WRITTEN SUBMISSIONS
DISCIPLINARY TRIBUNAL PROCESS

INSTITUTE OF PUBLIC ACCOUNTANTS

Chairman selects Tribunal to consider written submissions

Minimum of 3 (Chairman/Deputy + 2 others, incl 1 x lay person)

All submissions must be in writing

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Advocate prepares Institute's written case against Member

Includes correspondence and information discovered, reasons Institute believes there is a case to answer, other info believed relevant to a decision, including mitigating circumstances in favour of Member. Also level of penalty sought to be imposed.

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Advocate's submission provided to Tribunal and Member

EO (Executive Officer) Responsible

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Member provides written submission of arguments in mitigation of any penalty

Within 14 days of receipt of Institute's submission

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Tribunal reviews written submissions. Decision about penalty, if any, recorded in writing.

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Written decision provided to Member and Institute

Within 14 days of decision