dismissal.

1.(i)(f) Full membership of the ICPA is a practice based and all references in this manual to member or individual refer to the principal (s) or the practice not to an individual.

1.(i)(g) A member must have in place a written procedure to deal with any client complaints which must be made available to any complainant. Should a complaint by a client be made to the ICPA a copy of the members Complaints Procedure and the work undertaken thereto in relation to the complaint will be requested. Failure to maintain such procedure will result in censure and an automatic fine of £50 irrespective of the outcome of the complaint or the findings of the ICPA disciplinary system. Such a procedure is seen by the ICPA as standard good practice and works for the benefit of the member, the client and the ICPA

1.(i)(h) Retired members who are no longer in Practice within the UK are offered "Retired member" status if they wish.

Certificates / designation / obligation

1.(ii) A member will hold and display a current membership certificate clearly showing their membership number. Any attempt to display such without full membership in place will result in reports to trading standards.

1.(ii)(a) The Membership certificate is and will remain the property of the ICPA and must be surrendered upon a member leaving the ICPA or being dismissed from membership of the ICPA.

1.(ii)(b) A fully paid member is entitled to use the designator "Certified Practising Accountant" and to use the designator letters ICPA after their name when referring to any matters alluding to the practice.

1.(ii)(c) A member of such standing who has been offered fellowship of the ICPA is entitled to use the designation ICPA (Fellow)

1.(ii)(d) An alternative status member, or other professional member must use the correct designation. Such designation will be issued to them upon being accepted by the ICPA.

1.(ii)(e) A fully paid member is entitled to use the ICPA logo on materials. However that logo can only be used with the express permission of the ICPA and from a recognised logo as supplied by the ICPA upon request. The ICPA reserve full copyright to the logo.

1.(ii)(f) Any member leaving the ICPA or being dismissed from membership of the ICPA must desist from use of any logo or other ICPA material immediately. Measures will be taken to ensure adherence.

1.(ii)(g) Only a fully paid member is entitled to display the certificate.

1.(ii)(h) Membership is not transferable and terminates on death of the principal or upon the applying leaving the practice or on closure or disposal of the practice. A continuing membership can be requested and paid by the retiree (see 1.(iii) below). The member's successor has the right to apply for membership to the ICPA to ensure continuance of membership for the practice. In all cases criteria of membership will apply.

1.(ii)(j) A member **must** inform the ICPA **immediately** of any change within their address, telephone number, **or email address** as failure to so do could result in the inability of the ICPA to contact or interact with the member.

1.(ii)(ji) A member **MUST** inform the ICPA of any change in their bank, bank account number or bank sort code immediately so as to ensure that Direct debits due to ICPA are duly collectible on the due dates. Failure to so do which result in Direct Debits not being collectible on the due date, will result in an additional £20 administration and could lead to further sanction

1(ii)(k) Upon admission any member who is a qualified member of one of the approved professional bodies listed on the website will adhere to the Code of conduct or such similar document issued by that body. All other members agree to adhere to the ICPA Code of Practice & Ethics and to adhere to the Code of Professional conduct in Relation to taxation as upheld by the professional bodies to which the ICPA commits the member.

1(ii)(l) The member agrees to cooperate with the ICPA in its administration and all its undertakings and agrees to answer any enquiries, letters, emails or document requests from the ICPA with all due diligence and speed. The member agrees to cooperate fully with the ICPA in relation to its duties and administration and that of the discipline section, failure to so do could lead to censure and penalty and ultimate summary forfeiture of membership.

1(ii)(m) By signing a membership application an applicant certifies that they have no existing criminal convictions and that they are not an undischarged bankrupt, also that they have not been dismissed or asked to resign by any other accountancy body. Details of such matters should be conveyed to the ICPA at the time a membership application is made for them to consider. Should any such occurrence be initiated post application the details **MUST** be notified to the board of the ICPA in order that they may consider whether given the circumstances of the case membership of the ICPA will be revoked.

1(ii)(n) The complaints procedure as noted in 1(i)(g) should be adhered to and the member must undertake a complete review of the complaint in an effort to reconcile the position. Full noted details must be kept of the effort made to reconcile any complaint made to the member and correspondence retained.

Retirement

1.(iii) Members retiring from practice but wishing to remain members of the ICPA will be charged a small set annual fee. The ICPA encourages members on retirement to continue “run off” professional indemnity insurance for a period as designated by their insurers.

Termination of membership

1.(iv) A member may terminate their membership of the ICPA by giving at least thirty days notice to the ICPA in writing or by email **and** surrendering their membership certificate. No other form of notice of termination will be accepted.

1.(iv)(a) Any member not giving the requisite notice of termination shall be liable for payment of any monies paid out on behalf of that member as regards insurance or other services as prescribed by the board.

1.(iv)(b) Any member leaving the ICPA **must** return the membership certificate to the ICPA and **must** undertake to remove any indication as to their belonging to the ICPA from all stationery, signs, website and any other material immediately upon leaving.

1.(iv)(c) Any abuse of this rule [1.(iv)(b)] will be dealt with by report to the Trading Standards Office in the members locality and suitable public advertising to make sure the public are not being misled. The ICPA will also make a substantial financial charge to any miscreant to compensate for disregard of regulations and “passing off” resulting in the public being misled.

1.(iv)(d) Any member breaking the rules or having been proved to be of misconduct will be liable to reprimand, fine or expulsion by the board. Any membership terminated by the board may be reported in the ICPA magazine.

1.(iv)(e) Unpaid fees will render a membership to be terminated and will mean that the respective member is uninsured as at date of non-payment.

Subscriptions

1.(v) Fees are payable monthly, or annually as prescribed by the board of the ICPA. Fees should be paid by Direct Debit or other means as the board so directs.

1.(v)(a) Any members payment of fees being returned unpaid by their bank for whatever reason resulting in further requests for payment to be made to the member’s bank will suffer an administration charge of £10 to be added to the resultant requested payment .

It is a member’s responsibility to ensure that they have sufficient funds to settle their required membership subscriptions on time from their bank and that the ICPA have been informed of any change to their Bank in accord with 1.(ii)(ji)

- 1.(v)(b)** Fees will be determined by the board of the ICPA and all members circularised with notification of any changes unless unforeseen circumstances dictate otherwise.
- 1.(v)(c)** Fees subscriptions will include VAT if required by statute.
- 1.(v)(d)** Unless specifically requested by the member fees will contain the cost of lowest level of PI insurance cover as offered by the ICPA.

Non payment / Errors & Omissions

- 1. (vi)** Non-payment on time by an agreed method will render the membership liable to termination.
- 1.(vi)(a)** Any membership so terminated will be considered as uninsured by the ICPA group PI insurance underwriters. The regulations under termination will then apply.
- 1.(vi)(b)** Non-payment of fee subscriptions by any bank or clearing house is the responsibility of the member to correct. An administration fee will be charged as prescribed.

2 BOARD / LEGISLATION

- 2.(i)** The board of the ICPA shall meet at intervals as considered appropriate. The venue and time will be at the discretion of the board.
- 2.(i)(a)** The board will consider all matters as affecting the ICPA, its continued growth, coverage representation and furtherance of its membership.
- 2.(i)(b)** Members wishing to put matters before the board should do so initially in writing. The board will then offer invitation where appropriate.
- 2 (i)(c)** The disciplinary committee or review board of the ICPA will meet as required.
- 2(i)(d)** The board may vary, at its discretion, any matter within this Code of Practice & Ethics or any other document including Professional Conduct in Relation to Taxation and Quality Assurance Monitoring. It may make any policies, regulations and or decisions within these documents or in reference to any other matter it considers desirable or necessary to the wellbeing of the ICPA and its membership

Accounts

- 2.(ii)** Preparation of accounts of the ICPA will be conducted annually.

Legislative

- 2.(iii)(a)** The ICPA receives HMRC study and comment documents to which it responds on behalf of its membership.
- 2.(iii)(b)** The ICPA regularly conducts meetings and makes representations pertaining to legislative and other matters as concerning the ICPA with HMRC, H.M. Treasury and financial and other institutions.
- 2.(iii)(c)** Representatives may from time to time be invited to address the board on any matters pertinent to its membership.
- 2.(iii)(d)** The ICPA will work with other professional bodies to the furtherance of standardisation of the profession as affecting the profession as a whole and matters as to the public interest and perception of the profession.

3 INSURANCE

General

3.(i) It is a fundamental requirement of membership to the ICPA that a member holds adequate professional indemnity insurance cover at all times. Any member allowing such insurance cover to lapse will be considered as having their membership terminated. In all matters concerning insurance the underwriters' decision is final.

Notification

3.(ii) It is the responsibility of a member to report directly to the insurers any matter which may or could lead to a financial claim upon the member. This includes complaints made to or against the member where the complainant may or could seek financial recompense. All such notification must be made in a timely manner.

Minimum

3. (iii) Professional indemnity insurance to a minimum figure per claim is provided within the normal ICPA membership subject to a member entering by qualification or by QBE of over 5 years. That figure is determined by the insurers and can be supplied upon enquiry. The policy issued within the ICPA membership is considered to be compliant with the requirements of other Associations but it is for each member to determine those requirements.

Higher level

3. (iv) Additional levels of cover within the ICPA offered insurance scheme may be required by the underwriters depending upon the members size or style of practice. This additional cover is by negotiation between the member and the underwriters. Any additional cover cost must be met by the member directly to the underwriters. Any member also being a member of another body requiring specific levels of insurance must adhere to those levels of insurance required if higher than the basic required and it is for the member to establish the level of cover required by their other body.

Underinsured

3. (v) It is not permitted at any time for any member to be "underinsured" and it is therefore the responsibility of the member to ensure they have adequate cover in place. (See item 3(iii) and 3.(iv)above)

Subcontract

3.(vi) Any member using subcontract workers must inform the underwriters on their application form if so requested and abide by their requirements.

Alternative

3.(vii) Any member holding PI insurance from another insurer must provide the ICPA with proof of that insurance each year.

3.(vii)(a) It is the members responsibility to pay any costs required.

3.(vii)(b) It is acceptable to the ICPA that a member may wish to procure their own PI insurance and in such cases monthly fees paid to the ICPA will be reduced by a set figure in recognition of own sought insurance. However as per 1(i)(e) of this code it is a core condition of the ICPA that every member carries adequate PI insurance commensurate with their practice. There are no exceptions to this rule.

3.(vii)(c) Any applicant already holding proven adequate PI insurance at time of application to membership shall be entitled to "opt out" of the prescribed scheme until the next expiry date of their present insurance unless they wish to continue to procure their own insurance. At all times 1(i)(d) & 1(i)(e) will apply.

Non Insurance

3.(viii)(a) Any member not having paid the prescribed fee subscription will be considered as uninsured by the underwriters and as such could also be considered as having terminated membership. That member will not be covered by any in house professional indemnity insurance

3.(viii)(b) Should the ICPA underwriters refuse insurance to any member at any time it is up to that member to seek their own professional indemnity insurance and to provide the ICPA board with proof of adequate cover being in existence. The absence of cover and proof of cover will render the member liable to expulsion from the ICPA.

Retirement

3.(ix) Members retiring from practice must consider undertaking "run off" PI insurance and should undertake such insurance for a term as designated by the insurers. In such cases the ICPA will allow members to negotiate directly with insurers.

4 EMPLOYEE / HR/ H&S

General

4.(i) It is not the intention to set out within this document the rules of governance of Employees, HR, and H&S or to consider any form of risk assessment. The member has a duty to inform themselves of, and to comply with such regulations as may refer to the members' individual practice.

4.(i)(a) The member has the responsibility to ensure that any employee is employed by them under correct legislative arrangements for such employees and that all requisite current legislation as to eligibility of employment are adhered to. The member must ensure that all taxes and NIC are deducted and paid over at the correct time and to the correct amount.

4.(i)(b) All members are bound by UK employment law and members taking on employees whether UK citizens or foreign workers must satisfy themselves that they are complying fully with that law.

4.(i)(c) All members must prepare and have in place adequate contracts of employment for all employees. Those contracts must comply fully with UK law and should be industry specific.

Employers Insurance /Compliance

4.(ii)(a) Members must make sure they carry adequate Employers liability insurance. A member should also carry adequate office and public liability insurance.

4.(ii)(b) Members must comply with all regulations and laws relating to HR (Human Resources) and should keep themselves abreast of all and future legislation to ensure compliance.

4.(ii)(c) Members must ensure they comply with all directives and laws as regards H & S (Health & Safety) and hold any risk assessment required.

4.(ii)(d) If a members premises are inspected by HR and or H&S authorities and reports made or member fined for non compliance that member must report all such instances to the ICPA right away.

5. EDUCATION

General

5.(i) It is a requirement of membership that all members undertake continuing professional education both structured and unstructured. The level of CPE required for membership will be as determined by the board but is normally left to the members discretion who should recognise the requirements as laid down in all sections of this Code of Practice & Ethics.

5.(i)(a) Members are expected to be under their own cognisance to supply details of such CPE CPD undertaken should the board request it. Members should keep adequate annual records of CPE.

5.(i)(b) The ICPA issues regular CPE for members on the ICPA web site, accessed by password. All members are encouraged to complete all sections of each CPE offering to ensure compliance with adequate level of CPE.

5.(i)(c) Some districts may hold regular meetings and all members are encouraged to attend these meetings where possible on a regular basis.

5.(i)(d) Members are expected as reputable accountants to keep themselves fully informed and to undertake additional CPE in addition to that laid down as the minimum by the ICPA.

5.(i)e It is the duty of all members to ensure that they attain and maintain sufficient standard of knowledge to enable them to undertake the work required by the client to an acceptable and agreed standard and to ensure work undertaken is within the practice scope of professionalism.

6 DISCIPLINE

Policy

6.(i) The ICPA is committed to ensuring a high standard of ethics and competency is maintained by its members and therefore serious complaints made in the appropriate manner and on a matter falling within the section relating to misconduct will be investigated and the ICPA will take what action it can against any member who has shown serious or continuous failure to observe and maintain its standards.

Upon receipt of a complaint the complainant will be advised that for any ICPA member who is a member of one of the approved professional bodies listed on our website their complaint will be forwarded to that professional body for their consideration and the ICPA will convey that same message to the member. The board of the ICPA recognise the jurisdiction of the alternate body in preference to themselves and the ICPA will respect any outcomes as advised.

Any complaint that falls to be adjudicated by the ICPA will result in the complainant being sent the requisite complaints form and a copy of section 6(iii) of this code (*Guide to making a complaint*) and will be carried forward if warranted by the ICPA.

Basis of Complaint

6.(ii)(a) A client of a member in practice, another accountant, an organisation, company or any other body has the right to make a complaint to the ICPA concerning a member. However all such complainants will be expected to adhere to section 6(ii) and 6(iii) of the code in order to ensure the complaint is not flippant, vexatious or mischievous and adheres to a set standard procedure. Where a member is also a member of an institute the complainant will primarily be directed to make their complaint to that governing body and full details of the relevant governing body will be duly provide to them by the ICPA.

6.(ii)(b) A complaint will be investigated where there is clear evidence of a serious failure on the part of the member to adhere to ICPA standards or if that member has brought the name of the ICPA or accountancy profession as a whole into disrepute and the correct complainants form has been completed. Errors made consistently or of a severe degree that indicate a true lack of professional competence will be investigated. A single omission or infringement of The Code of Practice & Ethics, subsequently immediately rectified by the member, may not be considered grounds for a disciplinary investigation.

6.(ii)(c) The ICPA cannot investigate any complaint regarding fees, fee levels, debt or of any other pecuniary nature. There is adequate recourse within the UK legal system and courts to deal with all such matters.

6.(ii)(d) The ICPA will not investigate any complaint made that already forms part of any due legal or insurance process or court action. If any matter within the complaint becomes part of any court or legal action or is referred to solicitors for possible legal action or is in the hands of the members insurers while being investigated by the ICPA that investigation will be terminated. This is to avoid availing either party of undue leverage.

6.(ii)(e) The ICPA tries to ensure that all parties of any complaint are treated fairly and impartially and has therefore built into its disciplinary process a dedicated structure of procedures.

6.(ii)(f) It is the duty of each member on receipt of a complaint to consider whether that complaint could give rise to a claim under their professional insurance. If there is that possibility the member must inform his insurers without due delay.

Complainant **Guide to making a complaint about an ICPA member**

6.(iii)(a) (*Members complaints procedure*) The specific detailed complaint should at first be addressed to the member with whom there is a dispute. As a member of the ICPA that practice or member must have in place a dedicated procedure for dealing with client complaints. Only after such a process has been pursued and failed should a complaint be made to the members governing institute. If the member has more than one governing body the ICPA will defer to the alternative body and will only endeavour to investigate the complaint under its own laid down procedures for accountants whose sole governing body is the ICPA. Before raising a complaint with the ICPA the complainant should check the members website for alternative governing bodies such as ICAEW, ACCA, AAT, CIOT, CIMA, ICB, IAB, ICAS, CPAA.

6.(iii)(b) If there is no progress in resolution of the dispute by means of the members own complaints procedure the complainant or organisation can make complaint to the ICPA regarding a member. The requisite complaint form is available from the ICPA. No complaint can be entertained unless this complaint form has been fully completed. Completion of the complaints form and supply of relevant documents signifies consent to disclosure of such documents to the member about whom the complaint has been made. If any documents are considered sensitive or personal they should be marked accordingly.

6.(iii)(c) The disciplinary department is autonomous and therefore staff at head office will not be aware of the position of any complaint. Any enquiry to staff at head office will be directed to the correct complaints procedure and completion of complaints form.

6.(iii)(d) Any complaint should initially be made in writing using the complaints form direct to Head Office for the attention of the **Disciplinary Committee at the Head Office address or via the discipline dedicated email address**. A complaint received by any other means or format will not be considered.

6.(iii)(e) No telephone calls regarding complaints, enquiries during investigation or points to consider can be taken and the caller will be referred back to this regulation to submit in writing. (see 6.(iii)(c) & 6.(iii)(d) above)

6.(iii)(f) A complaint will be dismissed if the member is registered with an institute who has a discipline procedure to whom the complaint should initially be made. It will also be dismissed if considered to be of a vexatious flippant or mischievous nature or the complainant refuses to use the correct procedure.

6.(iii)(g) The ICPA disciplinary committee is not empowered to seek or enforce any form of monetary or other compensation for loss to be paid to a complainant. All such matters must come within the realms of the UK legal system and or the member's insurers.

6.(iii)(h) The ICPA cannot offer any legal advice or opinion and in such circumstances would direct the complainant to their own legal adviser. The ICPA cannot undertake to investigate any complaint which is already within due legal or insurance process instigated by the complainant or is proposed by the complainant.

6.(iii)(j) Any complaint made must cover all the following and be made using the complaints form. Omission of any element could result in the complaint being dismissed or period extended.

- (a) The full contact details of both parties.
- (b) A complete record of what processes have been tried to reconcile the matter with the member
- (c) Full details of the complaint
- (d) Inclusion of copy of any documents considered relevant to the complaint. Please note section 6(iii)(b)

6.(iii)(k) To avoid delays and to speed conclusion of the complaint investigation timely replies to all enquiries made to the complainant are required. A maximum of 30 days will be allowed following which if no reply is received the complaint could be considered dismissed by default.

6.(iii)(l) It is always the intention of the disciplinary committee to initially try to resolve a disagreement between member and client by reconciliation or by directing that complaint to the proper authority. If such resolution or direction proves impossible the correct complaint procedure may commence.

(Please see appendix at end of publication for copies of procedure and actual complaints form)

Member

6(iv)(a) It is the duty of each member to consider on receipt of a complaint whether that complaint could lead to a claim being made financially against the member or their insurers. If such a possibility exists the member is duty bound to inform his insurers without due delay.

6(iv)(b) Clients of a member in practice, another accountant, an organisation, company, or other person has the right to make a complaint to the Disciplinary Committee. The detailed complaint must be directed first to the member for consideration under the members required complaints procedure as per section 1(i)(g) and 1(ii)(n) of this code and then if the member belongs to an institute or governing body made to that body. Should the member not belong to any such governing body the ICPA will undertake examination of the complaint providing the complaints procedure and form has been used.

6(iv)(c) If the ICPA considers that the member has acted in a way, or has conducted themselves in a manner unbecoming of the expected professionalism of the profession or has brought the name of the ICPA or accountancy profession as a whole into disrepute the ICPA may decide to carry out its own inspection of the complaint.

6(iv)(d) Becoming a member of the ICPA dictates that a member is prepared to abide by the Code of Practice and Ethics and Members also agree to abide by the document of Professional Conduct in relation to Taxation upheld as a standard of practice by the following professional bodies ICPA, ICAEW, ICAS, ACCA, IIT, CIOT, ATT.

6(iv)(e) As a condition of membership the member agrees to fully reply to all enquiries made of them by any member of the disciplinary committee, and for those replies to be made within the prescribed time scale of 30 days. Failure to adhere to this time scale could lead to the matter being found in the complainants favour, censure financial penalty and or possible summary membership expulsion.

6(iv)(f) The member agrees to cooperate fully with any investigating officer of the disciplinary committee of the ICPA and to assist in the pursuance of his her or their duties.

6(iv)(g) The member must have in place as prescribed in 1(i)(g) and 1(ii)(n) a procedure to deal with clients or other complaints. The complaint should be reviewed by a member of the practice not involved with the dispute and efforts made to reconcile the dispute with the client. If the practice is a sole trader the member must undertake a complete review of the complaint in an effort to reconcile the position. Full noted details must be kept of the effort made to reconcile any complaint with the complainant and correspondence retained.

6(iv)(h) If a complaint is made to the ICPA and the procedure of reconciliation or reference to the members institute or regulatory body has not already taken place it will be referred back to the member and complainant for that process.

6(iv)(j) Should the complaint refer to an infringement of a regulation contained within the Code of Practice & Ethics or Professional Conduct in Relation to Taxation the disciplinary committee or its representative may direct the member to abide by that regulation to satisfy the complaint. The member should undertake to obey that direction in which circumstances the complaint will be resolved. Should the member not abide by those directions within the prescribed time given they will automatically render themselves liable to penalty, censure and possible summary membership expulsion and the complaint found in the complainants favour.

6(iv)(k) A complaint will be investigated where the complaints form purports to show there is clear evidence of a serious failure on the part of the member or if that member has demonstrated incompetence or brought the name of the ICPA or the accountancy profession as a whole into disrepute.

6(iv)(l) A single minor error by a member is not necessarily a disciplinary matter. Likewise a single omission or infringement of The Code of Practice & Ethics subsequently rectified by the member within time scale may not be considered grounds for a disciplinary investigation.

6(iv)(m) Any other disciplinary or misconduct matter brought to the attention of the ICPA by any Government Department or HMRC under the MOU (memorandum of understanding) which is considered by the board of the ICPA to be sufficiently grave will be investigated by the disciplinary committee and an investigation undertaken in the prescribed manner. The resultant outcome will be treated as being brought by a member of the public and the same jurisdiction and powers of the committee observed

6(iv)(n) The board of the ICPA or its disciplinary committee has the right to consider any disciplinary issue or infringement of any article of the Code of Practice & Ethics or external discipline issue regarding any member should that member be subject to a professional indemnity insurance claim.

The board of the ICPA or its disciplinary committee has the right to instigate disciplinary proceedings where they feel they have themselves uncovered evidence of conduct in breach of the ICPA code.

6(iv)(p) The ICPA is a signatory with HMRC to the MOU (Memorandum of understanding and will abide by that understanding. The ICPA are duty bound to investigate any matter brought to its attention by HMRC under this document.

Misconduct

6.(v)(a) A member is liable to disciplinary procedure where the member is found to be guilty of serious misconduct.

6.(v)(b) Misconduct is construed where a member has demonstrated serious incompetence, serious breach of matters within the Code of Practice & Ethics, serious lapses within professional conduct in relation to taxation, fraud, has been disciplined by another professional body, has been proven by HMRC to have infringed HMRC regulations under the MOU or has brought the name of the ICPA or accountancy profession as a whole into disrepute.

6.(v)(c) A member could be liable under misconduct if that member has defaulted financially by failing to settle any court judgement without excuse, has made arrangement with their creditors, as a company been wound up or entered into liquidation or as an individual entered into AVC or bankruptcy order or is declared bankrupt.

6.(v)(d) Misconduct is also construed by way of proven guilt within a UK court of law or competent court of law within any sovereign state by way of fraud or dishonesty. Misconduct is construed by any case raised with proof to the ICPA by HMRC under the signed MOU between the ICPA and HMRC or any case which in the opinion of the ICPA could bring the profession as a whole or the ICPA into disrepute. A member may be considered guilty of misconduct by way of proven guilt in an English court of law or any other competent court of a criminal offence.

Procedure

6.(vi)(a) A complaint having complied with all the previous conditions and being allowed to go forward will be initially reviewed by a single member of the disciplinary committee designated for this case.

6.(vi)(b) If the matter is referred to the full complaints committee by the examiner the committee will nominate one or two members to instigate enquiries. They will be referred to as investigating officers.

6.(vi)(c) All letters exchanged between the member and the committee and the complainant and the committee are confidential and will not be disclosed or copied to the other party or to any third party unless forming part of a criminal process or required by law. Any document delivered to the ICPA by the complainant or member as evidence of the position is deemed to be available to either party. If the complainant or member considers any document to be of a personal or private nature that document must be marked as such.

6.(vi)(d) The investigation committee officer or officers will communicate with the member setting out the complaint and seek the members comments explanations and proof documents regarding the complaint. They will also write to the complainant requesting any further information they consider relevant.

6.(vi)(e) Once the committee officer or officers have received the information they consider appropriate they will review the case and decide whether a conclusion and or decision can be reached or whether the matter is serious enough or deserving of a disciplinary visit to the members premises. A visit will only be determined after serious consideration to the complaint and as determined by the board.

6.(vi)(f) If a visit to the members office is thought prudent due to either the serious nature of the complaint, the information received or a conclusion by the investigating officer/officers that there could be something amiss the member will be informed. If such a visit proves necessary there will be a cost to the member. That cost will be determined in conversation with the member and paid prior to any visit but will not be less than £400 plus travel for the complaints team. Failure to make the necessary payment by the due date or refusal to allow the visit will automatically render themselves liable to penalty, censure and possible summary membership expulsion

6.(vi)(g) If at any time during the inspection of the complaint the officer / officers charged with investigating the complaint consider the matter to be of a too serious, or irresolvable nature or the enquiry has reached an impasse the investigating officer/ officers have the right to refer the matter to the full disciplinary committee for consideration and decision.

6.(vi)(h) Should the committee ratify the officers decision both parties will be informed of the conclusion of the investigation within thirty days of the finding.

6.(vi)(j) If the investigating officer or disciplinary committee find that there is no case to answer and that the complaint be dismissed the complainant will be informed .

6.(vi)(k) If it is determined there has been a breach of regulations the complainant will be notified when the investigation has been completed and that any disciplinary action if so required has taken place. To avoid provision of undue leverage the complainant will be informed of the final result of the findings but not of any actual disciplinary measures taken.

6.(vi)(l) The member will be informed of the findings of the committee. If finding in the members favour the complaint will be dismissed and no record of the complaint will be retained on the members file. If finding for the complainant the committee will inform the member of its findings under the Code of Practice and ethics and decide on a course of action. The committee can at this time decide that no disciplinary action should be taken but that the findings be retained on the members file for monitoring.

Committee

6.(vii)(a) The committee convened will consist of at least one or more ICPA disciplinary members not familiar with the case plus the original investigating officer / officers.

6.(vii)(b) The committee will at a suitable time reach its own conclusion. Both parties will be informed of the conclusion of the investigation within thirty days of the finding.

Findings

6.(viii)(a) The complainant will be notified when the investigation has been completed and whether their complaint has been upheld or dismissed. To avoid provision of undue leverage the complainant will not be notified of any disciplinary action if any are so required that has or is about to take place.

6.(viii)(b) The ICPA code is not of a voluntary nature there are therefore means of allowing an appeal by either party to the results of any complaint investigation. The ICPA considers its complaints investigation to be of such thoroughness that any request for appeal will only be considered if certain conditions are met. These conditions are laid out later in this code. If there has been financial claim made to the members insurers it must be for the members insurers to determine the outcome of any claim against the members professional insurance and their decision is therefore final.

6.(viii)(c) The disciplinary committee has the powers at conclusion to impose penalties on the member. Those penalties can be by way of additional provable CPE, financial fines, suspension and or termination of membership. Any complaint upheld will be held on the members file.

6.(viii)(e) The committee can at this time decide that no disciplinary action should be taken but that the finding be retained on the members file for monitoring. The committee may if it so desires offer advice to assist the member in fulfilling their duties.

6.(viii)(f) Should the committee feel that although disciplinary action is not required the member if acting within the Code of Practice & Ethics could have avoided the complaint arising the committee if it so desires can impose a nominal "time" fee fine on the member to recompense some part of the cost of investigation of an avoidable complaint.

6.(viii)(g) By definition of membership the member agrees to accept the findings of the committee, and to abide by its decisions.

6.(viii)(h) Any financial penalty (fine) levied can be set between £250 to a maximum of £5,000 .Fines are payable within 28 days of issue. Failure to pay any fines so imposed within the time scale dictated will render the membership liable to termination and the ICPA group insurers will be so informed.

6.(viii)(j) Any member having their membership terminated by reason of discipline or for non-payment of fines must inform any future insurers that a complaint has been made against them and upheld by the ICPA. Failure to do so could result in future insurance being void.

6.(viii)(k) The ICPA reserves the right to publish within its magazine the name of any member found by the disciplinary committee to be in continued severe breach of the Code of Practice & Ethics. The name of any member dismissed from membership of the ICPA through default or penalty can be published in the magazine of the ICPA.

6.(viii)(l) Any member dismissed of membership of the ICPA must hand back their membership certificate and immediately cease to use the logo of the ICPA and any designation so given and allowable by membership of the ICPA. Any such breach of this condition will result in action being taken to avoid the struck off member being in a position to benefit from display of purported ICPA membership. Such action can be by advertisements within the local press and notification to the local Trading Standards office for their attention.

Review Board / Appeal

6.(ix)(a) The ICPA takes its disciplinary procedures so seriously that it considers that within the disciplinary procedure there is adequate recourse for both member and complainant to state fully their case. Therefore it feels duty bound to impose onerous conditions on any call for an Review board / appeal hearing to avoid flippant or time wasting calls for review.

6.(ix)(b) Any appeal must initially be made to the review board and it can only be considered if firstly the initial fine imposed against the member is paid. Any appeal will initially be examined by an impartial review board to reduce costs to the member bringing any appeal and to determine the validity of taking any appeal further.

6 (ix)(c) The review board will comprise of a member of the discipline committee who was in overall charge of the investigation, at least one member of the board of the ICPA who has no knowledge of the complaint and at least one other member of the ICPA again who has no knowledge of the complaint.

6(ix)(d) To bring forward a request to The Review board will require an initial deposit by the appellant of £1,000. This deposit less any detailed costs of the review board will be returned to the appellant only if the review board considers there is just cause to cancel any fine imposed.

6(ix)(e) Should the review board find in the appellants favour any fine levied and previously paid may be refunded less any costs involved in examining the initial complaint and the appellant can request the complaint be expunged from the members record. Should the review board find against the member the whole deposit shall be forfeit.

6(ix)(f) The review board will be apprised of all matters concerning both parties in the initial complaint and the appellant party personally would have the right to put their case verbally and personally to the Review board at their own cost. No additional new elements can be put before the review board as it is considered there would have already been adequate opportunity for disclosure of all evidence. No professional representation would be allowed at the review board level as it remains an informal review to reach an understanding.

6(ix)(g) Should the original appellant still not be satisfied with the outcome of the Review Board hearing and findings the appellant has the right to seek a full appeal hearing. The ICPA considers the request and setting of a full appeal hearing to be of such a serious, expensive and unusual nature that the following conditions as detailed in 6(ix)(h) will apply.

6(ix)(h). If the appellant still disputes both the disciplinary committee findings and the findings of the review board and still wishes to take the matter to a full appeal hearing the appellant must be made aware at that time of the additional costs involved to them personally. Should the appellant then agree to the position as to personal cost of appeal and wish to take the matter forward any required deposit must be paid in full before preparations can start to be made. All matters as to, venue, costs, representations, witness costs etc would be fully discussed with the appellant only at that time.

7 QUALITY ASSURANCE MONITORING

General

7.(i) The ICPA, by its mission statement is required to work towards equality of standards within the profession. To further this goal the ICPA in its role as an association of accountants may monitor its members compliance with recognised standards, procedures and quality assurance.

Inspection/ visit

7.(ii) This Quality Assurance Monitoring can be by inspection or visit or via telephone interviews. Members by inference agree to this procedure and should they be chosen for inspection agree to assist any impartial inspector representing the ICPA in the carrying out of that duty.

7.(ii)(a) The ICPA will work towards minimising disruption to normal routines of the member inspected

7.(ii)(b) Being asked to allow inspection / visit does not infer any misconduct or non compliance by a member.

7.(ii)(c) No inspection /visit will be undertaken without due prior notice to the member. This rule can only be altered in cases of suspicion of fraud or money laundering offences.

7.(ii)(d) A set procedure / agenda will be laid for any visit and the member given ample opportunity to view such agenda or procedure. In the case of suspicion of fraud an agenda is waived.

7.(ii)(e) The member is requested to afford the quality Assurance examiner/s every assistance in the pursuance of his/ her / their duties. To hold themselves available at the agreed date and time and to have prepared in advance the various evidences required.

7.(ii)(f) The following is a short list of bullet points considered to be relevant within a quality Assurance Visit. It is not comprehensive and is for guidance only.

Practice	Concerns all details of the practice.
Status	Reputation and reliability
Management	Agreements, adherence to Code of Ethics, learning.
Clients affairs	Engagement acceptance and record keeping.
Money Laundering	Compliance, registration, due diligence and risk assessment
Records	Review of client records and accounts.
Services	Any specialist or other fields of service

7.(ii)(g) A charge of £250 varied by the board will be charged in advance of each visit. The charge will have to be paid prior to the visit in full and failure to make the payment or refusal to make the payment will automatically render themselves liable to penalty, censure and summary membership expulsion.

8 PROFESSIONAL COMPETANCE & DUE CARE

General

8.(i) A practising accountant must comply with current relevant legislation and regulations and to hold relevant registrations where required by legislation. The client has the right to expect that in all circumstances the member will act in his clients interests but with due recourse to the law and that the member will perform their duties with due reasonable competence equating to the work in hand.

The general test of what is reasonable is what might be expected of another competent accountant in similar circumstances.

Capability

8.(ii) The member must be sure that the work being undertaken is within the capabilities of the member and that they possess the level of competence required to finalise the work to a standard required. If a members capabilities do not extend to the level required for the work in hand the member has a duty to inform the client or refuse the work.

8.(ii)(a) The member has a duty to maintain their skill level by way of continuing professional education as regards their practice, legislation, and working practices to maintain a standard of sufficient quality as to be able to perform his /her duties to a level expected by the client for the particular work in hand.

8.(ii)(b) The member cannot undertake auditing as laid down by the regulatory authority unless they hold such auditing certificate as issued by an organisation or institute authorised to issue such audit certificates. The ICPA is not empowered to issue any audit certificate

8.(ii)(c) Certain formats of accounts and certain professional accounts require specialised procedures and knowledge and in certain instances specific qualifications of the accountant. Members should before taking on such work be sure of their competence and any required qualification before taking on such engagements

8.(ii)(d) The member has a duty to reply and answer fully without undue delay a clients enquiries or requests for information about aspects of work being undertaken.

8.(ii)(e) Members must at all times act with due care to their clients and perform their duties with all reasonable despatch. That duty of care extends to all aspects of the work undertaken on behalf of the client

Taxation / indirect taxation

8.(iii) The ICPA embraces the Standard of Professional Conduct in relation to Taxation as agreed and laid down by the major accountancy bodies of the UK including CIOT, ICEAW, ICAS, ACCA, ICPA, STEP, ATT, and as such expects its members to operate within the standard laid down. Members have a duty of care to compute taxation to the most appropriate and economical position to the client. However it must be noted that computations and calculations must comply with relevant regulations as laid down by the Professional Conduct in relation to taxation, HMRC and the law and should show true accuracy and integrity.

8.(iii)(a) It should always be made clear to the client that any tax return employers return and or tax advice given is always open to challenge by the relevant authority, and that the clients signature to same signifies acceptance and agreement to the content.

8.(iii)(b) It should be made clear to the client that advice given as to taxation, indirect taxation or other tax matter is an opinion that could be open to other interpretation.

8.(iii)(c) HMRC in this country and the Revenue/ VAT authorities of other countries have specific powers. A member should seek professional advice in these matters should the member be confronted with demands by a tax or revenue authority to disclose information. Consideration must be given to a client's right to privacy and to a member's responsibilities to both client and themselves.

9. INTEGRITY / ETHICAL STANDARDS

Law

9.(i) In all matters governance to existing or new law as laid down by authorities in the UK/ EU take precedence over all matters. Existing UK/EU/ International law shall always be the deciding factor.

Relationship

9.(ii) The relationship between a member and their client is a contract whereby the member undertakes to give ethical professional services within the framework as laid down by the ICPA and to receive from clients a fee commensurate with the work undertaken and the level of skill exercised.

9.(ii)(a) An opinion difference arrived at with honesty between member and client is in itself not an ethical issue.

9.(ii)(b) Members with overseas clients for whom they perform work in other Countries should consult with their insurers as to cover.

9.(ii)(c) It should be noted that if the member acts for overseas clients in another country then that particular country has governance as to law.

Professional Conduct

9.(iii) The member should always conduct themselves and their business in a professional manner and so as not to bring the profession as a whole and the ICPA into disrepute and so as not to cast the name of the ICPA or accountancy profession in a derogatory fashion.

9.(iii)(a) The member should not place themselves in a position to make the pursuance of their profession by way of impartiality or opinion in jeopardy either by way of intentional or unintentional over involvement with the client or to leave themselves in a position open to charges of coercion, or collusion.

9.(iii)(b) The member must ensure that at all times they operate within the confines of the law and never assist or collude by way of intention or default in the breaking of any law. Members should always ensure they are fully conversant with the requirement of “money laundering” legislation as it applies to their practice and their clients.

9.(iii)(c) There is a condition applied to members to act with integrity being honest in their dealings. This also applies to making sure that as far as the member is aware a report, accounts or return does not contain any information meant to mislead, that is in effect false, given without thought, or blurs the truth by omission.

9.(iii)(d) Any accounts prepared should be of adequate quality and integrity so as to clearly show the true position of transactions of any nature, balance sheet information so required and any other information particular to the individual case and within accepted accounting standards and formats.

9.(iii)(e) Members must never be a willing party to any falsehood in any record or knowingly supply information or complete any document in the knowledge that the information so supplied is incorrect or untrue.

9.(iii)(f) No document is to be drawn so as to knowingly deceive or confuse, or in description be deceptive

9.(iii)(g) While it is recognised that in some circumstances not all officials and departments always act in the correct or appropriate manner all members of the ICPA must conduct themselves in dealings with HMRC or other bodies or institutions or individual officials in a manner befitting their status and profession. Members must not make personal or improper verbal or written attack upon the character or competence of any official. If the member has a felt legitimate concern as to such competence or fairness of action of any official there are channels existing within all such bodies to register that complaint. A disagreement with the decision of an official is not just cause for personal complaint.

Confidentiality

9.(iv) Confidentiality extends to all issues and dealings with a client and with his records. It is the duty of each member to register if required with the appropriate GDPR authorities and to fully maintain that registration at all times.

9.(iv)(a) The client has a right to confidentiality and the member must ensure that the right is not abused.

9.(iv)(b) The right to confidentiality extends to individual partners in a partnership or LLP and to individual directors within a Limited Company. No personal information of any partner or director can be disclosed to other partners or directors unless that information refers expressly and jointly to the company or partnership as a whole and does not in any way infringe the individual's rights to confidentiality.

9.(iv)(c) A client's right to confidentiality should not be abused by discussing or stating that confidential information in either business, social or personal family situation.

9.(iv)(d) The member should not disclose information concerning a client's personal or professional information to any third party without the express written permission of the client unless there is a legal responsibility or duty to disclose.

9.(iv)(e) The accountant has a responsibility to disclose information to a regulatory authority to protect the accountant from personal legal proceedings. Full reference must be given to those regulations as laid down in money laundering legislation where disclosure has to be made without prior knowledge being given to the client to avoid “tipping off”.

9.(iv)(f) No financial, personal or other reference is to be given either in writing, verbally or electronically to any financial business, other business or other party without first obtaining the written permission of the client.

9.(iv)(g) Where permission is given the member should ensure the facts given are true substantiated, and impartial. If opinion or judgement is sought that opinion or judgement must be fair honest and appropriate to the situation. Consideration should be given as to whether the giving of the opinion could render the member open to litigation and or prosecution. The member should consider whether such reference is given and noted "without prejudice".

9.(iv)(h) In order to protect the clients confidentiality the member must if so required by statute according to data and information stored register for GDPR.

9.(iv)(j) None of the above exempts a member from any responsibility to provide information as required in the course of any criminal proceedings which may have been brought against the client.

9.(iv)(k) The member must not use any confidential information gained from professional relationship with the client for their own advantage or for that of a third party.

9.(iv)(l) A client has the same rights to confidentiality even when that person or business ceases to be a client by virtue of transfer to another accountant, business cessation, retirement or death.

Marketing

9.(v) The member has a responsibility to ensure that any advertising or promotion of his practice does not bring the profession or the ICPA into disrepute.

9.(v)(a) All advertising must be the truth and display honesty. The member must not make exaggerated claims of the member's services or abilities nor allude to their holding qualifications that they do not factually hold.

9.(v)(b) Advertising should never make untruthful unsubstantiated references to any other practice nor make comparisons to their work.

9.(v)(c) Any materials showing the members name and address including letterheads should be consistent with the formality and dignity of the accounting profession and the ICPA.

9. (v)(d) All materials including letterheads must comply with relevant English company law and with the relevant legislation referring to business names. All such materials bearing the members name must be true and must not be designed to mislead either public or professional either as to status, relationship with another, size, location, or expertise. English law as to such material must be adhered to.

Records

9.(vi) Clients papers and records must be utilised and stored in such a manner as to protect the clients records and confidentiality. The same conditions apply to clients records and information held in any form. See section (9)(iv).

9.(vi)(a) This duty also extends to computerised records and data stored on any removable internal or external computer media.

9.(vi)(b) Any clients papers or records needing to be destroyed after the relevant period of time depending upon statute should only be disposed of or destroyed in the appropriate manner by security shredding or other means to ensure client confidentiality.

Impartiality.

9.(vii) Members must not permit themselves to be in conflict with the principles of impartiality. Members should consider their impartiality in all matters as to independence of thought of action and of appearance.

9.(vii)(a) In resolving any issues which could bring their impartiality into question the member should consider whether there are ethical matters to be resolved, what would constitute relevant facts, what are the principles relating to the issue. Once the member has considered procedures they should consider any alternative courses of action

9.(vii)(b) Having recognised any issue the member must weigh the consequences of their actions and ensure that the final action is consistent with the principles of professional ethics as laid down by the ICPA.

9.(vii)(c) Members being offered and accepting directorships and or employment by a client must consider their position as to impartiality and should therefore consider whether there exists a conflict of interests. Consideration should be given to relinquishing either the employment and or their engagement as independent accountant and advisor. Where such an employment is accepted the accounts etc prepared by the member should be independently examined by another accountant of suitable standing who can act impartially.

Fees

9.(viii) The member is entitled to expect from the client payment of a reasonable fee to the work undertaken and to the level of expertise required by the member to carry out that work. The term reasonable fee is open to interpretation but considered to be the value where when examined by an independent third party of the profession would be considered reasonable to that independent third party for the work undertaken and to the skill level required to undertake that work to a competent standard.

9.(viii)(a) The member is entitled to charge expenses such as out of pocket expenses as additional items to the client providing such agreement has been made with the client or such additions are clearly shown within the terms of engagement.

9.(viii)(b) The normal basis of charge is for services to the client by reference to the time spent on the work by the normal level of fee operable by the expertise of the person required to do that work. However fixed fee work is permissible. Members should consult the relevant section (9.(viii)(f)).

9.(viii)(c) The client is entitled to adequate explanation as to any fee charged. Fee notes should detail the various items a client is charged for and the resultant charge.

9.(viii)(d) The member should safeguard themselves against charges of unacceptable fee level by making the client aware of terms in the original engagement letter, the basis of those fees and the type of work covered by those fees.

9.(viii)(e) Fixed fee work or alternative methods of charging should only be undertaken on prior written agreement with the client and reference to such made in any engagement letter.

9.(viii)(f) Regular payment / prepayment of fees due to the member by standing order or other method is acceptable if agreed by member and client in writing. All such arrangements should list specifically the works included within such arrangements and be noted within the engagement letter.

9.(viii)(g) Should alternative works be required the member should make sure the client is aware of any additional or different fees that would be payable before commencement.

9.(viii)(h) Payment of an existing outstanding fee by instalment can be acceptable by agreement. The member should consult with his local credit agency whether the member requires a consumer credit licence.

9.(viii)(j) The charge of interest on late paid bills / fee notes should not be made unless the member clearly has note within his terms laid down for fee collection of such a charge and only if the client has already been made aware of such terms and conditions. These terms should either be made clear in the engagement letter or printed on the actual fee note.

Deduction

9.(ix) The member may accept fees by way of deduction from any refund received on behalf of the client from any source including repayment of excess taxes paid. This deduction can only be made if the client has given written permission either by letter or within a signed engagement letter for such extraction to be made. The client must be given prior knowledge of the amount to be charged as fees and deducted from the total.

9.(ix)(a) Any remaining balance of refund must be reported and paid to the client immediately upon clearance by the bank or other recognised institution used by the member for their banking affairs. Any remaining overpaid balance should not be held by the member as deposit or prepayment for future work without the express written permission of the client.

Commission

9.(x) A member may accept a “commission” or “fee” from a third party by way of a referral to that third party or by way of sale of goods to the client. The client should be informed of such commission or fee receivable by the member before the transaction takes place.

9.(x)(a) The member should consider whether any such fee or commission gives rise to conflict of interest, is against ethical practice or may leave the member open to allegations of self interest.

9.(x)(b) Should any referral fees become payable by the member on behalf of a client the above considerations should be given before payment of the fee and the clients permission sought. Any recharging of such fee to the client should be agreed beforehand.

9.(x)(c) The member should consider whether receipt of any such fee or commission renders them a liability to registered as a financial advisor and regulated by that body.

Hospitality Inducements

9.(xi) The member should consider whether the acceptance of any gift or hospitality offered by the client would place the member in breach of any ethical, professional or compliance standard. The member should consider whether acceptance constitutes receiving any form of bribe or coercion or impedes impartiality leading to claims of self interest or intimidation.

9.(xi)(a) The offer of any inducement by a client may conflict with the members duty of compliance. A member or his close family should not accept any inducement which may conflict with the member’s duties or impartiality. An offer may constitute bribery, or intimidation.

9.(xi)(b) A member must make themselves aware of such possible threats as such matters can result in the member colluding or being liable under money laundering regulations and or legislation.

Clients money

9.(xii) The member may if their style of practice so requires operate a “client account”. Such an account can only be operated if done so within the legal framework laid down for such operation. Full legal opinion should be sought before operation of such an account and full compensating insurance must be in hand. Such an account must be separate from the members normal practice account. The member cannot hold “investment monies” belonging to the client unless the member is registered with and fully regulated by the Financial Services Act in place at the time.

9.(xii)(a) Before acceptance of any monies the member must make them selves familiar with the source of such monies and be aware of the threats to their impartiality as regards any money laundering regulations or laws.

9.(xii)(b) Any funds being received from unidentifiable suspicious or known illegal origins must be immediately reported to SCA. Legal opinion should be sought if funds remain unidentified.

9.(xii)(c) Any monies coming to the member on behalf of the client by way of refund or other money from any organisation or Revenue office is the clients personal money. It must be treated as such and returned to the client immediately.

9.(xii)(d) Money held in a client account is the property of the client and any interest so earned on that by the member while holding that money must be transmitted to the client.

9.(xii)(e) Before accepting funds within the client account the member should consider whether such acceptance would leave the member open to charges of self interest or conflict with any ethical or professional or legal practice or leave the member open to charges of bribery or coercion..

9.(xii)(f) Such funds can only be used to offset against fees owed if prior arrangement has been agreed.

9.(xii)(g) Such client money must never be treated in any way that could jeopardise those funds or result in them not being immediately available to the client.

9.(xii)(h) Client monies must never be held in any bank "offset" account. Any client monies must never be used to mitigate members personal overdrafts, loans or other commitment.

Death / long term illness

9.(xiii) Sole practitioner members should make arrangements with another practitioner or partner of similar standing to take over should the practice become unable to operate due to the death or illness of the member. The arrangement can be of any mutually agreed basis. The member should ensure that clients are not penalised or inconvenienced by lack of such arrangements.

9.(xiii)(a) The arrangement can be of any mutually agreed basis. However a written contract drawn between parties is advisable.

9.(xiii)(b) The arrangement should be that the assisting accountant will temporarily take charge to ensure the responsibilities of the members practice are met. To communicate with clients and or other agencies as may be required to ensure that all parties are aware of the position. Should it become necessary arrange for possible transfer and or sale of the practice.

9.(xiii)(c) The accountant in temporary governance will not use his / her position to usurp the existing member or to obtain that members clients by default.

9.(xiii)(d) A member should consider assisting another member should that member suffer personal medical or mental problems to ensure the continuance of service as required to clients and the public. Any arrangement between the members should be so agreed in writing.

9.(xiii)(e) Any such agreement should make provision for the assisting accountant to be paid an amount commensurate with the work undertaken on behalf of the infirm member.

9.(xiii)(f) Any accountant assisting a member should receive the right to offer purchase of the members practice should the illness become extended or terminal. Such purchase should show due consideration for the assistance afforded.

Reports / working papers

9.(xiv) The member signing a report to a client is responsible for that report and its contents any deviation from this responsibility must be made clear to the client. Exclusions apply to returns accounts etc. as signed by the client as responsible person see 9.(xiv)(a).

9.(xiv)(a) The client should always be made fully aware that by signing annual or trading accounts and any tax return or other return the client is accepting full responsibility for the content and agreeing that they are fully conversant and in agreement with the content.

9.(xiv)(b) Any working papers prepared by the member or given by the client or extracted from the clients own papers forming any part of a clients accounts should be retained by the member for the required statutory period even if the client has moved accountants and not requested those papers or ceased to exist.

9.(xiv)(c) The member must retain copies of all working papers the member has prepared for the client for the requisite period at present that of seven years.

9(xiv)(d) The member so retaining the working papers has a duty to assist any new accountant with information as necessary should the client at that or a future date become subject to an HMRC enquiry or investigation which encompasses the time period when the members acted. As with all matters concerning practice work the member has the right to expect due payment for work undertaken. The fee rate should always be agreed before commencement.

9.(xiv)(e) The member holds the clients personal books and papers as an agent and as such must relinquish those personal books and papers belonging to the client when requested to do so. The member should if possible despatch those books and papers either to the client or if requested to the clients new accountant. If it is not possible to despatch, the client should be advised that their books and papers are available for collection. Should the client not seek to collect his books or papers the member should hold those books and papers for the present statutory period of 7yrs.

9.(xiv)(f) The member can only hold a lien over any documents or papers belonging to the client if that lien has been adjudged as legal by a suitable legal professional and the member holds written legal opinion of such. A further condition of any such lien is that it is clearly stated within the client signed engagement letter.

9.(xiv)(g) Before considering any such lien over documents the member should give full consideration to section 10(v) (Relinquishing)

9.(xiv)(h) The member should note there is a distinct difference between clients personal books, papers and those papers prepared by the member which do not form an intrinsic part of the clients accounts. These personal papers normally belong to the member. In all matters UK law takes precedent.

9.(xiv)(j) The position as to lien over documents is of such complexity that the member is advised to obtain written legal advice in all such matters.

9.(xiv)(k) It should be noted that there is a distinct difference between the above and in respect of a company, the official receiver, official in bankruptcy, or administrator or liquidator.

9(xiv)(l) Members with overseas clients should note that differing laws may apply to other countries and laws as appertaining to those countries will apply. All overseas work should only be undertaken after express permission of insurers is sought and assurance that the member is fully conversant with regulations in that country.

10 APPOINTMENT

Acceptance

10.(i) Before accepting an appointment a member should inform the new clients of the members professional duty to consult the advisor who has previously provided services for that proposed client.

10.(i)(a) The member should make sure that the new client writes to the existing advisor confirming their intention to change accountants. The member is allowed to provide a pro-forma letter for this occasion provided it is signed by the prospective client.

10.(i)(b) The member must write to that previous advisor seeking professional release in the usual ethical manner and seek from that previous advisor such information as may be necessary to ensure smooth transition of the client.

10.(i)(c) If objection is given or professional release not forthcoming the member should try to ascertain the reason and help to enable the rectification of the position if possible. If professional release is still not given for a valid reason the member should consider carefully before proceeding and if appropriate seek other advice before deciding on whether to accept or deny the appointment.

10.(i)(d) In the event of the previous advisor not replying to a valid request for information the member should write by recorded delivery to the previous advisor stating intention to accept the appointment unless response is received by specific date. The member may then act for the new client. The member can write to the previous accountants Institute to seek their assistance and should seek Revenue or other assistance to ensure smooth transition and accurate continuance figures.

10.(i)(e) Upon receiving request to accept a new client the member must ensure the proposed clients identity is proven as required by the relevant section of the current money Laundering legislation. Full money laundering regulation documents must be kept and be available for inspection by the relevant authority. It is recommended the member uses a designated system for such information.

10.(i)(f) A member may accept an appointment to carry out additional work previously started by a previous advisor but only after communication with the previous advisor and satisfaction of normal transfer conditions.

10.(i)(g) A member may accept appointment to carry out specific works for a client in addition to the work being carried out by the clients existing advisor. The member should correspond with the existing advisor informing them of the clients intention. Should the client not wish the contact to the former advisor to be made the member should consider whether it is prudent to accept the work.

Engagement

10.(ii) During the acceptance process of a new client the member should discuss fully with the client the full range services to be provided and the expectations of the accountant and client. An agreement should be made between the parties at this time concerning the level of fees applied to the differing types of work to be undertaken.

10.(ii)(a) An engagement letter **must** be sent to the client clearly setting out the requirements and expectations of both the client and accountant. A client signed copy of this letter should be retained within the clients file. Should there be any changes to the type of work undertaken a fresh engagement letter should be drawn and signed by the client.

10.(ii)(b) This engagement letter should be specific to that client and differentiating as to the different type of work involved.

10.(ii)(c) Should additional forms of work be needed in the future a further engagement letter should be issued.

10.(ii)(d) In the case of partnerships all partners signatures should appear on the letter. Should additional partners be added then that new partner should be asked to sign the letter of engagement.

10.(ii)(e) For Limited companies the responsible officer or director should sign. The letter should bear reference by that person that the engagement letter has been ratified by all directors.

10.(ii)(f) In all cases of engagement the member must consider the implications as to GDPR and of money laundering

Capabilities / conflict

10.(iii) The member should consider their capabilities when taking on a new client and determine whether the work required is within the scope of the services being offered by the member.

10.(iii)(a) The member should consider whether taking on a particular client would result in a conflict of interest either by way of personal knowledge or by virtue of an existing client.

10.(iii)(b) Should the member consider there to be any conflict of interest that member should refuse the engagement. In some circumstances the member may be able to reduce the conflict to an acceptable degree or negate that conflict completely.

10.(iii)(c) Should an instance of conflict of interest arise with existing clients the member needs to consider their position and the decision whether to accept or decline the engagement.

10.(iii)(d) Should work by an outside professional and or specific specialist be needed to assist with the work undertaken the member should obtain specific preferably written authority of the client before contact is made with the alternative professional or specialist.

10.(iii)(e) A member should avoid the position where one client or group of associated clients account for 20% or more of the members gross fee income.

10 (iii)(f) Exception to this 20% norm will be where a member has retired or is semi-retired and has disposed of the majority of his clients leaving a small balance of close personal clients.

10.(iii)(g) A member must not place themselves or their practice in a position where a client can dictate working practice and or influence the members impartiality or independence of action or compromise their ethical behaviour.

10.(iii)(h) A member must not become involved financially in any aspect of a clients affairs that will in any way affect the members impartiality or independence of action or jeopardise the members ethical behaviour.

10.(iii)(j) The member must not give or agree to give any financial or other loan to any client nor act as guarantor regarding any loan obtained by the client.

10.(iii)(k) The member should not seek or receive any loan from any client.

10.(iii)(l) Ethical conduct, impartiality and independence of action must always be paramount in a members dealings with his client.

Disrepute / law

10.(iv) The member must never collude in any action of a client that could result in any unlawful action taking place or collude in such unlawful action that could result in the member being liable to prosecution under any present legislation or bring the name of the ICPA into disrepute or conflict with the law.

Relinquishing

10.(v) If a member receives approach for professional clearance from another accountant concerning a client the member should first contact the client and confirm the clients instruction and if requested by the client, preferably in writing, offer every assistance possible, within commercial reason, to the new accountant.

10.(v)(a) The member should supply whatever information or explanation the new accountant initially requests to progress smooth transition of that's clients affairs. Such information should be given at no charge. If the new accountant continually returns for further information the new accountant should be asked to state why it was not initially sought and section 10.(v)(a)(i) considered.

10.(v)(a)(i) If in the members opinion the new accountant is asking for unnecessary information or information already supplied to them or to the client the member should so state. If the member then considers the volume of work required to garner this additional information is disproportionate to the initial request or that which would enable smooth transition, discussion should take place as to the reason for the further information requested and the disproportionate amount of work required and any possible subsequent cost of same.

10.(v)(b) An unpaid bill is not a valid reason to refuse professional release or to withhold sought information required as in 10(v)(a) . However the member can make the new agent aware that there is an unsettled dispute regarding unpaid fees. The miscreant client can then be pursued via due legal process.

10.(v)(c) There are always instances of relationship breakdown and should this be the case between a member and a client a member may at any time inform a client that they no longer wish to act for them. The member must be sure that there is just reason. Due notice must be given to the client to enable them to seek alternative representation without incurring Revenue or other penalties due to time scale limitations. The member must then abide by 10(v)(a) and 10(v)(b).

10.(v)(d) On relinquishing a client the member should always offer assistance in such transfer to ensure the reputation of the member, the ICPA and the profession as a whole is not brought into disrepute. This assistance should extend to assistance in HMRC investigations if the period concerned falls within the members period of acting for the client.

10.(v)(e) On evidence of money laundering or suspicion of money laundering or of fraud by the client or refusal by the client to correct a money laundering issue (such as VAT mistake brought to their attention) the member should always consider whether it would still be appropriate to or whether they would still wish to act for the client, or whether maintaining to act for the client would place the member in a position of colluding towards furtherance of that money laundering act. In such circumstances the member should after making the required report to the authority discontinue that working relationship with the client.

10.(v)(f) If an error or omission becomes apparent in a previous tax return or a member becomes aware of such omission by the client the member should notify the client and inform the client of their responsibilities to inform HMRC. Likewise if the member becomes aware of an omission or error concerning entries of self employed persons the member must inform the client of their responsibilities to inform HMRC. Should the client not take appropriate action on these matters the member should consider whether it is appropriate to continue their relationship with the client and to regard their personal position and responsibilities as to money laundering legislation. The member should also consider their responsibilities of reporting to the relevant authority.

10.(v)(h) In the circumstances of "10(v)(e)(f)" the member must make sure that in discontinuing the working relationship between themselves and the client they do not render themselves liable under the money laundering legislation..

10.(v)(j) As per 10.(v) 10.(v)(a) and 10(v)(b) The member must assist as far as possible in a smooth transition of a client to another accountant. All papers and documents belonging to the client must be handed over to the client or their new agent. Any papers solely belonging to or prepared by the member not appertaining to either the smooth transition to a new accountant nor forming an intrinsic part of the clients accounts can be retained. All previous accounts information duly paid for by the client must be handed over if or when requested.

The above does not absolve members from consideration as to the other sections of this Code relating to "Papers" Relinquishments, etc.

11 MONEY LAUNDERING

General

11.(i) The issue and application of money laundering regulations is a basic element of any person dealing in any way with accounting and other relevant matters that come within the scope of the money laundering regulations in place at that time. To assist members the ICPA can direct members to the relevant legislation to maintain compliance themselves or to other companies able to assist the member in full compliance with the Money Laundering legislation and operation. The ICPA always recommends contact be made to such a company.

11.(i)(a) The regulations are far reaching and each member has a duty to abide with them fully. All members should make themselves aware of the procedures in place and how the act will affect them.

11.(i)(b) This section is not intended to give members full information as to all Money Laundering regulations. It merely stresses the importance the ICPA and HMRC place on the money laundering regulations and their implementation. It is the duty of each individual member to maintain cognisance and operation of money laundering procedures.

11.(i)(c) All ICPA members must be supervised by one of the supervisory bodies so empowered or with HMRC where no alternative is available.

11.(i)(d) Should the ICPA member also be a member of another professional body the member may have the right to be registered for money laundering purposes through that body. Providing that body is empowered to accept registrations and regulate such registrations.

11.(i)(e) It is a requirement under Money Laundering Legislation that any registered person or body must make sure that all staff has had adequate training in those regulations to enable them to understand requirements

Regulatory inspections

11.(ii)(a) The member must be prepared to receive at any time a visit or inspection by the regulatory authority to ensure compliance as laid down by the act.

12 PROFESSIONAL LIABILITY

12.(i) Notwithstanding any of the following it must be noted by the member that no condition being met or limitation being given can positively exempt a member from litigation as courts of law may consider any such matter to be unreasonable and prejudicial to the client. In all matters compliance with the members insurers requirements is paramount.

12.(i)(a) It is the duty of a member to immediately inform the insurers should the member receive notification from any source, individual or client of intention to take legal issue with or to make claim against the member.

12.(i)(b) To lessen the possibility of potential claims the member should always conduct themselves within accordance of professional standards.

12.(i)(c) The member should make sure that all duties are covered within the specifics of an engagement letter and fee conditions. Should those duties or requirements change a new engagement letter should be issued.

12.(i)(d) The member should ensure that the giving of advice is subject to the client understanding that advice is an opinion only and subject to the limitations of information available. This understanding should be in writing.

12.(i)(e) If the member produces accounts or other information for use other than as annual accounts for tax return purposes the member should ensure that such limitations and purposes are noted on the documents as may be prudent to direct the clients attention to the specific nature for which the documents have been produced and any possible limitations.

12.(1)(f) The member should always consider adjusting the certificate in accordance with the actual work undertaken and so restrict the liability for the information given solely to that intended.

13 OTHER SERVICES

Second Opinion / Expert witness

13.(i) If the member is asked to provide such services the member should consider whether accepting that commission will give rise to any problems as to compliance, due care and attention or conflict of interest or any fundamental principal of the profession or give cause to consideration which may lead to claim under professional liability insurance. Advice from insurers before acceptance of such work is strongly advised.

13.(i)(a) Providing agreement of the insurer is given the member should consider the value of contact to the existing advisor in order to provide complete and unbiased opinion. Should permission not be given to contact the existing advisor the member should consider whether accepting the commission will bring the member into conflict with any usual ethical or professional standard or regulation.

13.(i)(b) If asked to act as expert witness the member should consider their standing as to the requirement and whether such will bring the member into conflict with their insurers. Legal and alternative opinion as to the members position should be sought.

13.(i)(c) If sought to act as second opinion it is the duty of the member to ensure that exactly the same facts are received as originally given to the previous advisor. Should such facts not be confirmed it is the duty of the member to withdraw from the engagement. No such second opinion should be given without the express permission of the members insurers.

Financial Services

13.(ii) Should the member wish to offer services that bring them within the scope of the financial services act the member must contact that agency before undertaking such work ascertain and comply with all education and all compliance requirements.

13.(ii)(a) Members must ensure they are regulated correctly by the appropriate authority or body and are keeping adequate reporting records as required by any governing authority or FCA . A member must ensure all such compliance is undertaken before entering into such work. It should be noted that the ICPA is NOT a regulatory authority

13.(ii)(b) It should be noted that the member must have a suitable Professional indemnity insurance policy in place before considering any work bringing them within scope of the financial services act.

Payroll Services and Workplace Pension Schemes

13.(iii) Members must make sure that as with other services a suitable engagement letter / agreement is signed. The client should be made aware of their responsibilities as regards supply of information, payment of wages and payment to HMRC of specific taxes and NIC and where appropriate Pension deductions under a Workplace Pension Scheme.

13.(iii)(a) The member should make sure that the client is aware of their responsibilities as to time scales for information and compliance and their responsibilities as to penalties for non time scale compliance or other errors.

13.(iii)(b) The member must ensure they are operating adequate software and obtain regular upgrades to ensure any software used complies with all current legislation as to payroll operation and compliance.

13.(iii)(c) The member has the same duty of care and compliance as laid down for all other services within the ICPA code of practice and ethics.

13.(iii)(d) The member has a further duty to ensure that all work is carried out efficiently and expediently to the time scale for information and wages payments as laid down in the agreement with the client.

Book-keeping

13.(iv) Members have identical duties of care and ethical practice in dealing with book keeping and record keeping matters on behalf of the clients as with all other matters concerned within this Code of Practice & Ethics.

13.(iv)(a) Members should ensure an engagement letter is signed for this work or if the work is part of an overall service to the client the original engagement letter contains a separate section specifically dealing with this issue. This engagement letter must clearly set out the members responsibilities and the extent of those responsibilities. When setting out the engagement basis of this work consideration must be given to all the following sub sections of section 13(iv)

13.(iv)(b) Within the scope of the money laundering act book keeping is a particular field and additional consideration has to be given to ensure the member operates within the relevant section of the act.

13.(iv)(c) It is recognised that accountancy work is changing to incorporate ever increasing amounts of record keeping on behalf of the client. The member has a duty of due diligence on behalf of the client. To recognise this responsibility of members and to protect the member undertaking such "super book-keeping" the following should always be applied.

13.(iv)(c)(i) The member should never undertake a degree of record keeping and or record entry such as to jeopardise the impartiality of the client / accountant relationship and render the member to the possibility of charge of being an employee or being prejudiced in their dealings with that clients affairs.

13.(iv)(c)(ii) The member must never undertake the degree of responsibility within a clients record keeping that enables the member to make physical money transfers or payments into or out of a clients bank accounts whether physical or by internet without that clients express written signed permission for any and all such transfers given received and lodged within the members records before such transfer takes place.

13.(iv)(c)(iii) The member must never be made or allow themselves to be made signatory either jointly or singularly to any clients banking accounts.

13.(iv)(c)(iv) When undertaking book-keeping of any degree for a client the member should always consider the extent of their own liability should any errors take place.

Company Secretarial

13.(v) The member must ensure that they have adequate skills within this area to consider undertaking this work.

13.(v)(a) The registering of clients own company at the members address for purposes of registered office should be considered carefully. The member should recognise the responsibilities placed on them by so doing.

13.(v)(b) The same responsibilities fall on the member within this section as within the remaining sections of this Code of Practice & Ethics

13.(v)(c) The member should consider their position as to impartiality and conflict of interests before agreement to become a company secretary for a client

Employment

13.(vi) Members accepting directorships or employment from a client and or accepting performance related payments from a client should consider carefully their position as to the intrinsic notions of impartiality, insurance, relationship, inducements conflict of interests, and money laundering regulations and should consult the specific sections of this and other pertinent documents.

Other Services

13.(vii) The supply of any service to a client in regards to work and or its provision does not absolve the member from any section of the ICPA Code of Practice and Ethics and the member should consider all aspects including insurance before undertaking such services.

13.(vii)(a) Members unsure of their position regarding undertaking extraneous works for a client should consult with their insurers before undertaking such works. They should also consider whether such works impinge on any section within this Code of Practice and Ethics.

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