



Guidance document in relation to Sanctions and Orders

15 October 2018

The Institute of Certified Public Accountants in Ireland (CPA Ireland)

Table of Contents

Section A	Introduction
Section B	Approach to Sanction
Section C	Sanctions and Orders
Section D	Other Relevant Issues to Sanction
Section E	Interpretation
Appendices	
Appendix 1:	Glossary of Terms
Appendix 2:	Sanction Table

Introduction

1. General

- 1.1. When a Formal Complaint is referred following an investigation, the Disciplinary Committee of CPA Ireland appoints a Disciplinary Tribunal from its members to determine the Formal Complaint. This document provides guidance to the Disciplinary Tribunal of CPA Ireland on imposing sanctions and Orders. It includes guidance on why sanctions are imposed and the factors that should be taken into account when deciding what sanction to impose, if any.
- 1.2. Its aim is to aid proportionality and consistency in decision making in the interest of providing an efficient, effective, transparent and fair disciplinary process in the public interest.
- 1.3. It also ensures that any member¹, who is the subject of a Complaint, is aware from the beginning of the process of the approach that CPA Ireland takes to imposing sanctions.
- 1.4. Members of the Disciplinary Tribunal must exercise their own judgement in making decisions. However, to ensure a consistent approach those decisions should be made within the Memorandum and Articles of Association contained in the Constitution of CPA Ireland, the Code of Ethics, the disciplinary framework (Bye-Law 6-Discipline) and this guidance. The relevant documents are available at www.cpaireland.ie.

2. Who uses this Guidance?

- 2.1. This guidance has been developed for the Disciplinary Tribunal.
- 2.2. In addition to the Disciplinary Tribunal, this guidance will also assist the Investigation Committee, the Appeal Tribunal and other persons involved in the Disciplinary Process including the Secretary of CPA Ireland, the Special Investigators and Independent Reviewers.
- 2.3. In relation to the Investigation Committee, guidance has also been provided at paragraph 10 on the making of Consent Orders.
- 2.4. This guidance also provides information to a member who is the subject of a Complaint and the likely sanction that may be imposed if a Complaint is upheld.

3. The Disciplinary Process

- 3.1. A strong ethical base is the hallmark of any Profession. CPA Ireland's guidance on ethical conduct ensures that members of the public can maintain confidence in the independence and integrity of members. A distinguishing mark of the Profession is its acceptance of the responsibility to act in the public interest.
- 3.2. Key to regulation in the public interest is CPA Ireland's disciplinary process, which allows CPA Ireland to take action where a member has not met the standards of conduct. CPA Ireland will only look into Complaints which give rise to liability to disciplinary action under CPA Ireland's Articles and Bye Laws. A member shall be liable to the disciplinary process if it is alleged that in the course of carrying out his professional duties or otherwise that the member is guilty of misconduct. Misconduct includes but is not confined to any act or default on the part of a registrant likely to bring discredit to himself/the Authorised Firm, CPA Ireland or the Profession.

1 Throughout this guidance, a reference to a member includes a Members, Affiliated Partners, Responsible Individuals, Students, Authorised Firms, AIPA/FIPA members, Member Firms and Affiliate Members associated with the aforesaid AIPA/FIPA members and Students unless the context suggests otherwise.

- 3.3. When a complaint is referred to the Disciplinary Committee for hearing it becomes a Formal Complaint. The Disciplinary Tribunal, appointed from members of the Disciplinary Committee, hears the complaint and decides whether the Formal Complaint has been proven in whole or part. In circumstances where the Formal Complaint is proven, the Disciplinary Tribunal will decide what sanction or combination of sanctions to impose, if any.

4. **Sanction Decisions**

- 4.1. The sanctions that can be imposed by the Disciplinary Tribunal in respect of each category of member are summarised in the Sanction Table in Appendix 2.
- 4.2. In addition, CPA Ireland maintains a Precedent Book which is a summary of cases found proven by the Disciplinary Tribunal and Consent Orders issued by the Investigation Committee. The names of the members have been anonymised. The decisions included in the Precedent Book are not binding on the Disciplinary Tribunal and are provided for information purposes only. A copy of the Precedent Book is provided to the Disciplinary Tribunal and is available to a member on request.

5. **Register of Findings and Orders**

- 5.1. The Secretary maintains a register of all findings and orders made. A copy of the register can be accessed at the offices of The Institute of Certified Public Accountants in Ireland (CPA Ireland), 17 Harcourt Street, Dublin 2, D2 W963.

A. **Approach to Sanction**

6. **Approach to Sanction**

6.1. **Purpose of sanctions-The Public Interest**

The primary aim of sanction is the protection of the public interest and not punishment, but it is recognised that the imposition of sanction may have a punitive effect. Then public interest must be at the centre of any decision made in relation to sanction.

In relation to the Profession, the public interest includes:

- a) The protection of members of the public;
- b) The maintenance of public confidence in the Profession and in CPA Ireland;
- c) Declaring and upholding proper standards of conduct; and
- d) Correcting and deterring breaches of those standards.

6.2. **Proportionality and Approach to Sanction**

Any sanction imposed should be proportionate. Therefore, a severe sanction should not be imposed for a minor offence nor a minor sanction imposed for a serious offence.

The sanction in each case must demonstrate a considered and proportionate balance between:

- a) The public interest;
- b) The interests of the CPA Ireland's members;
- c) The interests of the member in the case,
- d) The seriousness of the case; and
- e) The mitigating and aggravating factors in the case.

Where a Disciplinary Tribunal has decided that a Formal Complaint has been upheld, then the Disciplinary Tribunal should decide on the seriousness of the conduct which has been found proven. In each case, the Disciplinary Tribunal should consider the

seriousness of the proved conduct in light of the potential risk of harm, rather than the actual harm or outcome.

The Disciplinary Tribunal should then proceed to consider all of the sanctions available, starting with the least restrictive sanction taking into account the principle of proportionality and weighing the interests of the public against those of the member. The interests of the member include the impact on the member’s career and the right of the member to earn a livelihood.

As part of the decision making process, before deciding the sanction, the Disciplinary Tribunal must take into account any aggravating or mitigating factors together with any evidence presented, in order to ensure the sanction protects the public interest, is appropriate and proportionate.

Before making its final determination on sanction, the Disciplinary Tribunal should review the proposed sanction to ensure that it is satisfied that the sanction it has decided to impose is:

- a) Sufficient; and
- b) No more than is necessary to achieve the purpose of sanctions.

6.3. Mitigating and Aggravating Factors

As part of the proportionate decision-making process, the Disciplinary Tribunal should take into account all mitigating and aggravating factors in a case together with any evidence presented and submissions made by the parties.

Any mitigating and aggravating factors must be balanced against the purpose of imposing sanctions i.e. the public interest.

Relevant mitigating and aggravating factors may be brought to the Disciplinary Tribunal’s attention not only in relation to the alleged misconduct at the time it occurred; but factors may also be presented in relation to the member’s circumstances at the time that the Disciplinary Tribunal is determining sanction. Examples of aggravating and mitigating factors are set out in the tables below. This list is not exhaustive and not all factors will apply in every case.

6.4. Mitigating Factors

Mitigating Factors
Minimal or no impact on the public interest and/or little or impact on the reputation of CPA Ireland or the Profession.
<p>Evidence of insight and understanding of the issues concerned.</p> <p>A member is likely to have insight for example, if he or she:</p> <ul style="list-style-type: none"> • accepts that he or she should have behaved differently; • self- reported and/or accepted the conduct issues; • has taken steps to promptly rectify the particular failing and or wrongdoing; • has taken steps to remediate the wrongdoing through for example, training, coaching, mentoring, updating skills and knowledge. However, it should be noted that there may be cases where the conduct is so serious and or persistent that despite the remediation taken, action is needed to protect public confidence and maintain standards in the Profession.

When considering insight, it is necessary to take into account the specific facts of each case, the circumstances of the member and the matters giving rise to the disciplinary process. The Disciplinary Tribunal should be aware that the member's circumstances for example, the member's health or cultural differences, could affect how the member expresses insight.
The level of seriousness of the wrongdoing.
Personal mitigation, ill-health, financial circumstances, good standing.
The degree of responsibility of the member in the wrongdoing.
The stage of the member's career and experience.
Other relevant information including references or testimonials from third parties.

6.5. **Aggravating Factors**

Aggravating Factors
High public interest impact and/or damage to the reputation of CPA Ireland and/or the Profession of accountancy.
<p>Lack of insight and understanding of the issues concerned.</p> <p>A member is likely to lack insight if (s)he:</p> <ul style="list-style-type: none"> • Refuses at any stage to accept their mistakes or apologise; • fails or refuses to take remedial action to address the issues concerned; • conceals the wrongdoing; • fails to co-operate with CPA Ireland's investigation into the complaint; • fails to tell the truth during the hearing. <p>When considering insight, it is necessary to take into account the specific facts of each case, the circumstances of the member and the matters giving rise to the disciplinary process. The Disciplinary Tribunal should be aware that the member's circumstances for example, the member's health or cultural differences, could affect how the member expresses insight.</p>
Failure to respond to correspondence or other communications or co-operate fully with the enquiries or investigations of CPA Ireland. ²
Repeated course of misconduct over a period of time.
Poor previous disciplinary or regulatory history.

2 Bye-Law 6.8.1

The benefit derived or likely to be derived from the conduct by the Member, including any financial benefit accrued to the Member as a result of the conduct giving rise to the Formal Complaint.
The conduct or cause is likely to cause the loss of significant sums of money to the Complainant and/or any third party.
The conduct was dishonest, fraudulent, deliberate or reckless.
The level of seriousness of the wrongdoing.
The degree of responsibility of the member.

6.6. Evidence to support mitigating and aggravating factors

The Disciplinary Tribunal must assess the evidence in respect of any mitigating and aggravating factors presented by the parties, to include documents presented to support such aggravating and mitigating factors. The Disciplinary Tribunal must decide what weight, if any, to give to the evidence.

6.7. Reasons

The Disciplinary Tribunal should give clear and cogent reasons for its decision on sanction. Reasons are necessary so that the parties and/or the Appeal Tribunal (if a case is appealed) understand the reasons why the Disciplinary Tribunal has decided to impose a sanction or combination of sanctions.

B. Sanctions and Orders

7. Sanctions

7.1. This section describes the sanctions and Orders that can be made in respect of a Member by the Disciplinary Tribunal³. However, there are a number of different categories of members⁴ regulated by CPA Ireland and the sanctions that can be imposed by the Disciplinary Tribunal depend on the category of member appearing before the Disciplinary Tribunal. Therefore, this section contains a non-exhaustive list of the sanctions and Orders than can be made by the Disciplinary Tribunal. Bye-Law 6-Dsicipline should be consulted for the Orders that can be made in respect of each category of member.

7.2. If a Disciplinary Tribunal makes a finding that a Formal Complaint has been proved in whole or in part, it may make any one or more of the following Orders against a Member as it considers appropriate having regard to the Disciplinary Tribunal's views as to the nature and seriousness of the Formal Complaint, any previous Complaint in respect of which a finding or a finding and an Order have been made against the Member and any circumstances that the Tribunal considers relevant.

³ These are the sanctions set out in Bye-Law 6.32.1 in respect of Members.

⁴ See footnote 1 above.

7.3. It is also important for the Disciplinary Tribunal when imposing sanction to be assured that the sanction or combination of sanctions imposed adequately protects the public interest and that the member has insight and recognises any steps needed to be taken to remediate.

7.4. The Disciplinary Tribunal can also make any Order upon such terms and conditions (if any) as the Disciplinary Tribunal in its absolute discretion may consider appropriate.

a. An Order that no further action be taken

7.5. The Bye-Laws do not require the Disciplinary Tribunal to impose a sanction in every case. Therefore, it is open to the Disciplinary Tribunal to find a Formal Complaint proven and make an Order that no further action be taken.

7.6. However, if the Disciplinary Tribunal decides to take no action it must be satisfied that it is in the public interest to impose no sanction and must make it clear in its reasons how it came to that decision.

7.7. Having considered the general principles set out above, if the Disciplinary Tribunal decides that a sanction should be imposed, it should start by considering the lowest available sanction.

b. Reprimand

7.8. A reprimand is a measure formally censuring or reprimanding the Member. A reprimand is likely to be suitable where the conduct giving rise to disciplinary liability is of low to medium severity and there is no continuing risk to the public. Further, where the sanction being considered is reprimand, it is important that the member can demonstrate insight into the conduct found to be proved. In addition, the Disciplinary Tribunal should consider any aggravating and mitigating factors, for example, the length of time of the misconduct, whether the misconduct was inadvertent or a deliberate breach of the standards, timely admission of the misconduct and the adverse consequences if any, of the misconduct.

7.9. Before making its decision the Disciplinary Tribunal should consider whether the sanction of reprimand is sufficient in the public interest; and whether this sanction should be imposed on its own or together with another Order, such as a fine.

7.10. If the Disciplinary Tribunal decides that a reprimand, on its own or together with another sanction is not sufficient, then it should consider the next available sanction. Whether a sanction is sufficient or not will depend on the seriousness of the misconduct, the protection of the public and the aggravating and mitigating factors present.

c. Severe Reprimand

7.11. A severe reprimand is appropriate where the disciplinary matters are of medium to-high severity and are not such which give rise to a continuing risk to the public such as to affect membership status. Further, where the sanction being considered is severe reprimand, it is important that the Member can demonstrate insight into the conduct found to be proved. In addition, the Disciplinary Tribunal should consider any aggravating and mitigating factors, for example, the length of time of the misconduct, whether the misconduct was inadvertent or a deliberate breach of the standards, whether the misconduct is an isolated incident, the timely admission of the misconduct and the adverse consequences if any, of the misconduct.

- 7.12. Before making its decision the Disciplinary Tribunal should consider whether the sanction of severe reprimand is sufficient in the public interest; and whether this sanction should be imposed on its own or together with another order, such as a fine.

d. Requirement to carry out a course of action within a certain time period

- 7.13. The Disciplinary Tribunal can require a member to carry out a course of action within a certain time period. This Order can be made as a standalone Order or in addition to other sanctions. This Order can also be made in lieu of any other sanctions that could be made in relation to the Member and failure to comply with the Order will result in the default order being activated.

- 7.14. The purpose of this sanction is to remedy any issues or deficiencies while protecting the public. A Member could be asked for example, to facilitate a practice or a quality assurance review or to undergo a course of education or an examination.

- 7.15. This sanction may be appropriate where there is a shortcoming in a specific area or areas of the Member's practice or performance. This Order is likely to be most appropriate and effective where the Member has insight and the Disciplinary Tribunal is satisfied that the Member will comply with the Order. It is important that any Order requiring action to be taken by the Member is appropriate, proportionate and workable.

- 7.16. In determining the time period for compliance with the Order, the Disciplinary Tribunal should consider whether the Order takes effect immediately and its duration, taking into account any submissions made by the parties.

e. Fines

- 7.17. The Disciplinary Tribunal can impose a fine of up to €30,000. A fine can be imposed alone or in conjunction with other appropriate sanctions. The level of the fine imposed must be proportionate and reflect the seriousness of the misconduct.

- 7.18. The Disciplinary Tribunal when considering whether a fine should be imposed can also take into account a number of other factors. For example, this could include but is not limited to whether the member has incurred any financial gain or benefit; or has avoided any loss as a result of the misconduct. In addition, other relevant factors may include whether the member put at risk monies (client monies or otherwise) and the value of any relevant transactions.

- 7.19. When considering the amount of the fine to be imposed the Disciplinary Tribunal must ensure that the fine is proportionate. Further, the Disciplinary Tribunal should take into account the means of the Member to pay the fine and should consider any submissions made by the Member on this issue.

f. Suspension

- 7.20. Suspension is a temporary measure aimed, generally, at public protection and in circumstances where corrective or remedial action is being taken. Suspension has a deterrent effect and can be used to send out a signal to the Member, the Profession and public about what is regarded as conduct inappropriate for a Member.

- 7.21. Suspension is appropriate in circumstances where permanent exclusion is not considered necessary, but it is considered necessary to deny membership status temporarily. Factors which may give rise to an Order of suspension rather than exclusion will include the Member's insight, where the Disciplinary Tribunal is satisfied

that the conduct or incident is unlikely to be repeated or there is evidence that the Member has taken steps to mitigate the conduct and their actions.

7.22. A Member's rights and privileges, which include any practising certificate, auditing certificate, licence or authorisations issued, are suspended during the suspension period.

7.23. The Disciplinary Tribunal can impose a sanction for such period as it thinks fit or pending the fulfilment of conditions imposed by the Tribunal. In determining the length of the suspension it will be necessary to take into account the nature and seriousness of the conduct, the risk to the public and the necessary period to carry out any action or remediation.

g. Ineligibility/Suspension/Withdrawal of practising certificate, authorisations licences or registrations

7.24. These Orders may be made by the Disciplinary Tribunal where it is of the view that the Member's Exclusion is not warranted, but that the matters which have been found proven are serious enough to restrict a Member's ability to practise in all or some areas. In coming to this decision the Disciplinary Tribunal will need to take into account the nature and seriousness of the conduct and the risk to the public if the Member is allowed to practise unrestricted.

h. Exclusion

7.25. Exclusion from membership is an appropriate sanction for the most serious of disciplinary matters. It is appropriate where the person is no longer considered fit to be a Member of CPA Ireland and the conduct is fundamentally incompatible with being a member.

7.26. Exclusion may be appropriate for example where there is a serious departure from the relevant standards which can include:

- repeated defective work and or misconduct;
- lack of insight or understanding of the seriousness of the misconduct or the consequences of such misconduct;
- deliberate and or reckless disregard in respect of the principles and standards of CPA Ireland;
- causing a serious adverse impact on one or more clients or to the public deliberately or through incompetence;
- a continuing risk to clients or members of the public;
- dishonesty;
- abuse of trust or position;
- attempted cover up of the misconduct; and/or
- criminal convictions.

C. Other Relevant Issues to Sanction

8. Costs

- 8.1. The payment of costs is not a sanction and the issue of costs is decided after the sanction has been determined by the Disciplinary Tribunal or if appealed, by the Appeal Tribunal.
- 8.2. The Disciplinary Tribunal (or in the case of an appeal, the Appeal Tribunal) may in its absolute discretion, direct that a member pays a sum by way of costs to CPA Ireland. In determining such sum for costs the relevant Tribunal may take account of any or all fees, costs and expenses of whatsoever nature incurred during the disciplinary process.

9. Emergency Powers

- 9.1. Both the Investigation Committee and the Disciplinary Committee have emergency powers to take action where the protection of the public requires the granting of the Order. These are known as Emergency Orders in the case of the Investigation Committee, and Intervention Orders in the case of the Disciplinary Committee (or an appeal upheld by the Appeal Tribunal). These Orders can result, for example, in the suspension of membership, a practising certificate or an authorisation, licence or permit held by a Member.
- 9.2. The making of Emergency and Intervention Orders does not prevent the full disciplinary procedures being carried out in relation to a Complaint. When an Emergency or Intervention Order is made no allegations or findings of fact have been found proven. Further, the test for the making of an Emergency or Intervention Order is different to the making of Orders by the Disciplinary Tribunal.
- 9.3. Therefore, when considering a Formal Complaint and any Order to be imposed as a sanction, the Disciplinary Tribunal should not give weight to whether an Emergency or Intervention Order has been made, including the length of any such order made.

10. Consent Orders

- 10.1. Consent Orders are orders that can be agreed between the Investigation Committee and a member.
- 10.2. The Investigation Committee can decide to offer a Consent Order to a member where it is of the view that there is a prima facie case of misconduct. Any Consent Order made should be proportionate, appropriate and workable.
- 10.3. When making a Consent Order the Investigation Committee should be satisfied that the Consent Order is sufficient to protect the public and addresses the concerns about the member's practice. Further, a Consent Order is likely to be suitable where the member has insight into his or her conduct and is likely to comply with any conditions agreed as part of the Order.
- 10.4. Consent Orders are not likely to be suitable for example where the misconduct is of a very serious nature, the public interest cannot be upheld by the making of a Consent

Order or if the conduct is such that if findings were made before the Disciplinary Tribunal that it could lead to the exclusion of the member from the Profession.

10.5. The types of Consent Orders that can be made by the Investigation Committee are set out in Bye-Law 6. For example, in the case of a Member, if the Investigation Committee decides to make a Consent Order, it can, with the consent of the Member⁵, make any of all of the following Orders:

- that the Member be reprimanded;
- that the Member be fined a sum not exceeding €30,000
- that the Member be required to comply with certain conditions laid down by the Investigation Committee
- or carry out a particular course of action prescribed by Investigation Committee

10.6. In addition, the Investigation Committee, with the consent of a member, can include in the Consent Order, a direction as to costs, if any, to be paid by the member and the extent of the publicity to be given to the Consent Order.

10.7. Before making a Consent Order, the Investigation Committee shall give written notice to the member of the proposed Consent Order, with the member's agreement with such orders, costs and publicity. The Order shall state that where a member does not communicate his or her written agreement to the proposed Consent Order within a period of not less than 21 days from the date of notice⁶, the Complaint shall be referred to the Disciplinary Committee.

11. **Publication of Findings and Orders**

11.1. The procedure for the publication of findings and orders of the Investigation Committee and the Disciplinary Tribunal and the Appeal Tribunal is set out in Bye-Law 6- Discipline and the Institute's Constitution. In addition, if the sanction relates to audit work undertaken by a Member or Firm, regard shall be taken of the principles governing the timing and manner of disclosure of penalties and sanctions as approved by IAASA.

11.2. The Disciplinary Tribunal shall publish its findings and Orders following the making of one of the Orders in Section C.

11.3. However, where the Disciplinary Tribunal Order has made an Order that no further action be taken in relation to the Formal Complaint, it shall not publish the findings or the Order unless the member requests that the finding and the Order be published.

11.4. The Secretary shall maintain a register of all findings and orders, including Consent Orders, made by Disciplinary Tribunals and the Appeal Tribunal and the Investigation Committee.

⁵ These are the Consent Orders that can be made in respect of a Member. For a full list of Consent Orders that can be made against members, Bye Law 6-Discipline should be consulted.

⁶ The period of 21 days can be extended on written request at the sole discretion of the Investigation Committee

D. Interpretation

12. Interpretation in relation to guidance

- 12.1. This guidance has been approved by Council of CPA Ireland on **[insert]**.
- 12.2. This guidance may be revised from time to time, withdrawn or replaced. In the event of any conflict between this document and the Memorandum and Articles of Association contained in the Constitution of CPA Ireland, the Disciplinary Bye-Laws, or any other rules or regulations issued thereunder, those Memorandum and Articles of Association, Disciplinary Bye-Laws, rules or regulations will prevail.
- 12.3. Nothing in this guidance should be treated as a source of legal advice to any user of the guidance. Members are recommended to obtain their own legal advice.

Appendix 1: Glossary of Terms

“Affiliated Partner” means a person, not being a Member of the Institute, to whom the Registration Committee has granted Affiliated Partner status.

“Appeal” means an appeal against a finding and/or Order of a Disciplinary Tribunal.

“Appeal Panel” means the panel of persons appointed as such under Article 49.

“Appeal Tribunal” means a tribunal appointed under the Bye-Laws to hear an Appeal.

“Authorised Firm” means a Firm which is authorised to practise as a Statutory Audit Firm, a Non Audit Firm or authorised under Investment Business Regulations.

“Authorised Person” means a person who has been duly authorised by the Council to do anything or have responsibility for any matter on behalf of the Council.

“Bye-Laws” means all bye-laws made by the Council in accordance with the Institute’s articles of association and for the time being in force.

“Complaint” means any complaint, allegation, expression of concern, matter or event touching or apparently touching upon the conduct (whether by act or omission), behaviour, performance or affairs of any Member, Authorised Firm, Affiliated Partner, Responsible Individual or Student in respect of any of the matters mentioned in the Bye-Laws whether brought to the attention of the Secretary by a Complainant or otherwise coming to the attention of the Secretary.

“Complainant” means a person who brings a Complaint to the attention of the Secretary.

“Consent Order” means a Consent Order as defined by Article 49(j). Article 49(j) defines Consent Orders as orders made with the consent of the Member, Authorised Firm, Affiliated Partner, Responsible Individual, or Student concerned.

“Council” means the Institute’s board of directors.

“CPA Ireland” means the Institute of Certified Public Accountants in Ireland.

“Disciplinary Committee” means the committee appointed as such under Article 49;

“Disciplinary Tribunal” means a tribunal appointed under the Bye-Laws to hear a Formal Complaint;

“Emergency Order” means an Emergency Order as defined by Article 49(j). Article 49(j) defines and Emergency Order as orders made by the Investigation Committee (which can be upheld on appeal to the Disciplinary Committee) where the Committee is satisfied that a strong and clear case has been established that the protection of the public requires the granting of the Order.

“Formal Complaint” means a Complaint that has been referred to the Disciplinary Committee by the Investigation Committee in accordance with the Bye-Laws.

“Independent Reviewer” means the Independent Reviewer appointed under Article 49.

“Investigation Committee” means the committee appointed as such under Article 49.

“Intervention Order” means an Intervention Order as defined by Article 49(j). Article 49(j) provides that Intervention Orders are orders made by the Disciplinary Committee (or on appeal upheld by an Appeal Tribunal) without conducting the full disciplinary procedures where the Disciplinary Committee decides that a Complaint laid before it or facts and matters that have been brought to its attention

establish that there is a strong and clear case that the protection of the public interest requires the making of such and Order

“Institute” means the Institute of Certified Public Accountants in Ireland.

“Institute’s Auditing, Accounting and Ethical Standards” means those standards as are from time to time considered to be appropriate to Members, Authorised Firms, Affiliated Partners, Responsible Individuals and Students and which are designated as being the Institute’s Auditing, Accounting and Ethical Standards in Bye-Laws made by Council pursuant to Article 10(d).

“Member” means an Associate, Fellow of the Institute and A.I.P.A. / F.I.P.A Member means a member of IIPA as at 1 September 2017 and who is admitted to membership on 1 September 2017. “Membership” shall be construed accordingly.

“Non-Audit Firm” is an entity regardless of its legal form that is approved as a “Non-Audit Firm” in accordance with Bye Law 13.

“Order” means, as the case may be, an order of a Disciplinary Tribunal, an order of an Appeal Tribunal or a Consent Order or an order for costs made under the Bye-Laws;

“Public Practice” means practice as a public accountant in the capacity of sole principal, in partnership or through the medium of a body corporate or otherwise and practice as applied to an accountant shall have the same connotation; and the decision by Council as to whether or not a person is engaged in Public Practice shall be conclusive.

“Respondent” means any Member (to include A.I.P.A. / F.I.P.A. members), Authorised Firm, Affiliated Partner, Responsible Individual or Student in respect of whom a Formal Complaint has been referred to the Disciplinary Committee.

“Responsible Individual” is a Statutory Auditor and registered as a Responsible Individual in accordance with Bye Law 13.

“Student” means a student registered with the Institute and includes a student who has passed the qualifying examination but has not satisfied the other conditions applicable to membership.

“Secretary” means the company secretary of the Institute appointed pursuant to Article 75 or Article 40(g).

“Special Investigator” means a person appointed as such under Article 50 in accordance with the Bye-Laws.

The “Office” means the registered office for the time being of the Institute.

The “Memorandum” and the “Articles” mean respectively the memorandum of association and the articles of association of the Institute for the time being in force and the Memorandum and Articles shall be construed accordingly.

The **“Profession”** means the business or profession of Accountants and/or Auditors.

The “Public Service” means administrative organisations of central, regional or local government and all public bodies of a non-industrial character; and the decision of the Council as to whether or not a person is engaged in the Public Service shall be conclusive.

The “Register” means the register of Members to be kept pursuant to Section 1199of the Act.

The “State” means Ireland. The “United Kingdom” means the United Kingdom of Great Britain and Northern Ireland.

Appendix 2: Sanction Table

Orders – Disciplinary/Appeal Tribunal (Bye Law 6.32) ⁷					
Order		Members	Affiliated Partner/ Responsible Individual	Student	Authorised Firm
	No further action	✓	✓	✓	✓
	Reprimand	✓	✓	✓	✓
	Severe Reprimand	✓	✓	✓	✓
	Requirement to carry out certain course of action/Order to carry out certain course of action in lieu of another Order ⁸	✓	✓	✓	✓
	Suspension (of practising rights/status)	✓	✓	✗	✗
	Prohibition from using the title Certified Public Accountant for a specified period	✗	✗	✗	✓
	Withdrawal of Practising Certificate/Status/registrations/authorisations	✓	✓	✗	✓
	Ineligibility to hold a practising certificate	✓	✗	✗	✗
	Withdrawal of insolvency licence	✓	✗	✗	✗
	Ineligibility for insolvency licence	✓	✗	✗	✗
	Withdrawal of other authorisations/licences/permits	✓	✗	✗	✗
	Ineligibility for such a period (not exceeding two years) to sit an examination(s) (or parts thereof) of CPA Ireland	✗	✗	✓	✗
	Disqualification from sitting an examination(s) (or parts thereof) of CPA Ireland	✗	✗	✓	✗
	Exclusion	✓	✗	✗	✗
	Unfit to become a Member	✗	✗	✓	✗
	Costs	✓	✓	✓	✓
	Fines	€30,000 maximum	€30,000 maximum	✗	€30,000 maximum per partner

⁷ This table is a summary of the Orders that can be made by the Disciplinary Tribunal/Appeal Tribunal. The Bye-Laws should be consulted for the precise wording of the Orders that can be made in respect of each category of member.

⁸ Failure to comply with an Order, made in lieu of any of the other Orders that could be made requiring a member to carry out a certain course of action in a certain time period, shall result in a default Order being activated.