INVESTIGATION
AND
DISCIPLINARY REGULATIONS
These I&D REGULATIONS were developed keeping in mind the IFAC (International Federation of Accountants) requirements and the values outlined in the Handbook of the Code of Ethics for Professional Accountants.

**IFAC Policy Position at a glance:** Regulation of individual professional accountants is primarily conducted at a national level, with professional accountancy organisations playing an important role in working with governments to ensure that such regulation is effective, efficient, and in the public interest. Ongoing dialogue and cooperation is essential to ensure an appropriate balance between self-regulation by the profession, self-regulation with the public oversight and accountability, and external regulation.
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1. **Overview:**
These I&D REGULATIONS contain requirements as well as enhanced guidance relating to the investigation and discipline (I&D) of any MIPA members who fail to exercise and maintain the professional standards and related obligations of a MIPA member.

Section 59(3)(b) of the Financial Reporting Act 2004 empowers the MIPA to provide for the investigation and discipline of misconduct, including breaches of professional standards by individual members.

2. **At the Outset:**
Through constant and relentless emphasis laid on the need to abide by the MIPA Rules, Code of Ethics and laws, each member is made aware of:

(a) All the provisions of the Code of Ethics and the relevant professional standards, rules, and requirements, whether issued by the International Ethics Standards Board for Accountants (IESBA) or by the MIPA; and
(b) The consequences of non-compliance with these codes, standards, rules and requirements.

3. **Purpose of the Investigation:**
The purpose of the investigation is to obtain all the relevant facts about an alleged breach of MIPA Rules, Code of Ethics, any law, and other applicable professional standards to:

(a) Allow the investigation committee to decide whether a disciplinary hearing should be convened; and
(b) If a hearing is convened, provide sufficient evidence to allow that hearing to proceed.

4. **Implementation of the MIPA Rules and Code of Ethics:**
Every MIPA member shall implement all the requirements of the MIPA rules and of the Code of Ethics.

5. **Investigation and Disciplinary Framework:**
MIPA will identify and undertake actions to have a just and effective investigative and disciplinary system in place for its members.

The I&D Framework will incorporate the following procedure:

(1) The breach or the complaint (if there is any) will be considered by the Investigation Committee under paragraph 5.4. **(The Investigative Process)**
Where there is a complainant, the parties will be called separately. Where MIPA has found the breach, the member having allegedly committed the breach will be called for a first report on the matter.

Based on the information gathered, the Investigation Committee will decide whether or not to refer a matter to the Disciplinary Committee under paragraph 5.5 to conduct a Disciplinary Hearing. **(The Disciplinary Process)**

The Disciplinary Committee will then take over the hearing of the case. Appeals may be made against the decisions of the Disciplinary Committee. **(The Appeal Process)**

The Investigation, Disciplinary and Appeal Committees shall hereinafter be referred to as the “Committees”.

### 5.1 Main Issues:

The key issues for the Investigation Committee are:

1. To establish the rule, code or law that is alleged to have been breached.
2. To obtain evidence relevant to this allegation. This may include but is not limited to documentary evidence and statements (of witnesses, of the complainant and of the member). Any statements shall be signed by the person giving it to certify that it is true, correct and accurate.
3. To obtain the member’s version of the event. This will include the reason for the breach of the rule, Code or law if the facts of the case are not disputed. At this point, the member should be made fully aware of the complaint against them, but is not entitled to any witness statements obtained during the investigation. This will be provided by means of a copy of the investigation report if it is decided to proceed to hearing.

### 5.2 Investigative and Disciplinary Powers:

The scope of these I&D REGULATIONS include all powers necessary to enable the I&D Committees to carry out an effective investigation and proper hearings.

The requirements impose on the members the duty to cooperate in the investigation of complaints, and to respond promptly to all related communications. Failure to cooperate may result in the imposition of sanctions by the Disciplinary or Appeal Committees.

Good professional relationships with the public authorities or any other investigatory authorities shall also be fostered, to enable the latter to effectively administer their investigation and disciplinary processes.

The I&D system and I&D Committees will remain independent of the Board of MIPA. The Board as constituted shall have no involvement in the management or operation of the I&D system or the I&D Committees.
5.3 **Initiation of Proceedings:**

MIPA shall adopt both a “complaint-based” and an “information-based” approach to investigation and discipline.

(A) **Complaint-based Approach:**

Action that is complaint-based is triggered by the receipt of a complaint by MIPA against an individual member or firm. Such complaint may come from a client of a MIPA Member or from an agency.

(B) **Information-based Approach:**

This process is in addition to the complaints-based approach in (A) and it offers further public protection. Where information is received from reliable sources that indicate the possibility of misconduct or any specific circumstances warranting an investigation, the Investigation Committee can commence an investigation (even when there has been no complaint). The Investigation Committee can on its own, where it suspects that there might be breaches of codes, standards, rules and requirements, investigate the matter.

5.4 **The Investigative Process:**

Every person forming part of the Investigation Committee or assisting in the investigation process shall be independent of:

(a) The subject of the investigation; and

(b) Anyone connected with or interested in the matter under investigation;

and shall make a written statement that he is independent from the case or any person connected with or interested in the matter under investigation.

If a conflict of interest arises at the outset, or arises during the investigation, that person shall immediately withdraw from the case.

On completion of the Investigation Process, the Investigation Committee shall review the evidence and decide whether there appears to be a case to pursue. If the Investigation Committee is satisfied that there appears to be a case to pursue, the matter shall be referred to the Disciplinary Committee.

Where the Investigation Committee found that there is no case against the Defendant member, reasons shall be given in writing to the parties for such decision within 14 days of the date the said decision has been reached. Any aggrieved party shall have a right of appeal to a separate review committee made up of four persons; the Chairperson, one legally qualified person, one MIPA member and one public interest person. The Chairperson shall be a barrister or an attorney with at least 10 years standing at the Bar of Mauritius.
The investigative process may be placed on hold if the matter being investigated or deliberated comes or is currently before a court or other regulatory authority, up to the conclusion or dismissal of the process before the other authority. The investigative process may then continue depending on the outcome of the other process.

Cases can be handled by the I&D Committees without the need for a full Committee hearing if the parties agree on an alternative dispute resolution, or if the defendant member admits the offences.

A maximum of three cases may be heard by the Investigation Committee in one sitting.

The Investigation Committee shall have the power to make consent orders on non-public interest cases, as an alternative to referring the case to the Disciplinary Committee. Such consent order shall be communicated to the Defendant member in writing.

However, the Defendant Member shall have the right not to accept such an order and instead have their case heard by a Disciplinary Committee. The member shall within 7 days of communication of the consent order, inform the Chairperson of the Investigation Committee in writing of such decision.

The Investigation Committee shall regularly update the Board of MIPA on the general progress of any investigation, but specific details of any investigation should not be disclosed to the Board.

5.5 The Disciplinary Process:
Where the Investigation Committee decides that there appears to be a case to pursue, the Investigation Committee shall hand over all the required information and documentation in relation to the investigation to the Disciplinary Committee which shall take over and the defendant member shall be notified in writing within a reasonable time, and in any case, not later than 10 days after the date on which the decision to proceed with the case has been taken. The Defendant shall be informed in writing of the alleged offences laid against him, and of the date and time at which he is summoned to be and appear before the disciplinary Committee.

To avoid delay, the Disciplinary Committee shall be constituted as soon as possible and in any case not later than 7 days after the date on which the decision to pursue the case has been taken. The Disciplinary Committee shall consist of 7 persons designated by the MIPA, unless the defendant member challenges the Disciplinary Committee selected or makes a request to substitute one or more persons forming the Disciplinary Committee.

Any such request can be made once by the defendant member and shall be considered by
MIPA, who shall propose the new Disciplinary Committee not later than 2 days after such request was made. Individuals that were not challenged may be considered again for sitting on the new Committee. The defendant member has the right to challenge the selection of the Disciplinary Committee only on good cause shown, failing which MIPA can decline such request.

5.6 Composition of the Investigation and Disciplinary Committees:

(A) General Provisions

(i) There will be a pool of 40 potential people appointed by the Board of MIPA, who shall constitute the Committees.

(ii) The Committees will be composed of individuals from different backgrounds, including non-accountants. The pool will consist of 10 MIPA members in good standing, 10 legally qualified persons with at least 10 years standing, 10 legally qualified persons with at least 3 years standing and 10 public interest persons.

(iii) Each committee comprises of the following members:

a. Legal persons who sit on the Committees and serve as a Chair and guide for procedural fairness.

b. Accountants in good standing and registered with MIPA, serve as the reasonable accountant

c. Public Interest persons to ensure fairness in the decision.

(iv) The Committees shall not be subject to the direction or guidance of the Board or of any other person.

(v) No person, while serving as a member of the Board, shall be a member of the Committees.

(vi) All members of the Committees shall be resident in the Republic.

(vii) Members of the Committees shall be appointed for a period of not less than two years and may, subject to re-appointment by the Board, serve one or more further terms of office of not less than two years.
(viii) Notwithstanding the provisions of subparagraph (vii), a member of the Committees whose term of office is due to expire and who is not to be reappointed shall, where reasonably possible, remain in membership of the committee concerned until such time as any individual case in which he is then involved as a member of such committee has been finally disposed of.

(ix) No person shall be a member of more than one of the committees at the same time and no person who ceases to be a member of one of those committees shall be eligible for appointment as a member of another of those committees for twelve months thereafter.

(x) The chairpersons of the committees shall, in the event of equality of votes, have a casting as well as a deliberative vote.

(xi) The Committees shall each be entitled at their sole discretion to retain experts with the specialist knowledge necessary to assist them in cases of difficulty or complexity, provided that no expert retained under the provisions of this paragraph shall be regarded as a member of the committee concerned or contribute to the quorum thereof.

(xii) The Board may pay reasonable remuneration to members of, and persons retained or otherwise assisting advising or acting under the authority of the Committees and may refund expenses necessarily incurred by them in the performance of such duties.

(xiii) Members of the Committees and persons retained or otherwise assisting advising or acting under the authority of the Committees shall be indemnified by the MIPA from all liability, expenses, or costs which by virtue of any rule of law would otherwise attach to him in relation to the discharge of his duties on the Committee/s unless such liability arises from his own wilful default or from his own negligence.

(xiv) All members of and expert advisers to the Committees shall be subject to a duty of confidentiality. A binding agreement shall be signed by all relevant parties.

(xv) The defendant member shall, at his expense, be entitled to be present and to be heard at all hearings throughout the investigative and disciplinary process and the complainant shall be similarly entitled; except those where he is not entitled to be present.
(xvi) The defendant member shall, at his expense, be entitled to be advised throughout the investigative and disciplinary process and to be represented by a barrister or an attorney at all stages thereof and, in particular, at all hearings, and, if so represented, shall be deemed to be present at such hearing.

(xvii) Financial penalties or costs included in any order shall be paid within thirty days of the making of the order or within such longer period as the Committee making the order shall provide at the time the order is made.

(xviii) A member of any category, who fails, without reasonable cause, to comply with any order of the Disciplinary committee or the Appeal Committee, shall be subject to immediate exclusion from membership of the Institute.

(xix) Exclusion from membership under the provisions of paragraph (xviii) shall not bar the Institute from instituting civil proceedings to recover any financial penalty or costs included in any order or from publishing the name and other particulars of the excluded member and the reasons for his exclusion.

(B) The Investigation Committee

Out of the pool of 40 persons, 14 will be selected for the Investigation Committee by MIPA. The Investigation Committee shall be constituted of a balance of professional expertise and outside judgment. As such, out of the 14 selected, a maximum of 7 persons may be chosen by the MIPA to sit on the Investigation Committee. In the first (14 out of 40) and second (7 out of the 14 chosen) selections, due care must be taken to avoid any conflict of interest.

Among the 7 people sitting on the Committee, a Chairperson will be appointed to preside over the proceedings. The Committee shall consist of two MIPA Members in good standing, two legally qualified persons (excluding the Chairperson) and two public interest members. The Chairperson shall be a barrister or an attorney with at least 10 years standing at the Bar of Mauritius. Should the Chairperson be absent for any reason on any day the Committee meets, the Committee shall decide by vote who will be assigned the role of the Chairperson. Four members of the Committee, including the Chairperson, shall constitute a quorum.
(C) The Disciplinary Committee

No person sitting on the Investigation Committee in relation to a case may subsequently sit on the Disciplinary Committee appointed to hear the same case. Therefore, out of the remaining 33 persons, 14 will be selected who potentially can form part of the Disciplinary Committee. Then, out of the 14, a maximum of 7 persons will be selected to sit on the Disciplinary Committee. The Disciplinary Committee shall be constituted of a balance of professional expertise and outside judgment. The Disciplinary Committee will constitute of accountants and non-accountants. In the first (14 out of 33) and second (7 out of the 14 chosen) selections, due care must be taken to avoid any conflict of interest.

Among the 7 people sitting on the Committee, a Chairperson will be appointed to preside over the proceedings. The Committee shall consist of two MIPA Members in good standing, two legally qualified persons (excluding the Chairperson) and two public interest members. The Chairperson shall be a barrister or an attorney with at least 10 years standing at the Bar of Mauritius. Should the Chairperson be absent for any reason on any day the Committee meets, the Committee shall by vote decide who will be assigned the role of the Chairperson. Four members of the Committee, including the Chairperson, shall constitute a quorum.

5.7 The Test:
In situations where the case is not based on complaint made by an individual, organisation or authority, one of the established tests to be followed by MIPA for invoking the Disciplinary process and constituting the Disciplinary Committee is:

“That the member’s conduct has fallen significantly short of what might reasonably have been expected in the circumstances.”

This is only one of the guiding principles for MIPA to decide whether or not to institute the disciplinary process. Other considerations may be taken into account by the MIPA.

5.8 Conduct of the Investigation Committee
(1) The Investigation Committee shall first analyse with best endeavours any complaint made by any person or authority to ascertain whether there is any cause for concern or any reason for investigation.
(2) Where the investigation is initiated at the instance of MIPA (Information-based Approach), the Investigation Committee shall act with sufficient independence and diligence and the decisions taken by the Investigation Committee shall not be influenced by the MIPA.
(3) The Disciplinary Committee will be constituted by the MIPA only after the Investigation Committee has found that there is a need to institute disciplinary proceedings against the member.

(4) Where the Investigation Committee found that there is a need to institute disciplinary proceedings against the member, reasons shall be given in writing to the Defendant member for such decision within 14 days of the date the said decision has been reached.

5.9 **Conduct of the Disciplinary Committee**

(1) Before commencing the disciplinary proceedings, the chairperson of the Disciplinary Committee will:
   - Explain to the Defendant member who are the Committee members.
   - Introduce all present and explain their roles.
   - Explain how the hearing will be conducted.

(2) The Chairperson of the Investigation Committee, who shall be the case presenter, shall state the reason for constituting the Disciplinary Committee, and shall present the case before the defendant makes representation of his defence.

(3) The allegation against the Defendant member will be precisely stated by the Chairperson of the Disciplinary Committee and the Defendant member will be asked by the Chairperson of the Disciplinary Committee whether he admits or denies the charge(s).

(4) If the Defendant member admits the charge(s), the Disciplinary Committee shall consider mitigation factors before announcing its decision and sanction(s).

(5) If the Defendant member denies the charges, the Disciplinary Committee will go through the evidence gathered and hear any representation made by the defendant member in his defence.

(6) Witnesses shall be called individually. Witnesses shall not be present throughout the hearing of the Disciplinary Committee.

(7) Both the Defendant member and the case presenter may call witnesses. They are also entitled to cross-examine each other's witnesses.

(8) The Defendant member shall be afforded every opportunity to present his case or his defence.

(9) Questions shall be asked to clarify any doubt. The approach shall be as formal and polite as is possible.
(10) At various points, it may happen that the Disciplinary procedure be adjourned for a short period to undertake further investigation or if the member makes the continuation of the hearing impossible.

(11) After the Disciplinary Committee has heard all evidence, the chairperson of the Disciplinary Committee shall summarise the main points and invite the case presenter and the Defendant member to make their closing submissions. The Chairperson of the DC may request the case presenter and the defendant member or their representative to focus on the issue at hand to ensure a speedy process.

(12) Reasons shall be given in writing for any decision reached by the Disciplinary Committee within 14 days of the date of the hearing. In the same letter, the member shall be informed of his right to appeal against the said decision. After receiving the reasons for the Disciplinary Committee’ decision, any aggrieved party will have 14 days to challenge the decision of the Disciplinary Committee by appealing to the Appeal Committee.

6. **Sanctions:**

The Disciplinary Committee can impose a range of penalties, including:

1. Verbal and written warnings
2. Fines, not exceeding Rs 100,000
3. Loss or restriction of practice rights.

4. Suspension from membership.
5. Exclusion from membership.

The purpose of sanctions is not to be punitive but to protect the public interest. One of the objectives of imposing sanctions is to demonstrate to the public that the profession is dedicated to maintaining and enhancing standards and, ultimately, removing from the profession those who do not deserve to belong in it.

Although the Disciplinary process looks backs on the member’s past conduct, the Disciplinary Committee will also bear in mind the member’s future conduct in order to ensure that the sanctions to be imposed serve their purpose.

6.1 **Proportionality of sanctions:**

6.1.1 In deciding what sanction to be imposed on the defendant member in any situation, the Disciplinary Committee shall weigh the interests of the member and the public interest. The sanction in each case must demonstrate a considered and proportionate balance between:

(a) The public interest
(b) The interests of the accountancy profession as a whole
(c) The interests of a particular member in the case
(d) The seriousness of the case
(e) The mitigating and aggravating factors in the case
(f) The maintenance of proper standards of professional conduct
(g) The maintenance of public confidence in the profession.

6.1.2 To promote consistency and uniformity in the sanctioning process and to ensure that the sanction imposed is proportional to the seriousness of the member’s misconduct, the Disciplinary Committee shall have regard to several factors, but not limited to the following:

(a) Any mitigating or aggravating factors.
(b) The individual character of the members.
(c) The type of complaint made by an individual/ organisation against the member.
(d) Any bad faith/motive behind the making of the complaint against the member.
(e) The personal circumstances of the member.

6.2 Past Conduct of the Defendant Member:

The past conduct of the Defendant Member shall be introduced only after the findings of the Disciplinary Committee have been concluded and a case has been made against the Member. This should, in no case, be discussed or raised before the DC has deliberated, or if the Defendant Member has been found innocent.

The past conduct shall only be used to mitigate or aggravate the sanctions of the Defendant Member.

7. Representation Rights:

It is permitted to a qualified lawyer or other person chosen by the defendant member to accompany and represent the defendant member at all disciplinary proceedings, and to advise the defendant member throughout the investigative and disciplinary process.

8. The Appeal Process:

(1) The defendant member has the right to appeal against the decision of the Disciplinary Committee and any imposed sanction(s). The appeal should be directed to the Appeal Committee directly by the Disciplinary Committee as soon as the defendant member signifies his intention to appeal. The member must signify to the Disciplinary Committee and to the MIPA of his intention to appeal within 14 days after being notified of the decision of or the Disciplinary Committee.

(2) Pending the decision of the Appeal Committee, any order made by the Disciplinary Committee against the defendant member may be suspended.
The appeal shall be dealt with by the Appeal Committee as soon as possible, not later than 14 working days after receiving the appeal request.

The decision of whether or not to accede to the appeal request vests exclusively with the Appeal Committee, whose decision shall be binding and irrevocable. Should the member still feel aggrieved, they are free to seek legal redress before the appropriate court.

The Defendant member shall be informed of the date, time and place of the Appeal Committee if the appeal request is being entertained. This shall be done in writing.

The Appeal Committee can uphold the decision of the Disciplinary Committee, overturn it or replace it with a decision of its own, if it becomes apparent that the decision reached was not reasonable (decision is unfair or sanction is disproportionate) or if the disciplinary procedure was not adequately followed.

Reasons shall be given in writing for any decision reached by the Appeal Committee within 7 days of the hearing.

8.1 Composition of the Appeal Committee:
(1) The Appeal Committee shall not include a member of the Disciplinary Committee, or any individual who was involved in the investigation or disciplinary proceedings. The appeal process shall include the same procedures as apply to hearings before the Disciplinary Committee.

(2) The Appeal Committee shall consist of a Chairperson who shall be an attorney or a barrister of at least 10 years standing at the Bar of Mauritius and 2 other persons; one who shall have not less than 10 years' proven experience and knowledge in the field of accountancy, while the other one shall have not less than 10 years' proven experience and knowledge in a field other than accountancy. However, no person sitting on the Investigation and Disciplinary Committees in relation to a case may subsequently sit on the Appeal Committee appointed to review the same case.

8.2 Conduct of the Appeal Committee:
(1) The Chairperson on the Appeal Committee shall introduce all those present and explain their role.

(2) The member's written reasons for requesting the appeal shall be read out.

(3) The purpose of the hearing and the way it will be carried out shall be explained.
(4) The Chairperson of the Investigation Committee, who shall be the case presenter shall present his case before the defendant makes representation.

(5) The defendant member shall be allowed to call any new witnesses not previously called on the Disciplinary Committee or any witnesses who have new facts to put before the Appeal Committee.

(6) Finally, the Appeal Committee will summarise the main points and invite the case presenter and the defendant member to sum up their case.

(7) The member will be informed of the Appeal Committee's decision within 7 working days in writing.

(8) Reasons should be given for any decision reached by the Committee.

9. **Additional Points to be considered:**

9.1 **Considerations to be taken into account by MIPA:**

1. Following the Investigation Committee, if the Investigation Committee decides that there should be a Disciplinary Committee, it shall inform the defendant member in writing of:
   (a) The allegation/charges against him
   (b) The procedure to be followed
   (c) The date, time and place of the Disciplinary Committee
   (d) The right to be accompanied (right of representation).

2. MIPA will make available relevant copies of details of relevant evidence, any relevant papers and witness statements to the member at least two weeks before the Disciplinary Committee.

3. If the member or the member’s chosen representative cannot attend, the member shall contact the MIPA with the least delay possible to notify it of same. An alternative date shall be agreed by the parties within a 5-day period.

4. The Disciplinary Committee, and Appeal Committee, if any, shall be held as privately as possible in a suitable room without interruptions.

9.2 **Document Retention Policies:**

Proper records shall be kept by the I&D Committees concerning the investigations and deliberations made by each Committee. Such records may serve as precedents for future cases and ensure a high degree of consistency in the manner the cases are dealt with by the I&D Committees.

As recommended by the International Federation of Accountants (IFAC), records should be retained long enough to ensure that relevant information is available to protect the public interest and the members altogether. Such records may be maintained in electronic or paper format.
9.3 Publishing of Reports/Decisions on the MIPA Website

MIPA shall ensure that the public is aware that investigative and disciplinary committees exist where they entertain complaints against members. Any member of the public who wishes to raise any issue concerning any MIPA member should know where and how to do it.

Bearing in mind that reports of the investigatory and disciplinary proceedings may serve as a valuable educational tool, MIPA reserves the right to publish the findings of the I&D Committees on its website after these Committees have given their decisions. In fact, publicity, being the one of the biggest deterrents, MIPA will as a matter of course publish case reports to educate the members and the public in general of the consequences of misconduct.

If there exist very exceptional circumstances which justify the non-publishing of reports on the MIPA website, MIPA will attempt to cater for this by anonymising the names of the parties involved and such other details as might be required to preserve anonymity.

In all situations, the manner in which the reports/ findings are published on the website, and the timing of publication, shall not adversely affect the right of those involved in civil or criminal cases.

As per the IFAC Statement of Membership Obligations (SMO) 6, an annual report may be prepared and made available to the public summarising the results of investigative and disciplinary proceedings. Copies of the report shall also be made available, upon request, to the appropriate public authority. Where the relevant bodies need a court order to be able to obtain such information from the MIPA, the MIPA will give the report only after the court order having been issued.

9.4 Actions brought against the MIPA for recovery of costs:

The Defendant Member shall be able to bring an action for the recovery of costs and expenses incurred in during the Investigation, Disciplinary and/or Appeal Committees only if the complaint should not have been entertained in the first place. In other words, this is possible only if there was no prima facie case when the complaint was brought to the Investigation Committee (either Complaints-based or Information-based).
Definitions, Citation and Interpretation:

General:

- Words importing the masculine shall include the feminine and the neuter;
- Words in the singular shall include the plural;
- Words in the plural shall include the singular

Agency - Agency refers to The Director-General of the ICAC under the Prevention of Corruption Act 2002, the Chief Executive of the Financial Reporting Council under the Financial Reporting Act 2004, the Chief Executive of the Financial Services Commission established under the Financial Services Act 2007, the Director of the Financial Intelligence Unit under the Financial Intelligence and Anti Money Laundering Act, the Commissioner of Police, the Director-General of the Mauritius Revenue Authority established under the Mauritius Revenue Authority Act 2004, the Enforcement Authority under the Asset Recovery Act 2011, the Governor of the Bank of Mauritius under the Bank of Mauritius Act 2004, or any other competent authority in Mauritius or outside Mauritius

Chairperson - Person presiding over the Committee.

Defendant Member - A member of any category who is the subject of an investigation or subsequent disciplinary process;

Good standing - A member in good standing shall be any member who at the time he is designated as such, is not any arrears of any sum due by him to MIPA

Independence - Independence is
(a) Independence of mind – the state of mind that permits the expression of a conclusion without being affected by the influences that compromise professional judgment, thereby allowing an individual to act with integrity, and exercise objectivity and professional scepticism.
(b) Independence in appearance – the avoidance of facts and circumstances that are so significant that a reasonable and informed third party would be likely to conclude, weighing all the specific facts and circumstances that a firm’s or a member’s, integrity, objectivity or professional scepticism has been compromised.
**Legally qualified person** - An advocate or an attorney of at least three years’ standing.

**Member** - A member refers to any individual who is a member of MIPA. Where the individual is a member firm, the member will be the director of that member firm.

**Misconduct** - Misconduct includes any of the following:
1. Criminal activity;
2. Acts or omissions likely to bring the accountancy profession into disrepute;
3. Breaches of professional standards, including breaches of ethical requirements, for instance, the Code of Ethics;
4. Gross professional negligence;
5. A number of less serious instances of professional negligence that, taken together, may indicate unfitness to exercise practising rights; and
6. Unsatisfactory work.

**MIPA** - Whenever reference is made to MIPA in this I&D REGULATIONS, it shall refer to the Mauritius Institute of Professional Accountants established under section 44 of the Financial Reporting Act 2004

**Professional services** - Services requiring accountancy or related skills performed by a professional accountant including accounting, auditing, taxation, management consulting and financial management services.

**Public interest member** - A member of the Investigation Committee, the Disciplinary Committee or the Appeal Committee who is not an accountant or a legal person, appointed to represent the public interest;

**Specific circumstances** - Specific circumstances include any of the following:
1. Member is subject to a disciplinary proceeding by another professional body.
2. Member is subject to a civil proceeding.
3. Member has been convicted for fraud or dishonesty.
4. Member is insolvent, or is likely to become insolvent.