



THE INSTITUTE
OF CHARTERED
ACCOUNTANTS
IN ENGLAND AND WALES

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Mr Kenny Chigbo
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By email

Dear Mr Chigbo

A REVIEW OF THE OPTIONS FOR THE ACCREDITATION OF FORENSIC PRACTITIONERS

1. The Institute of Chartered Accountants in England and Wales (the Institute) welcomes the opportunity to comment on the consultation paper *A Review of the Options for the Accreditation of Forensic Practitioners* published by the Forensic Science Regulator in January 2009.

Background

2. The Institute operates under a Royal Charter, working in the public interest. Its regulation of its members, in particular its responsibilities in respect of auditors, is overseen by the Financial Reporting Council, the UK's independent oversight body responsible for promoting confidence in corporate governance and reporting (www.frc.org.uk). As a world leading professional accountancy body, the Institute provides leadership and practical support to over 132,000 members in more than 160 countries, working with governments, regulators and industry in order to ensure the highest standards are maintained. The Institute is a founding member of the Global Accounting Alliance with over 750,000 members worldwide.
3. The practice of accountancy by our members in the UK is governed by our requirements to obtain a Practising Certificate and to act in accordance with our Practice Assurance Regulations, to provide assurance that such services are always carried out in accordance with acceptable standards. Forensic accounting is specifically mentioned as an element of accountancy practice by the Institute, which means that our members who supply forensic accountancy services by way of business (though not necessarily other forensic services) are within the scope of these requirements.
4. All our members are required to undertake their work in compliance with our Ethical Code, which includes the fundamental ethical principle of Professional Competence and Due Care. They are required to undergo Continuing Professional Development (CPD), and to confirm the adequacy of their CPD on an annual basis, as a condition of membership. The achievement of forensic related CPD is assisted by membership of the Institute's Forensic Special Interest Group (Forensic SIG) which provides relevant courses and materials for members with a specialism in this area. Products

include an annual one-day conference, (speakers have included leading judges, QCs, and representatives from the FBI, SFO and SOCA) a quarterly newsletter, a helpline, a dedicated part of the Institute's website, helpsheets on relevant issues, guidance on library and e-library publications. Technical materials are produced under the oversight of the Forensic SIG committee, a group of forensic accountants of considerable expertise, including representatives of accountancy firms of all sizes.

5. Practice Assurance is generally carried out at a firm level, where our members practise as a principal in one of our member firms. This enables assessment to be carried out of individual competence as a product of the culture and quality management approach of the organisation within which our members and their staff work, as well as on the basis of individual ability. This enables assessment of individual competence within the overall assessment of an organisation, in accordance with the Regulator's provisional conclusion, set out in paragraph 8.7 of the consultation paper.
6. In addition, we are in the final stages of the introduction of a scheme for the accreditation of forensic accountants which would provide both for initial assessment and evaluation of the suitability and competence of candidates and for updating of accreditation. It has been designed so that it will apply to forensic accountancy services related to any matter, whether civil or criminal. It will assess quality standards in the use of forensic accounting and would (for example) more than answer the criticisms of scientific practitioners in criminal courts raised by the National Policing Improvement Agency, and raised in the consultation paper at paragraph 3.50. As a professional body with international standing, the ICAEW has the benefit of long experience in the regulation and oversight of accountancy related services and has a full Disciplinary System to support the competency of forensic accountants and deal appropriately with any complaints.

Response to Consultation

Forensic Practitioners and Forensic Scientists

7. The title of the consultation paper refers to the very general description "forensic practitioners" whereas the detailed aims at paragraph 1.6 states that "our focus is primarily the presentation of scientific evidence in the criminal courts". The detail of the consultation also seems aimed exclusively at forensic scientists, not at forensic practitioners more generally. For this reason, we have not responded to the particular points in italics in the consultation paper, since our expertise relates to forensic accountancy, not forensic science.
8. If in the future, the Forensic Science Regulator were to consider extending his remit to other forensic practitioners, such as forensic accountants, we would hope to be consulted at an early stage, to discuss how such an extension would be framed to exclude unnecessary dual regulation of members of reputable professional bodies, or other persons already subject to appropriate professional oversight. In the meantime, we suggest that the wider phraseology is avoided, where proposals relate to forensic scientists but not to other forensic practitioners, to avoid any conclusions being prematurely reached on their applicability. It should be made clear that where a non-scientist forensic practitioner is a member of a reputable professional body, then that body should be responsible for the oversight of the practitioner's work.

Accreditation, Registration and the Admissibility of Expert Evidence

9. We note that the Law Commission are expected to issue a consultation on the admissibility of expert evidence during 2009, and look forward to seeing and responding to that consultation. In the meantime, we note that the Office for Criminal Justice Reform explored the possibility of changes to the law to introduce compulsory registration of forensic practitioners and expert witnesses, but decided against seeking changes to the law to introduce mandatory registration, preferring to leave registration as a matter of policy rather than law. We support this conclusion, as giving an

appropriate balance between ensuring appropriate expertise and avoiding the imposition of unnecessarily restrictive requirements.

10. Both the Law Commission project and the consultation paper relate to evidence presented in the criminal courts to the exclusion of the civil courts, but the conclusions reached are likely to be influential in the development of accreditation for all those who give expert evidence to both civil and criminal courts. We would support such a development, in the interests of justice in civil matters as well as criminal matters.
11. We hold the view that accreditation of experts should be encouraged by the Courts, both in relation to giving evidence in courts and in relation to the methods they adopt in forming their expert opinions. As accreditation becomes better known, evidence given by an accredited expert will be increasingly preferred. In this way, the remit of accreditation will be extended and those experts who wish their opinions to be respected will voluntarily join accreditation schemes.

Conclusion

12. We are supportive of the efforts being made by the Forensic Science Regulator, for the improvement of forensic science, and would be pleased to be included within the scope of further consultation exercises. However, care will be needed, to ensure that forensic science is adequately distinguished from other forensic services to ensure that no unnecessary or inappropriate regulatory requirements are imposed on the latter.
13. Please contact me should you wish to discuss any of the points raised in this response, or if you would like to be provided with details of our proposed scheme for the accreditation of forensic accountants and accountant expert witnesses. Details of our current professional requirements and our status as a professional body acting in the public interest are available from our web site at www.icaew.com/membershandbook, and information on the extensive guidance and other resources aimed specifically at forensic accountants from www.icaew.com/forensic. If you require further information on these, or any other matters, please let me know.

Yours sincerely



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