



## **The following information is to assist you in making a complaint against a member of the Institute of Public Accountants (“IPA”).**

### **Introduction**

Integrity and professionalism are the hallmarks of being a professional accountant. However, from time to time not all members adhere to those expectations. Our investigation and discipline process is designed to provide an aggrieved party the opportunity to have a complaint investigated and where a member’s behaviour is determined to be less than professional, appropriate action will be taken.

Our investigation process is not a legal process. It is an internal process to determine whether a member has breached any of our professional and/or ethical requirements for continued membership. Our process deals with complaints relating to professional standards only, not commercial disputes.

### **Fee disputes and other issues not investigated**

Fees in the accounting profession are not regulated. Fees are a commercial arrangement between the member and the client. As such we will not investigate matters that we determine are a dispute over a fee. If a client does not believe a service was rendered or the service rendered was not worth the fee charged, the client should instead consider court action.

We have no legal capacity to make awards of damages, require alternative dispute resolution, restitution or enforce a reduction in fees. If you are seeking such a resolution then you should take legal advice.

### **Cases before the courts and subject to other proceedings**

Where a matter which is the subject of a formal complaint against a member is also before a court of law we will suspend further consideration of the complaint. We do this to ensure our investigation process is not used to thwart any legal action and to also ensure the legal process is not prejudiced by any actions undertaken during the investigation. If a court makes a determination, we will take that into account. The IPA may continue to receive information from either party as court action proceeds but no final determination on the complaint will be made until the court process is concluded. This may cause the investigation process to take longer than would otherwise occur.

### **The investigation process**

We will not accept anonymous complaints.

You may contact us at any time to determine if a person is one of our members.

We welcome you discussing your complaint with us however if you do wish to pursue the issue, you must submit a formal complaint via the IPA complaint form.

Our investigation process is based on full transparency for both the complainant and the member. This requires that a copy of the formal complaint be provided to the member and replies from both the member and the complainant are copied to each other. We therefore require unconditional authority from both parties to release any and all correspondence to the other party.

During the course of your complaint you may decide to provide certain information on a confidential basis, which is not to be released to the other party. Providing information on a confidential basis will make our investigation process difficult. Consequently we retain the right to decide whether or not to accept information provided on such a basis.

Natural justice dictates that any person facing investigation is aware of all the facts being considered. All complaints will be registered and acknowledged and you will be formally advised whether or not your complaint warrants an investigation.

As we provide the other party with a copy of all information provided to us, your information should not contain defamatory or derogatory comments about the other party.

The initial process involves gathering information from the parties involved. This may take time depending on the amount of information provided and the time each party takes to respond.

The IPA may demand the production of certain records or the answering of particular issues. Complex cases may require several rounds of information gathering. Therefore the time taken to investigate a matter will vary, depending on complexity, the timing of responses and whether or not legal or other external action is also taken.

The second phase is to determine if a member has a "case to answer". This is not a finding of guilt, rather a determination that there are issues that need to be resolved. If a member does not have a "case to answer" then the process is finalised. Finalisation of a complaint does not extinguish either party's legal rights.

Where a member has a "case to answer" the matter may, if it is determined to be of a lower offence, be dealt with through administrative penalty (such as issuing an apology, committing to undertake additional training, or similar). Otherwise all the information relevant to the complaint will be referred to the IPA Disciplinary Tribunal for a determination.

### **Withdrawal of a complaint**

While a complainant may withdraw a complaint at any time we retain the right to continue the investigation where we believe there are relevant issues requiring investigation.

This document is not legal advice and is not a substitute for professional advice. You should conduct your own inquiries and/or seek your own professional advice in taking any actions. The Institute of Public Accountants is not liable for any statement or omission in the document, nor any loss that may arise with the use of information in the document.