



29 September 2011

Our ref: ICAEW Rep 93/11

Des Hudson  
Chief Executive  
The Law Society  
100-113 Chancery Lane  
London  
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cc: Chris Kenny

Dear Des

### **Supervision in Multi-Disciplinary Practices**

I am aware that the Law Society proposes to update its guidance on supervision in law firms to take account of ABS and multi-disciplinary practices involving lawyers and other professionals. This guidance clearly has significant and critical implications for multi-disciplinary practices, including those which will involve members of ICAEW as well as members of other professional bodies.

The term multi-disciplinary practice implies equal powers and rights of supervision of professional staff or other employees, for members of either profession who are partners within the firm.

ICAEW has long experience of supervising multi-disciplinary practices among our member firms, which are broadly defined as firms which are controlled by ICAEW chartered accountants, holding the majority of partnership places. We have had no problem in ensuring that partners in our firms who are (for example) members of the Faculty or Institute of Actuaries or of the Royal Institution of Chartered Surveyors are bound by appropriate standards and codes of both professions, nor have we had problems reported to us by our members who work in firms within those professions. We have not encountered any particular problems caused by teams made up by members of both professions being led and supervised by members of one profession or the other, whether these teams are within our member firms, or those of other professional bodies.

It would not be appropriate, for example, to restrict the ability of solicitors in future multi-disciplinary practice ABS to supervise the appropriate work of chartered accountants or vice versa, as is currently the position taken in the existing guidance on supervision within legal disciplinary practices.

To ensure the orderly and desirable development of multi-disciplinary practices, I suggest the Law Society staff with responsibility for this work commence discussions with ICAEW staff before drafting becomes too advanced.

This response reflects consultation with the ICAEW Business Law Committee which includes representatives from public practice and the business community. The Committee is responsible for ICAEW policy on business law issues and related submissions to legislators, regulators and other external bodies.

Yours sincerely



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