

Professional Conduct Regulations

Professional Conduct Regulations applying to members of the Institute of Certified Bookkeepers (ICB) in their professional and business activities, both paid and voluntary.

"Professionals are expected by employers, clients and by the public to adopt a higher standard of conduct and behaviour in their professional life. It is that which underpins our value and the confidence the public has in us as professionals.

“These rules set out those basic principles of minimum conduct. However, ethics and professional conduct rules do more than that. The choices faced by a professional on a day-to-day basis are rarely black or white. Those choices are often made at a time when one is under pressure from a client or the clock. The professional rules help us judge our conduct by an objective benchmark at those difficult times. They provide us with a ready and polite reason for saying 'Sorry, I can't do that' when faced with pressure to stray across the line.”

Professor Mark Watson-Gandy, Barrister

PROFESSIONAL CONDUCT REGULATIONS

1. In Society a bookkeeper has a special role. Trust in the accounts and books of businesses and individuals is dependent on the bookkeeper's truthful, careful and diligent making and keeping of records. The purpose of these regulations is to provide standards for members of The Institute of Certified Bookkeepers that are appropriate to their conduct in employment and practice, to the preservation of the dignity of their profession.
2. The regulations apply to all members of the Institute.
3. The regulations apply to the conduct of members in all jurisdictions.
4. A member must comply with the requirements of these regulations and any failure to do so shall constitute misconduct.
5. The Board of the Institute shall have the power to waive the requirements of the regulations in whole or in part and on such terms as it shall deem fit in respect of any of its members.

Interpretation

6. The following words shall have the meanings set out below:
 - a) "The Institute" The Institute of Certified Bookkeepers
 - b) "member" Any member of the Institute including (for the avoidance of doubt) any students, members, associates and fellows of the Institute
 - c) "services to the public" and "public practice" Any provision of services for reward other than to an employer
 - d) "continuing programme of professional development" A planned and evidenced programme of continuing professional education in a form satisfactory to the Institute and which may comprise of private study, giving and attending lectures or writing articles
 - e) "Disciplinary Panel" and "Appeal Panel" A panel of not less than three persons (being directors or senior managers designated by the Board) to whom this function has been delegated from time to time by the Board of the Institute
7. Any reference to the masculine shall be deemed to include the feminine.
8. Any reference to an Act shall include any subsequent re-enactment.

THE FUNDAMENTAL PRINCIPLES

9. A member may not engage in any activities that are likely to bring himself or the profession of bookkeeper or the Institute into disrepute.

The conviction of the member for any criminal offence, other than a road traffic offence, or an order or undertaking resulting in the member being disqualified from being a director of a company or the member of any other professional body shall each for these purposes be deemed to amount to an activity which does or is likely to bring the member or the profession of bookkeeper or the Institute into disrepute.

10. A member may not engage in dishonest or otherwise discreditable activities.

11. A member must not compromise his professional standards or engage in or act as to assist or conceal any criminal act even if by doing so he may act contrary to the instructions of his client or his employer.

12. A member is not obliged to accept any work and must not accept any work which:

- a) he lacks sufficient expertise or competence to complete
- b) would involve him or any other person in the commission of any criminal act
- c) he does not have adequate time or opportunity to complete promptly.

13. A member must promptly inform his client or his employer if for any reason it at any stage becomes apparent that he is unable to complete any work within a reasonable time of his being instructed to do so.

14. A member must preserve the confidentiality of his client's or employer's affairs absolutely unless required to make such disclosure by law or by the direction of the Institute or to prevent the commission of a crime.

15. A member must not hold client or trust funds for another.

16. A member must not

- a) give tax advice
- b) give estate planning advice
- c) provide investment services or sell or give advice on the appropriateness of any investment within the meaning of the Financial Services & Markets Act 2000.

Provided that nothing herein shall prevent a member from doing any act he would otherwise be allowed to perform through his membership of some other professional body or under any current permission or licence granted by some other competent body.

17. A member must not make or prepare any account or record which he knows is or may be false or misleading or the truth of which he is not satisfied on the materials or evidence before him.

18. A member must at all times be courteous to all those with whom he has professional dealings.

19. A member must at all times co-operate with his Institute and promptly attend to and respond to any communications from the Institute.

20. A member should ensure that any advice given to a client or employer is clearly and comprehensibly expressed.

21. A member must not whether in his employment or in connection to his supply of services to the public describe himself or allow himself to be described as:

- a) holding any designation or qualification he does not currently hold or being a member of any professional body he is not currently a member of
- b) being an accountant unless he is currently entitled to be so described through his membership of an accountancy body
- c) being a Certified Bookkeeper unless he is currently entitled to through his belonging to the appropriate grade of membership of the Institute.

22. A member must undertake a programme of planned Continuing Professional Development every year and provide to the Institute a record of the Continuing Professional Development undertaken by him during his subscription year by the 30th day of the following subscription year. A member should maintain his record on the ICB members' online CPD Portal.

23. Subject to the other requirements of these rules, a member must always act in the interests of his client or employer.

ANTI MONEY LAUNDERING

24.

a) Members are reminded that under the present legislation, it is a serious criminal offence to obtain, conceal, retain or invest funds or property or to provide assistance to any person to do so, if members know or suspect that those funds or property are directly or indirectly the proceeds of criminal conduct or terrorist funding ["tainted money"]. Members are reminded that under UK law, criminal conduct is not limited to serious crime and that tax evasion is criminal conduct for these purposes. The Institute is one of the statutory supervisory bodies appointed by HM Treasury and has duties to monitor its members in public practice.

b) It is misconduct for a member to fail to make a report in writing to the appropriate authority if he either knows or suspects that such activities related to tainted money are being carried out. The relevant authority is, for these purposes, his Money Laundering Reporting Officer or, if none, to the National Crime Agency ("NCA").

c) Members are reminded that under the present legislation, it is a serious criminal offence to do or disclose anything that might prejudice an investigation into such activities. Members must not make any disclosure which may tip off suspected money launderers that they are under investigation or doing any other thing that may prejudice such an investigation. Tipping off can be by word or action or by a failure to speak or act when such would normally be expected.

d) Members are reminded that under the present legislation, it is a serious criminal offence to proceed with a reported transaction relating to tainted money without the consent of the appropriate authority or to fail to comply with a direction of the appropriate authority not to proceed with a transaction or business relationship.

e) "Suspicion" means more than speculation but falling short of proof based on firm evidence. A particular set of circumstances which may be suspicious in relation to one client may not be suspicious in relation to another client. Examples of potentially suspicious transactions can include but are not limited to unusually large cash deposits, frequent exchange of cash into other currencies, difficulties identifying clients, any activity inconsistent with the normal business activity or any activity involving intermediaries or off-shore business arrangement where there is no clear business purpose underlying such arrangements.

f) Where a disclosure is made of information a member has obtained in the course of business in the regulatory sector, members are reminded that it is a serious criminal offence under section 333A Proceeds of Crime Act 2002 to "tip off" any person that an investigation is being contemplated or is being carried out. The offence arises where the disclosure is likely to prejudice any investigation that might be conducted following the disclosure referred to in that subsection. Tipping off can be by word or action or by a failure to speak or act when such would normally be expected. This does not prevent a member from (a) Disclosing the matter to colleagues within the member's own practice or (b) Disclosing the matter to the member's Institute or (c) Disclosing information for the detection, investigation or prosecution of a criminal offence (whether in the United Kingdom or elsewhere), an investigation under the Proceeds of Crime Act 2002, or the enforcement of any order of a court under the Proceeds of Crime Act 2002.

25.

a)

i. A member in public practice must have a copy of a Policies and Procedures Statement and AML Guidance (which can be downloaded from the Institute website) available within their office which is accessible to all employees and/or sub-contractors that they may use from time to time.

ii. A member in public practice should ensure that the AML training needs of their employees, associates and themselves are regularly reviewed and documented and that everyone receives regular training in all AML procedures and reporting requirements.

b) Before any work is undertaken, a member in public practice should undertake due diligence on the client in the following ways:

i. Where the client is an individual: By obtaining independent evidence of the client's identity, such as a passport and proof of address and

ii. Where the client is a company or other legal entity: By obtaining proof of incorporation by establishing the prime business address and, where applicable, registered address by establishing the structure, management and ownership of the company (including the identity of any person who holds 25% of the shares or voting rights of the client) and by establishing the identities of those persons instructing the member on behalf of the company and verifying that those persons are authorised to do so and

iii. By establishing the identity and address of any other individuals exercising ultimate control over the client and/or who will be the ultimate beneficiaries of the work or transactions to be carried out and

iv. By establishing precisely what work or transaction is desired to be carried out and to what purpose and by assessing what degree of risk of money laundering the work or transaction might present

v. By establishing whether or not any of the individuals above are politically exposed persons

c) If a member in public practice is unable to satisfy himself or herself as to the potential client's identity, no work should be undertaken. If at any time during the course of a client relationship the member begins to have doubts about the client's identity, further evidence should be obtained before work is carried out and a Report should immediately be made to the appropriate authority.

d) A member in public practice should retain all client identification records for at least six years after the end of the client relationship. Records of all transactions and other work carried out should be retained for at least six years after the conclusion of the transaction.

e) A member in public practice must put into place systems, controls and procedures to ensure continuing compliance with the legislation and ensure internal reporting. The internal controls include (where the practice is not a sole practice with no employees) appointing one person to be the practice's Money Laundering Reporting Officer ("MLRO") who could be himself, to have authority to and responsibility for receiving disclosures, assessing them and passing them on to and liaising with NCA.

f) A member in public practice must put into place systems, controls and procedures to ensure continuing compliance with the legislation and ensure appropriate risk assessment is undertaken of new and existing clients and that customer due diligence is undertaken and recorded on an ongoing basis.

g) Members must report their knowledge or suspicions of money laundering to the appropriate authority. Members must report such knowledge or suspicions to their MLRO and, when satisfied that there are reasonable grounds for suspicion, MLROs must report to NCA.

h) The National Crime Agency (NCA) can be contacted at Proceeds of Crime Centre,

National Crime Agency, 1-7 Old Queen Street, London SW1H 9HP (telephone 0870 268 8070, email: pocc@nca.x.gsi.gov.uk)

i) Suspicious Activity Reports (“SARs”) to NCA must be made as soon as practicable either in writing and on the standard form or preferably by using SAR online. Guidance on completing the SARs form and using the SAR online system can be found on the NCA website. (www.nationalcrimeagency.gov.uk) or in the Institute’s AML Guidance which can be found on the Institute's website.

26. It is misconduct for any members to fail to fully cooperate with any monitoring visit or telephone review by the Institute. The monitoring visit will be conducted by a representative appointed by the Institute. Members will be given reasonable notice of any money laundering monitoring visit which will occur on a weekday during normal working hours. On the date of the visit, members must:-

- a) Promptly permit access to their premises by the representative of the Institute undertaking the monitoring visit
- b) Make available and promptly provide to the Institute's representative unrestricted access to every part of any file or record of the member or the member's practice or of any of the member's or the member's practice's clients
- c) If a member is found to be non compliant by the inspector, or fails to pass a telephone inspection, and a follow up visit is required, the costs of any additional inspections will be borne by the member. An invoice will be issued by the Institute and this must be paid immediately and before any further inspection can take place
- d) Failure to pay this invoice will be deemed misconduct and disciplinary action will be taken.

PUBLIC PRACTICE

27. A member may supply services to the public provided that:

- a) he is qualified so to practise and holds a current Practice Licence granted by the Institute, which includes a current AML Supervisory Licence
- b) if he is supervised for AML purposes by another supervisory body then details have been notified to the Institute by the member and agreed by the Institute
- c) he holds a valid policy of professional indemnity insurance against claims for professional negligence appropriate to the size of the business but in any case not less than £50,000.

It is misconduct for a member to supply bookkeeping services to the public other than in compliance with this rule.

28. A member must not undertake work for a client where the interests of him and his client conflict.

29. A member entitled to provide bookkeeping services to the public may engage in any advertising or promotion provided that:

- a) it conforms with the UK Advertising Codes
- b) it is not inaccurate or likely to mislead
- c) it does not make comparisons with any other bookkeeper or accountant and it does not contain any derogatory remark or suggestion about any other bookkeeper or accountant.

30. A member who is awarded a Practice Licence shall be granted permission to reproduce the Institute's coat of arms in full colour or single colour format on his stationery promotional material or in press and media advertisements including internet pages provided that:

- a) the coat of arms and name of the Institute are reproduced in full without alteration, adaptation or amendment
- b) the member's Practice number is carried in an appropriate size and position beneath the coat of arms
- c) the coat of arms is not reproduced in such a manner as to mislead clients or others into believing that the member has a higher grade of membership than that to which he is in fact entitled or that he is a "Certified Bookkeeper" unless he is a full Member or Fellow and is therefore entitled so to do
- d) the coat of arms is not used in such manner that clients or others may be misled into believing that the member is employed by or working on behalf of the Institute
- e) the coat of arms is not used in such manner that clients or others may be misled into thinking that the Practice Licence is awarded to the member's firm rather than to the member unless his firm is entitled so to do
- f) proof copy of each and every usage of the coat of arms is provided to the Institute in sufficient time prior to printing publication or transmission deadlines to enable the Institute to request or demand such alterations as are necessary to comply with the above
- g) the member is granted permission in writing to use the coat of arms in desired format

Notwithstanding the foregoing, permission shall not be unreasonably withheld.

31. A member shall make and keep in place adequate provisions and arrangements for the continuation of his practice and the protection of his clients in the event of his death, illness or incapacity.

32. In any professional correspondence in relation to bookkeeping work with any person with whom he has professional dealings, a member shall ensure that any letter he writes discloses either any designatory letters he is entitled to use after his name. or (where he is entitled to do so) the description "Certified Bookkeeper" after his name.

33. A member who is entitled to provide bookkeeping services to the public may trade using any trading name or style provided that:

- a) the trading name is lawful
- b) the trading name is consistent with the dignity of practice operated by members of a professional body.
- c) the trading name does not include the words "Certified Bookkeeper" or "Certified Bookkeepers" unless the principal in the case of sole trader practice or all the partners in the case of a partnership or all the directors in the case of a company are members of the Institute and are entitled to provide bookkeeping services to the public. Notwithstanding the foregoing, it shall be a defence for a member to have sought and been granted written approval by the Institute for any trading name.

34. A member who has for the time being been entrusted with the files, documents or papers of any client must at all times hold and preserve them safely in a convenient and safe place and keep them separate from and unmixed with any other client files and any records kept for anti-money laundering purposes.

35. A member who has for the time being been entrusted with the files, documents or papers of any client must at all times hold and preserve them in a convenient file, box or container bearing in clear lettering on its outside

- a) the name of the client to whom those papers belong and
- b) the current address of the client to whom those papers belong and
- c) the name and address of the member or practice which the client has engaged.

36. A member must perform and complete all work for clients carefully, diligently and promptly.

37. A member in practice shall ensure that his affairs are conducted so as to comply at all times with the requirements of the Data Protection Act 1998 and any statutory modifications of that Act which are, from time to time, in force.

DUTIES OF ALL MEMBERS TO THE INSTITUTE

38. A member must pay all membership subscriptions, Practice Licences, compliance visit fees and professional indemnity fees for insurance premiums or any other fees or sums from time to time payable by him to the Institute promptly upon such sums falling due.

39. A member must inform the Institute of his address, telephone number and the name and address of his employer or practice and forthwith in the event of any change in these.

40. A member must:

- a) respond promptly to any request by the Institute for information or comments or documents
- b) permit access forthwith on request to a duly appointed agent of the Institute to inspect the files and records of the member or of his clients
- c) report to the Institute the fact of his being convicted on any criminal offence in any jurisdiction or having been subject to a finding of a civil fraud or deceit by any civil court of competent jurisdiction or being disqualified from acting as a director
- d) attend any meeting he is required to attend of the Disciplinary Panel of the Institute
- e) comply with any direction of the Disciplinary Panel of the Institute
- f) report to the Institute immediately the fact of his being made bankrupt or subject to any order under the Mental Health Act 1983.

41. A member and/or Practice Licence holder wishing to resign from the Institute, must:

a) provide ICB notice to resign no later than the last day prior to the month of renewal. I.e. if a member and/or Practice Licence holder expires in November, ICB must receive notification by 31 October. Notifications can take the form of

- Letter
- Email
- Telephone call

Declaration forms will be sent and must be completed and returned to ICB no later than the 21st day on the month of expiry. Should declaration forms not be received by the 21st day or

be incomplete, unsigned or contain incorrect or false information this will render the declaration forms invalid.

Should notification be received after the last day of the month prior or declaration forms not received by the 21st day or are invalid, membership and/or Practice Licence will not be cancelled, and full renewal fees will be owed. Should a member and/or Practice Licence holder have exceptional circumstances which render them incapable of complying with the above, they may apply for Special Consideration.

****Please note that verifiable proof will be required and a late resignation fee may be owed****

- b) If he has been in public practice, notify the Institute either that he has ceased to be in public practice or provide the name of his new supervisory body for money laundering purposes; and
- c) Not be the subject of any current, ongoing or impending disciplinary investigation or process.

INVESTIGATION & DISCIPLINARY HEARINGS

42. A member commits misconduct if he:

- a) fails to comply with any of these rules or any of the fundamental principles, or
- b) acts in breach of any of his duties to the Institute or
- c) acts or has acted (whether or not in the course of his professional practice) in such a manner as to bring discredit to himself, the Institute or the profession of bookkeeper.

43. Any complaint received by or initiated by the Institute shall be referred to a director of the Institute or such other person that the Board may, from time to time, delegate this function, who shall for this purpose be appointed to investigate or make inquiries about the complaint for the purpose of enabling the Board to deal with it ["the Investigation Officer"].

44. Upon the making of a complaint, the Investigation Officer shall write to the member notifying him of the substance of the complaint and inviting him to comment upon it within 21 days of the date of the Investigation Officer's letter.

45. If it appears to the Investigation Officer that sufficient investigations have been undertaken, the Investigation Officer shall convene a meeting of not less than three members of the Disciplinary Panel to consider the accusation.

46. The member about whom the complaint has been received must have not less than 14 clear days' notice of the hearing before the Disciplinary Panel. The notice shall be in writing and sufficient service shall be made by sending it by first class post to the address shown on the member's Institute membership records. The notice shall contain the following information:

- a) the date and time of the hearing before the Disciplinary Panel
- b) the location of the hearing before the Disciplinary Panel
- c) the nature of the allegation that has been made against the member and the sections of this code which apply
- d) his right to attend and represent himself at the hearing and be accompanied, at his own expense, by one other person who may not take any part in the proceedings other than to provide personal support and advice to the member

e) that the hearing will be conducted in the English language
f) if the Investigation Officer will be arguing that the complaint is made out (1) a summary of the case setting out the relevant facts and matters relied on in support of the case and (2) a copy of the evidence he intends at that time to place before the Disciplinary Panel
g) if the Investigation Officer will be arguing that the complaint is not made out then the following words: "The Investigation Officer, having conducted his investigations and enquiries into complaint No..., forms the view that there is no satisfactory evidence against you IN RESPECT OF COMPLAINT NO... and will be inviting the Disciplinary Panel to formally DISMISS THAT CHARGE against you in respect of that complaint. Whilst you have a right to attend that part of the hearing, you are not required to attend in respect of that complaint."

47. Nothing herein shall prevent any Investigation Officer from relying on any new or further evidence or from adding to, amending, varying or abandoning any of the complaint provided the Investigation Officer notifies the Defendant and the Disciplinary Panel in advance of any hearing.

48. The member may submit such documentary evidence as he may wish to be drawn to the Disciplinary Panel's attention, provided that any such documentary evidence must be submitted not less than 7 days prior to the hearing of his case. Documents submitted less than 7 days prior to the hearing will only be considered by the Disciplinary Panel in exceptional circumstances.

49. At any stage in the proceedings the Disciplinary Panel may order that technical defects in any of the complaint be amended or defect in procedure waived provided that the member is not substantially prejudiced in the conduct of his defence.

50. The Disciplinary Panel may give such directions and regulate their proceedings as they consider fit.

51. At the hearing of his case, the defendant shall be entitled to be heard before the Disciplinary Panel.

52. Where the defendant fails to attend a hearing, the case may be heard in the defendant's absence provided the Disciplinary Panel is satisfied that he has been served with the notice of hearing.

53. The Disciplinary Panel may also instruct a solicitor or barrister to act as its legal adviser at the hearing of any case.

54. The Investigation Officer shall attend to explain the substance of the complaint and present the evidence of any complaint and ask questions of the member (should he elect to give evidence) before the Disciplinary Panel but shall not participate in the considerations of the Disciplinary Panel.

55. At hearing before the Disciplinary Panel the Panel may:

a) admit evidence, whether written or oral, whether direct evidence or hearsay, and whether or not the same would be admissible in a court of law

b) give directions as to the conduct of the hearing and the admission of evidence to ensure that the member has a proper opportunity of answering any charges that are made against him

c) provided that they are satisfied that the notice of the hearing has been served under these Rules, hear and make decisions on the complaint against the member notwithstanding his

absence

- d) amend any charge against the member provided that they are satisfied the defendant will not suffer substantial prejudice in the conduct of his defence by the amendment
- e) make any inference of guilt or otherwise as shall seem appropriate in the circumstances from the member's failure to answer the complaint in writing or to attend in person at the hearing.

56. The Disciplinary Panel shall be entitled to treat the judgment of any court (whether of a civil or criminal jurisdiction) or of any other professional body's disciplinary panel as conclusive evidence of any findings of facts made in the judgement for the purposes of determining whether the grounds for disciplinary action are made out against the member.

57. When considering what orders to make, the Disciplinary Panel may also take into account the arguments presented to it by the parties and the circumstances surrounding the misconduct or breach and any mitigating factors concerning the member's personal circumstances.

58. The Panel may:

- a) adjourn the hearing
- b) on finding that the complaint is trivial or not proved:
 - i. dismiss the complaint
 - ii. postpone the hearing pending further investigations or inquiry
- c) on a finding by a majority of the Disciplinary Panel present that any complaint is proved on the balance of probability, may deal with the complaint by making either no order or by imposing any one or more of the following penalties in respect of that complaint:
 - i. give an informal or formal warning
 - ii. fine the member up to £15,000
 - iii. order that the member undertake a specific programme of retraining
 - iv. suspend the member from all or any of the privileges of membership for a stated period of time
 - v. expel the member from the Institute
 - vi. order the member to pay all or any part of the costs of the investigation or hearing.

59. If a notice has been sent by the Investigation Officer to the member arguing that the complaint is not made out, the Disciplinary Panel shall dismiss the complaint to which the notice relates.

60. The Panel shall give short reasons for any decision and the Investigation Officer shall as soon as practicable thereafter send to the member confirmation of the decision in writing.

61. Any member expelled from the Institute will immediately forfeit his interest and privileges as a member and any right (if any) to a refund of any unexpired part of his membership fee but will remain liable for any calls, membership fees or other money outstanding to the Institute at the date of his expulsion.

62. The Disciplinary Panel shall announce its decision at the hearing and, where the defendant is in attendance, shall inform him of his right to appeal to the Appeal Panel in respect thereof. Formal written notice of the terms of the order shall be notified to the defendant within 14 days of the hearing and a statement of the reasons for the decision of the Disciplinary Panel shall be given to the defendant within 21 days or such longer period as shall be necessary in the circumstances.

APPEALS

63. Any member who is the subject of an order made by the Disciplinary Panel [“the Appellant”] may, within 21 days of service of written notice of such order or decision on him, give notice of appeal. No appeal shall lie solely on the question of costs.

64. An appeal can only be based on one or both of the following grounds:

- a) that there is new evidence that was not available at the time of the disciplinary hearing
- b) that there was a procedural flaw in the conduct of the disciplinary process that materially affected the Panel's ability to reach a fair decision.

65. In the case of an appeal from an order made by the Disciplinary Panel, any notice of appeal:

- a) shall state the Appellant's full name and address
- b) shall be in writing addressed to the Investigation Officer
- c) shall state that the Appellant seeks to appeal against the decision and identify which findings or the order made by the Disciplinary Panel he appeals against
- d) shall state the grounds of appeal (and the grounds so stated shall not thereafter be amended except with the leave of the Appeal Panel).

66. After notice of appeal has been given, an investigating officer may make such further enquiries as he shall consider appropriate in order to assist in the preparation of the case to the Appeal Panel. It shall be the duty of the Appellant to co-operate with such enquiries and failure by the Appellant to do so shall constitute a breach of these regulations.

67. The Appellant may submit such documentary evidence as he may wish to be drawn to the Appeal Panel's attention, provided that any such documentary evidence must be submitted not less than 7 days prior to the hearing of his appeal. Documents submitted less than 7 days prior to the hearing will only be considered by the Appeal Panel in exceptional circumstances.

68. The Appeal Panel shall give the Appellant no less than 21 days prior written notice of the time and place of the hearing of his appeal.

69. At the hearing of his appeal, the Appellant shall be entitled to be heard before the Appeal Panel and be accompanied, at his own expense, by one other person who may not take any part in the proceedings other than to provide personal support and advice to the member.

70. The appeal may be heard in the absence of the appellant provided that the Appeal Panel are satisfied that he has been served with prior written notice of the date set for the hearing.

71. The Appeal Panel may also instruct a solicitor or barrister to act as its legal adviser on the hearing of any appeal.

72. On the hearing of any appeal it shall be for the appellant to satisfy the Appeal Panel on the grounds of the appeal.

73. Upon hearing the Appellant's appeal, the Appeal Panel may do any one or more of the following:

- a) affirm or vary any findings of the Disciplinary Panel
- b) affirm, vary or rescind any order of the Disciplinary Panel

- c) substitute any other order which the Disciplinary Panel could have made
- d) order the member to pay all or any part of the costs of the appeal.

74. The outcome of the appeal will be notified to the member in writing.

75. There is no further right of appeal.

Open Hearings

76. Unless the Panel otherwise directs, meetings of the Disciplinary Panel and the Appeal Panel shall be open to the public.