Sample Guidelines for the Accountants and Auditors Appeals Board

1. Purpose

The Accountants and Auditors Appeals Board ("the Board") is established to hear and determine appeals arising from decisions made by the regulatory authority responsible for the registration, licensing, discipline, examination, or professional conduct of accountants and auditors.

2. Objectives

The Board shall:

- **Ensure fairness and due process.**
- **Provide an independent review of disputed decisions.**
- **Protect the public interest.**
- **Uphold professional standards and ethical conduct.**
- **Promote transparency and accountability in regulatory decisions.**

3. Jurisdiction

The Board may hear appeals relating to:

- **Refusal of registration or licensing.**
- **Suspension or cancellation of registration.**
- **Disciplinary sanctions.**
- **Examination results where permitted by law.**
- **Continuing professional education compliance decisions.**
- **Any other matters assigned by relevant legislation.**

4. Eligibility to Appeal

An appeal may be lodged by:

- **A registered accountant or auditor.**
- **An applicant for registration or licensing.**
- **Any person directly affected by a decision of the regulatory authority, where permitted by law.**

5. Filing an Appeal

5.1 Time Limit

- **Appeals must be submitted within ___ days from the date the appellant receives the decision.**

5.2 Required Documents

The appellant shall submit:

1. **Notice of Appeal.**
2. **Copy of the decision being appealed.**
3. **Statement of grounds for appeal.**
4. **Supporting evidence and documents.**
5. **Proof of payment of any prescribed appeal fee.**

5.3 Submission Method

Appeals may be filed:

- **In person;**
- **By registered mail;**
- **Through an approved electronic filing system.**

6. Grounds for Appeal

An appeal may be based on one or more of the following grounds:

- **Error of law.**
- **Error of fact.**
- **Procedural unfairness.**
- **Abuse of discretion.**
- **New evidence that could not reasonably have been presented earlier.**
- **Disproportionate disciplinary sanction.**

7. Preliminary Review

Upon receipt of an appeal, the Board Secretary shall:

- **Verify completeness of the application.**
- **Confirm jurisdiction.**
- **Notify the parties of acceptance or rejection of the appeal.**

Incomplete appeals may be returned with directions for correction.
8. Hearing Procedures
8.1 Notice of Hearing
The Board shall provide written notice specifying:
- **Date and time.**
- **Venue or virtual platform.**
- **Issues to be determined.**

8.2 Representation
Parties may:
- **Appear in person.**
- **Be represented by legal counsel.**
- **Be represented by another authorized person where permitted.**

8.3 Evidence
The Board may:
- **Receive documentary evidence.**
- **Hear witness testimony.**
- **Request expert opinions.**
- **Admit relevant evidence even where formal court rules do not strictly apply.**

9. Conduct of Hearings
The Chairperson shall:
- **Maintain order and fairness.**
- **Allow each party an opportunity to present its case.**
- **Ensure impartial consideration of all evidence.**

Board members must disclose any conflict of interest and recuse themselves where appropriate.
10. Decision-Making
The Board may:
- **Uphold the original decision.**
- **Vary the decision.**
- **Set aside the decision.**
- **Refer the matter back for reconsideration.**
- **Substitute its own decision where authorized.**

Decisions shall be based on:
- **Applicable law.**
- **Professional standards.**
- **Evidence presented.**

11. Written Decision
The Board shall issue a written decision containing:
- **Summary of the appeal.**
- **Findings of fact.**
- **Reasons for the decision.**
- **Orders or directions issued.**
- **Information regarding any further review or appeal rights.**

12. Confidentiality
Board members, staff, and parties shall maintain confidentiality regarding:
- **Personal information.**
- **Financial information.**
- **Sensitive professional matters.**

Disclosure shall only occur where required by law.
13. Record Keeping
The Board shall maintain records of:
- **Appeals filed.**
- **Hearing proceedings.**
- **Decisions issued.**
- **Correspondence and evidence received.**

Records shall be retained according to applicable records-management requirements.

14. Code of Ethics
Board members shall:

- **Act independently and impartially.**
- **Avoid conflicts of interest.**
- **Maintain confidentiality.**
- **Exercise professional judgment.**
- **Treat all parties respectfully and fairly.**

15. Review of Guidelines
These guidelines shall be reviewed every ___ years or whenever legislative changes require amendment.