

The CIPFA Disciplinary Scheme

Guidance for Members or Registered Students who suffer a Criminal Conviction or any Finding of Dishonesty or Fraud in Civil or Criminal Proceedings

AUGUST 2014

CIPFA, the Chartered Institute of Public Finance and Accountancy, is the professional body for people in public finance. Our 14,000 members work throughout the public services, in national audit agencies, in major accountancy firms, and in other bodies where public money needs to be effectively and efficiently managed.

As the world's only professional accountancy body to specialise in public services, CIPFA's portfolio of qualifications are the foundation for a career in public finance. They include the benchmark professional qualification for public sector accountants as well as a postgraduate diploma for people already working in leadership positions. They are taught by our in-house CIPFA Education and Training Centre as well as other places of learning around the world.

We also champion high performance in public services, translating our experience and insight into clear advice and practical services. They include information and guidance, courses and conferences, property and asset management solutions, consultancy and interim people for a range of public sector clients.

Globally, CIPFA shows the way in public finance by standing up for sound public financial management and good governance. We work with donors, partner governments, accountancy bodies and the public sector around the world to advance public finance and support better public services

Index

Content	Page
INTRODUCTION	1
THE PURPOSE OF THE DUTY TO SELF REPORT	1
WHEN SHOULD A REPORT BE MADE	2
WHAT SHOULD BE REPORTED	3
CONFIDENTIALITY	4

INTRODUCTION

CIPFA exists to promote and encourage high standards in public finance and accountancy. The Institute's Bye-Laws are important in helping to maintain the reputation of, and the public's confidence in, the Institute, its Members and the accountancy profession.

Bye-Law 32A is designed to ensure that these objectives are achieved by placing a duty on Members and Registered Students to provide assistance, co-operation and information to the Institute.

Amongst other matters, Bye-Law 32A requires Members and Registered Students to bring facts and matters to the attention of the Institute which may indicate that the Member or Registered Student himself or herself may have become liable to disciplinary action under the Institute's Disciplinary Scheme. This includes a duty to self-report where a Member or Registered Student has been the subject of a serious criminal conviction or has been found to have acted dishonestly or fraudulently in any civil or criminal proceedings (Appendix 1).

This guide is intended to provide guidance on the duty to self-report where a Member or Registered Student has been the subject of such a conviction or finding of dishonesty.

The guide will consider in this context:

- The purpose of the duty to self-report
- When a self-report should be made and what should be reported

Any reference to Members in the remainder of this document is to be taken as a reference to Members and Registered Students.

THE PURPOSE OF THE DUTY TO SELF REPORT

The Institute considers that all Members should be made aware of their responsibilities in this respect and wishes to alert Members to when and what to self-report in such circumstances.

Although a Member may have some concern about self-reporting, it is important for Members to recognise that they have a duty to the Institute and to the public at large in order to maintain the integrity of and confidence in the Institute, its Members, and the profession. Members should also be aware that should they not self-report then such a failure, of itself, could form the basis for action under the Disciplinary Scheme.

The duty to self-report in the event of a Member being convicted or being found to have acted dishonestly or fraudulently extends to:

- any conviction suffered by a Member in relation to which a sentence of imprisonment may be imposed. This includes a conviction of an offence for which a sentence of imprisonment could have been imposed even if it was not, in fact, imposed; and
- any conviction of any offence suffered by a Member, either civil or criminal, which constitutes dishonesty or fraud: and
- any finding or determination made in any civil or criminal proceedings that the Member has acted dishonestly or fraudulently.

(N.B. Members are reminded that there are other matters that must be self-reported which are not addressed in this guidance such as matters which may bring discredit on the Member, his or her employer, the Institute or the accountancy profession).

The Institute would encourage Members who are uncertain whether or not a particular matter should be the subject of a self-report to contact the Institute's Disciplinary Scheme for guidance.

WHEN SHOULD A REPORT BE MADE

A report should be made as soon as reasonably possible after the Member has suffered the conviction or finding or determination of dishonesty or fraud.

Members may contact the Institute if they are aware of impending circumstances, such as criminal proceedings, which may result in a self-report having to be made. This will ensure that this important issue cannot be overlooked.

WHAT SHOULD BE REPORTED

In making a self-report, a Member should provide the Institute, as far as possible, with the following information:

- the date of the relevant conviction, finding or determination
- the nature of the conviction/finding (e.g. what offence was committed, what finding of dishonesty/fraud was made, the nature of proceedings in which the finding was made – criminal or civil)
- the sentence, if any, imposed in relation to the conviction, finding or determination
- the identity of the body who made the determination (e.g. the name of the relevant court, the name of the civil proceedings)
- the identity of any authority and its representative who dealt with the matter (e.g. the name of the police force and officer)
- the circumstances of the commission of the offence (e.g. where, when and how it took place)
- available document that records the offence/finding/determination (e.g. a copy of a civil court judgement)

Further relevant information may be provided by the Member as he or she believes sees appropriate. Further information may be requested from the Member once the self-report has been considered.

The Disciplinary Scheme will seek written consent from the self-reporting Member for the Scheme to obtain information and material from third parties which would assist with any enquires or investigations it may be required to undertake. Members should provide full co-operation with the Disciplinary Scheme in this regard.

CONFIDENTIALITY

Although the Disciplinary Scheme treats self-reports as confidential the Scheme's regulations require that copies are provided to regulatory committee members and others involved in the consideration of regulatory matters under the Disciplinary Scheme.

In addition, it may be necessary for the Disciplinary Scheme to utilise information provided by the Member to seek further relevant material from third parties (such as courts or employers). Any such party would be required to treat the information provided to it as confidential.

However, in the event that a self-reported matter leads to a Disciplinary Hearing being held, that hearing would normally take place in public and any material provided to the Disciplinary Scheme could be referred to in the public hearing and in any publication of the outcome of the hearing.