INSTITUTE OF CHARTERED ACCOUNTANTS, GHANA

DISCIPLINARY COMMITTEE

STANDARD OPERATING POLICY

Contents

DEFINITIONS

ACT means an Act of Parliament of the Republic of Ghana;

ALLEGATION means an allegation arising out of a conduct matter which is reported to the Committees under the second schedule of Institute of Chartered Accountants, Ghana Act, 2020 (Act 1058), L.I 2476, IESBA Code of Ethics, and laws of Ghana.

APRC means Accountancy Practice Review Committee a statutory committee set up and mandated under the third Schedule of Act 1058;

COMPLAINANT means any person or body who makes a complaint against the Respondent and thereby has an interest in the outcome of the proceedings.

COMPLAINT means the facts and reasons upon which the complainant claims and demands are based.

CHARGES means the allegations against the Respondent in accordance with the Institute's Framework which are formally set out in the Notice of Hearing.

'DAYS' means calendar days of the week excluding weekends and public holidays;

HEARING means the formal examination of a case before the Disciplinary Committee; unless the Council otherwise determines, be held in camera;

'**INSTITUTE'** means Institute of Chartered Accountants, Ghana;

'INVESTIGATION COMMITTEE' means the Committees under second schedule of Act 1058

LAWS OF THE INSTITUTE' has the meaning ascribed to it but not limited to Act 1058, L.I 2476, IESBA Code of Ethics, and laws of Ghana.

MEMBER means a member of the Institute: Fellow, full member, Associate member, ATSWA member, student member and firm member;

NON- MEMBER OF THE INSTITUTE means a person who is a member of another professional accountancy body; or has academic qualification in accounting and is employed in an accountancy related – field;

MEETING' means a meeting by a Panel held in accordance with clause 9 of the Third Schedule of Act 1058.

NOTICE means 14 days' notice given to Parties to respond to the Disciplinary Committee;

PASC means Public Accountancy Supervisory Committee, a statutory committee mandated under the third Schedule of Act 1058;

'**PANEL'** means a panel of the Disciplinary Committee which considers the Charge against the Respondent

‘**PARTIES’** means the Presenting Officer on behalf of the Institute and the Respondent (or the Respondent’s legal representative) at the Hearing and specifically excludes the Complainant;

‘**PRESENTING OFFICER’** means the Solicitor, Counsel and/ or staff of the Institute responsible for preparing and/or presenting the Institute's case at the Hearing;

‘**PROFESSIONAL CONDUCT STAFF** means the staff of the Institute charged with administrative responsibility for the Hearing;

‘**THE PUBLIC’** includes members of the press and the public generally, but excludes the Parties, their legal representatives, and employees of the Institute whose presence is necessary for the administrative functioning of the Hearing;

‘**THE RESPONDENT’** means a Member and Non – Member of the Institute who is the subject of the disciplinary proceedings. If the Respondent does not attend but is represented, ‘the Respondent’ will include their representative

QAM means Quality Assurance Monitoring Department of the Institute;

QUORUM means three members of the committee present in a meeting as a panel.

REFERRAL DECISION’ has the meaning given to

This policy covers only matters referred to the disciplinary committee under the provisions of the law that established the committee.

PRINCIPLES AND GENERAL GUIDELINES

THIS POLICY SHALL ADOPT THE PRINCIPLES AND GUIDELINES PROVIDED UNDER SCHEDULE 3 OF ACT 1058 AND L.I. 2476 AND IESBA CODE OF ETHICS.

1. PURPOSE:

The Disciplinary Committee is established by the Third Schedule of Act 1058 to receive, inquire, hear, consider and take decisions relating to complaints or allegations of professional misconduct against a member of the Institute and non-members. The Committee aims to uphold the Institute's standards, values, and policies while ensuring the rights and well-being of all involved parties.

The Disciplinary Committee Standard Operating Policy (SOP), sets out procedures for addressing complaints of professional misconduct as required by Institute of Chartered Accountants Ghana Act, 2020 (Act 1058) and Institute of Chartered Accountants Ghana Regulations, 2023 (L.I 2476), and International Code of Ethics for Professional Accountants (IESBA Code of Ethics).

The SOP covers definitions, principles, committee composition, roles, disciplinary procedures, sanctions, appeals, confidentiality, and review mechanisms.

The Committee is independent of the Institute and exercise their own judgement in making decisions:

a. According to the established facts and supporting evidence provided with particular regard at all times to the regulatory framework set out in Act 1058, L.I. 2476, IESBA code of Ethics, Policies and Directives by Council, and laws of Ghana.
b. Taking account of the regulatory risk posed by the certificate or licence holder's history
c. In accordance with the standard of proof, which on ICAG regulatory matters is on the balance of probabilities
d. The mandate by the Institute to regulate the accountancy profession in Ghana.

2. COMMITTEE COMPOSITION:

The Committee consist of:

a. A Chairperson who need not to be a member of the Institute;
b. At least two members of the Institute;

c. A lawyer of not less than ten years standing at the Bar, who is a legal advisor to the Committee;

d. One other person determined by the Council.

e. Members should be trained in disciplinary procedures, conflict resolution, and relevant organizational policies.

f. The Committee should be diverse and representative of different departments or areas within the organization.

3. ROLES AND RESPONSIBILITIES:

3.1 Chairperson not limited to:

a. Preside over committee meetings.

b. Ensure adherence to procedures and timelines.

c. Facilitate communication among committee members and involved parties.

d. Reviewing and signing off of proceedings of meetings.

3.2 Members not limited to:

a. Review disciplinary cases impartially and objectively.

b. Gather relevant information and evidence.

c. Evaluate the severity of the offence and recommend appropriate disciplinary actions.

d. Maintain confidentiality throughout the process.

4. PROCEDURES:

4.1 Receipt of Complaint:

a. All complaints of professional misconduct should be submitted in writing to the Council;

b. Upon receipt of the Complaint by Council, the Council shall refer the complaints to the disciplinary committee.

c. The Council on its own accord, may, refer the conduct of a member of the institute to the disciplinary committee where the Council is satisfied that the conduct constitutes professional misconduct.

d. Complaints should include detailed information, such as the nature of the offence, date, time, involved parties' brief facts and evidence of the professional misconduct.

4.2 Preliminary Review:

a. The Council shall cause a statement to be prepared setting out the matter to be investigated by either the Accountancy Practice Review Committee or the Public Accountancy Supervisory Committee where necessary.

b. The Chief Executive Officer shall transmit a copy of the statement to each member of the committees mentioned in (a) and to the person whose conduct is to be investigated.

c. Where the inquiry is as result of a petition or complaint alleging professional misconduct by any person, the Chief Executive Officer shall, in addition, transmit a copy of that petition or complaint to that person and the members of the Disciplinary Committee.

d. The Disciplinary Committee shall receive investigated complaints from the Public Accountancy Supervisory Committee and Accountancy Practice Review Committee for the Committee's consideration.

e. The Disciplinary Committee shall conduct an initial review to determine the validity and seriousness of the complaint.

f. If the complaint is deemed valid, the Disciplinary Committee under the second schedule of Act 1058 will proceed with a formal inquiry.

4.3 Investigation:

a. Gather evidence, interview witnesses, and interview the accused individual(s) and firms.

b. Maintain thorough and accurate documentation throughout the investigation process by the Secretariat.

c. Where the Council is of the opinion that the evidence of a person, or a production by the person of a document is necessary to enable a matter to be investigated by the committee, the Chief Executive Officer shall require the attendance of that person, or the production by the person of the document at the time and place specified in a notice to be delivered to.

d. The Committee shall develop a schedule for the hearing of the complaints.

4.4 Notice of hearing

a. The Chief Executive Officer shall give notice of the first date fixed for the inquiry to the person whose conduct is the subject of the disciplinary process.

b. A notice shall be delivered at least fourteen days before the date fixed for the inquiry by hand, electronic mail, fax or registered letter addressed to the last known address or place of residence of that person.

c. Where a person to whom a sufficient notice has been given fails to appear in person or is not represented by Counsel, the inquiry may be held by the committee in the absence of that person.

d. Notice of a date to which the inquiry is adjourned shall be delivered by the committee personally to the person whose conduct is the subject of inquiry or be delivered in the manner provided in the clause above.

4.5 Evidence (Written Submission)

a. Where a person to whom sufficient notice has been given to give an evidence to the committee fails to appear in person or is not represented by counsel, the inquiry may be held by the committee in the absence of that person.

b. The committee may administer an oath or affirmation to a person who is required to give evidence before the committee.

c. A person who refuses to be sworn or affirmed, or to answer a question put to that person concerning any matter in respect of which the disciplinary proceeding is held commits offence under Act 1058.

d. A person, who on examination on oath or affirmation before the committee, willfully gives false evidence commits an offence under Act 1058.

e. Copies of documents produced as evidence shall be shared simultaneously with parties within fourteen (14) days.

f. The Disciplinary Committee shall consider that the party has no evidence to produce if the party fails to submit any form of evidence as ordered by the Disciplinary committee or the Chief Executive Officer within the stipulated time. Notwithstanding the above, the party who fails to submit his evidence within the stipulated time will need leave of the Disciplinary Committee to submit his evidence.

g. The committee shall proceed with the hearing if a party fails to submit his/her evidence.

4.6 Hearing and Plea Taking

a. The Committee shall communicate the date of the hearing or plea taking to parties within fourteen (14) working days.

b. Parties who may not be able to attend the disciplinary committee hearing or plea taking date may in formal writing communicate to Chief Executive Officer five (5) days before hearing.

c. A person or parties who are subject of disciplinary procedure may decide to conduct proceedings by themselves or represented by a lawyer through the process.

d. All hearings shall be held in camera.

e. At the hearing, the chairperson shall introduce the committee members, then allow the parties present to introduce themselves and in the capacity they appear before the Disciplinary Committee.

f. The Committee's protocols shall be read out.

g. The Individual(s) or firm (s) shall be reminded of their right to legal representation.

h. The proceedings shall be recorded both manually and electronically.

i. The charges shall be read by the Secretary or the Prosecutor to the Individual (s) or firm(s) whose conduct is a subject of disciplinary procedure.

j. The individual(s) or firm(s) shall have the option of pleading liable, not liable or liable with an explanation of the charges as stated in the charge sheet against them.

k. The pleas of the individual (s) or firm(s) shall be taken, and the facts of the case shall be read out. Where the Respondent pleads either liable or liable with explanation, the committee takes a decision after the discharge of the Respondent. Where the Respondent pleads not liable, the matter is then adjourned for parties to exchange documents. The period for the exchange of documents by parties is fourteen (14) days including the date of the procedure.

l. A party seeking to amend his/her document(s) after the fourteen (14) day period for exchange of documents will need to seek leave of the Disciplinary Committee to amend such document(s).

4.6.1 Proceedings

a. The Respondent attends the hearing in person or virtual when the circumstances call for so.

b. The Institute will issue a link for a person who for a justifiable reason may not be able to attend the hearing in- person.

c. The Representative at the hearing must be the Managing Partner or the Partner who signed the audit opinion or verified the audit account from the firm in question accompanied by their legal representative(s).

d. Individual(s) who are subject of the disciplinary proceedings may be accompanied by their legal representatives.

e. A Member who is appearing before the Disciplinary Committee may also bring along a support person if they wish, such as a friend, family member or a working colleague.

f. The Respondent(s) may choose to attend the hearing without a legal representative.

g. At the hearing the Respondent may be sworn in as a witness guided by the legal representative if any, or the Respondent’s case may be presented by the lawyer with the liberty to call a witness.

h. The Institute’s case may be presented by the lawyer, with the option to call a witness or by a Prosecutor, who may call a witness if needed.

i. Either party may call as many witnesses as they so wish in a particular case.

j. Either party may cross examine after presenting their respective cases.

k. The Legal representatives of either party may want to conduct re-examination after cross – examination.

l. The Committee may ask questions after the cross examinations or after re – examination if so be.

m. The Committee discharges the parties after the committee is satisfied with answers provided by parties.

n. When the Disciplinary Committee is reconstituted in the middle of an ongoing case, that case will have to start de novo.

1.6.2 Proceeding in absence

a. If neither the Respondent nor the representative attends the hearing after the Committee is convinced that enough notice had reached the Respondents, the case may be heard in their absence, or

b. The Committee may take a decision based on the Respondent's written response to the charge(s) if the Respondent make such request or at the Committee's own volition.

4.7 Decision Making:

a. The Committee shall evaluate the findings and determine whether disciplinary action is warranted.

b. The Committee shall consider factors such as the severity of the offence, past behaviors of the Respondent, conduct of the Respondents during the entirety of the hearing process, Institute's policies and directives.

c. The Committee will deliberate on the submissions made by parties and determine the:

(i) the sanction(s) imposed;

(ii) any costs or fines to be awarded; and

(iii) the reasons for their decision, or

(iv) discharge the Respondent based on the evidence given.

d. The decision and recommendation of the Committee shall be by simple majority of members.

e. The Committee shall within thirty days, prepare and submit a report to the council on the decision and recommendation.

f. The committee may discharge the Respondent if the committee is convinced that the charges levelled against the Respondent could not be substantiated by the Institute's evidence.

4.8 Quorum

a. The quorum of the Committee is three (3) members.
b. If a member joins the meeting when the proceedings had started, that member cannot take decisions in that proceedings.
c. The panel that starts a hearing process must end with the hearing process.
d. If all five members started a hearing process but in subsequent hearings, one member is absent, that proceedings shall not take place until all five members are present.

4.9 Communication:

a. The Council shall approve and implement the sanctions recommended by the Committee.

b. The Chief Executive Officer shall inform the Respondents of the Committee's decision in writing within ten (10) days after council's approval.

c. The letter shall provide clear reasons for the decision and details of any imposed disciplinary sanctions. The letter shall also indicate the period those sanctions must be complied with.

d. The sanctions shall be published on approved platforms of the Institute.

5.0 Disciplinary Actions:

5.1 The Committee may recommend various disciplinary actions based on the severity of the offense, as prescribed in Act 1058 and L.I. 2476.

6.0 Payment of Fines / Penalties

a. The fines / penalty meted out by the Committee shall be communicated to the respective parties after the report has been approved by Council.

b. The Respondent shall have within three (3) Calendar months to settle the fines and other sanctions as meted out by the Committee and approved by Council.

7.0 Appeal Process:

a. Individuals who disagree with the Committee's decision have the right to appeal.

b. If the decision of the Committee is pursuant to section 26 of Act 1058, the dissatisfied Respondent may appeal to the High Court.

c. Respondent dissatisfied with decision other than that stated under section 26 of Act 1058, may seek redress at the High Court under Article 141 of Constitution, 1992 and section 16of the Courts Act, 1993 (Act 459).

8.0 Confidentiality:

a. All information related to disciplinary cases should be kept confidential to protect the privacy of all involved parties.

b. Disclose information only on a need-to-know basis and by an order of a court with competent jurisdiction.

9.0 Review and Updates:

a. The committee and stakeholders may periodically call for the review and update of the operating policy to ensure it remains relevant and effective.

b. from the Committee members and stakeholders may send feedback to aid in the identification of areas for improvement.

10.0. Next Revision

This Policy shall be subject to periodic review to ensure its continued relevance, effectiveness, and alignment with applicable laws, regulations, and the Institute's objectives. Unless otherwise required by changes in legislation, regulatory directives, or operational needs, the next scheduled review of this Policy shall take place on or before **the end of the second year anniversary.** The responsibility for initiating and coordinating the review process shall rest with the Secretary to the Disciplinary Committee, who shall ensure that any proposed amendments are submitted to the appropriate approving authority for consideration and approval. Notwithstanding the foregoing, this Policy may be reviewed and amended at any time where deemed necessary to address emerging risks, compliance requirements, or strategic priorities.

This Policy was approved by Council of the Institute on 5th August 2026.

AUGUSTINE ADDO

PRESIDENT

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