



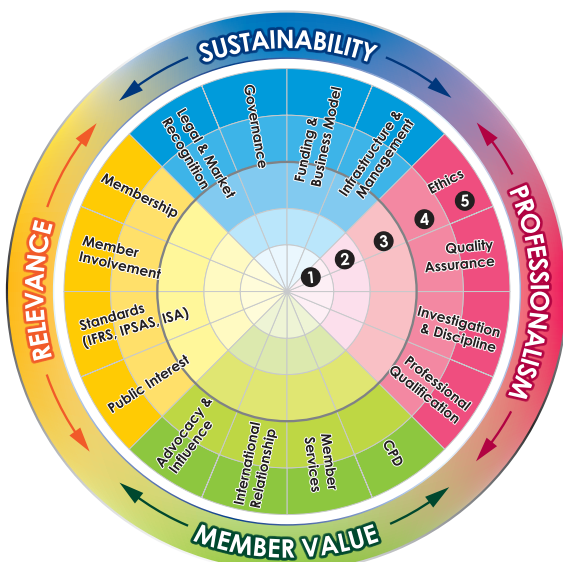
## The Maturity Model in Action

# INVESTIGATION & DISCIPLINE

## THE I&D GUIDE

A trusted investigation and discipline (I&D) system is a necessary feature for any professional accountancy organisation (PAO) in order to encourage and maintain a strong accountancy profession. Leading and respected PAOs understand that a robust and transparent **I&D system** is essential, as it demonstrates a commitment to ensuring the highest levels of professionalism among their members.

This guide provides the “why”, “what” and “how” for an I&D system. It explains why a strong commitment to I&D is important; highlights the key components of a robust I&D system that complies with international requirements for good practice; and provides some tools, templates and examples to assist with implementation. It is one of the publications under the **Maturity Model Guidance Series**.



## The Maturity Model Guidance Series

This Guidance Series is produced to support the **Maturity Model for the Development of Professional Accountancy Organisations** publication. The Maturity Model is a support tool that allows professional accountancy organisations to take a systematic approach to their organisational development, helping them make decisions and carry out their commitment to excellence, easily tracking their progress along the way.

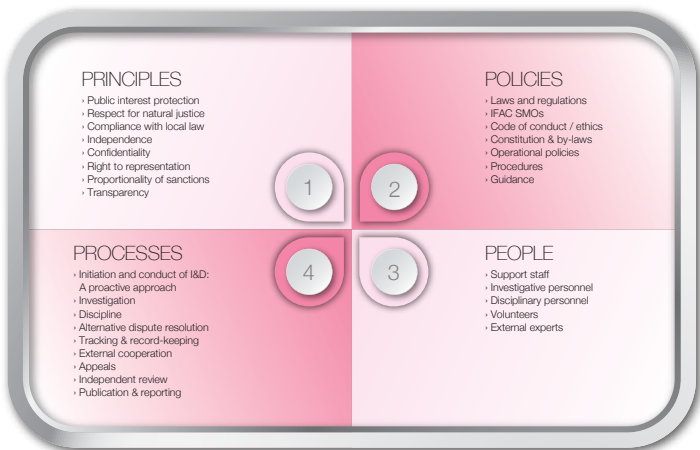
The Maturity Model comprises sixteen key success areas (KSAs) across four broad characteristics, which are presented around the outside of the model as **sustainability, relevance, professionalism** and **member value**. Each of these KSAs is considered important; however, the emphasis may vary based on the nature, focus and stage of development of an organisation. Investigation and discipline is included as a key success area.

## WHO SHOULD USE THE GUIDE?

Primarily aimed at PAOs without established or mature I&D systems, this guide focuses on practical guidance to achieve the minimum requirements for a working system. However, in order to recognise that any I&D system will involve ongoing challenges and complexities, and to provide aspirational content, a section on considerations for advanced systems is included. Furthermore, other authorities with any I&D responsibilities over professional accountants will find this guide useful.

## WHAT IS IN THE GUIDE?

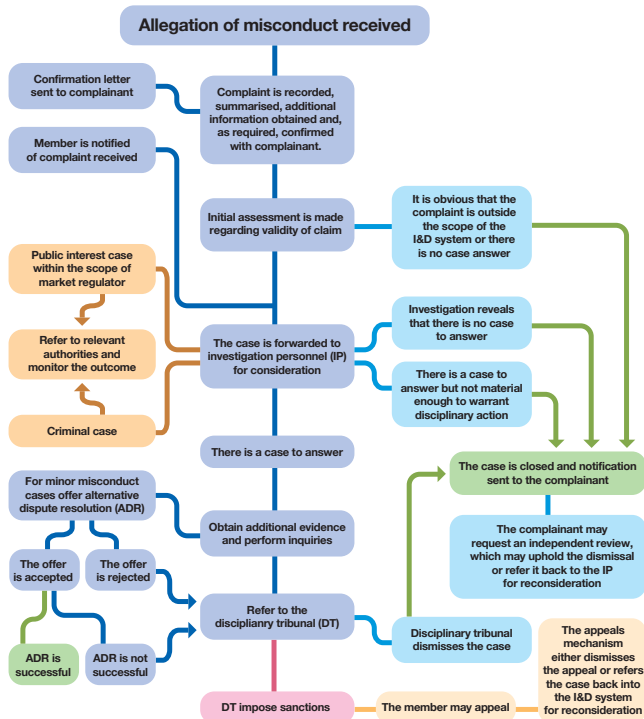
A credible accounting profession, built on integrity and quality, requires a strong system of I&D in order to appropriately administer consequences to members of the profession who do not behave in an ethical and professional manner. This guide sets out the key components necessary to establish and maintain a strong system of I&D according to “four Ps”.



## Getting it Right

A well designed and implemented I&D system prevents appeals based on process deficiencies. Various tools are provided to assist in ‘getting it right’.

How 1: Illustrative Flowchart for the I&D Process



## WHERE TO OBTAIN THE GUIDE?

The Guide is available on the CAPA website ([www.capa.com.my](http://www.capa.com.my)) in electronic format and can be downloaded at no charge. Printed copies can be requested from the CAPA Secretariat.



The Confederation of Asian and Pacific Accountants (CAPA) is recognised by the global accountancy profession, represented by the International Federation of Accountants (IFAC), as a regional organisation representing national PAOs in Asia Pacific. CAPA’s mission is to develop, coordinate and advance the accountancy profession in the region by, inter alia, contributing to the formation and growth of sustainable accountancy organisations.

This guide is also endorsed and recommended by IFAC to all existing and aspiring PAOs around the world.

