

BYE-LAW 23

23 If it comes to the notice of the Institute that:

- (a) a complaint or allegation has been made concerning the professional competence or professional conduct of a Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student;
- (b) a Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student by action, delay, failure, omission or default has or appears to have breached one or more of the guides to conduct, principles or rules (whether or not professional) from time to time prescribed and published by the Council;
- (c) a Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student has or appears to have conducted him or herself in such a way so as prejudicially to affect the status, reputation or welfare of the Institute;
- (d) a Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student is or appears to be guilty of misconduct and for these purposes "misconduct" includes (but without limitation):
 - (i) any act or default which has brought or is likely to bring discredit upon him or herself, his or her employer, the Institute or the profession of accountancy;
 - (ii) any conviction suffered by a Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student in any proceedings in relation to which a sentence of imprisonment may be imposed;
 - (iii) a finding or other determination in any civil or criminal proceedings that a Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or

former Registered Student has acted dishonestly or fraudulently;

- (e) a Member, Affiliate member, Associate member or Registered Student has become bankrupt or has made any arrangement or composition with his or her creditors generally;

then and in such an event the Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student (as the case may be) shall be subject to the provisions of the disciplinary scheme applicable to Members and former Members, Affiliate members and former Affiliate members, Associate members and former Associate members, Registered Students and former Registered Students from time to time established by the Council and, in the event that charges are admitted by or are found by any disciplinary body established pursuant to that scheme (or, on appeal, any appeal body so established) to be substantiated against the Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student, the Member or former Member, Affiliate member or former Affiliate member, Associate member or former Associate member, Registered Student or former Registered Student (as the case may be) shall be subject to disciplinary action in accordance with that scheme.

(November 2016)