



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

Complaints against an IPA member

The IPA has an investigations and disciplinary process to accept written complaints against IPA members. As a condition of membership all our members are subject to this process for alleged breaches of the IPA Constitution, By-laws, Pronouncements and professional and ethical standards.

The IPA cannot investigate all complaints. There are circumstances where the matter may be more appropriately dealt with by another body such as a regulatory body or the police. We will not investigate a complaint where:

- It relates to breaches of the law or matters that do not fall within our jurisdiction and there are no relevant professional and ethical issues present.
- It is a commercial dispute such as a dispute about fees where there are no relevant professional and ethical issues present.
- The nature of the complaint does not warrant investigation.
- It relates to historical conduct that occurred more than seven years prior to the date of the complaint.
- It does not relate to a current IPA member.

The IPA will not accept anonymous complaints and cannot investigate a complaint where the complainant wishes to remain anonymous. Our investigation process is based on transparency for both the complainant and the member. This requires a copy of this complaint and any subsequent information in relation to the complaint to be provided to the member.

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

Fee disputes

Fees in the accounting profession are not regulated. Fees are a commercial arrangement between the member and the client. We will not investigate a complaint where it is a commercial dispute such as a dispute about fees where there are no relevant professional and ethical issues present.

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 seek 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.



Complainant Details

Mr Mrs Miss Ms Other, please state _____

Given name _____ Surname _____

Business name (if applicable) _____

Address _____

Suburb/Town/City _____

State _____ Postcode _____ Country _____

Phone _____ Mobile _____

Email _____

Second Complainant's Details

Mr Mrs Miss Ms Other, please state _____

Given name _____ Surname _____

Business name (if applicable) _____

Address _____

Suburb/Town/City _____

State _____ Postcode _____ Country _____

Phone _____ Mobile _____

Email _____

Relationship to complainant _____

Are you submitting on behalf of someone?

Yes

No

Authorised Representative's Details

Mr Mrs Miss Ms Other, please state _____

Relationship to complainant _____

Given name _____ Surname _____

Business name (where applicable) _____

Address _____

Suburb/Town/City _____

State _____ Postcode _____ Country _____

Email _____

Member Details

Member's name _____

Membership number _____

Business name (where applicable) _____

Business Address _____

Suburb/Town/City _____

State _____ Postcode _____ Country _____

Phone _____ Mobile _____

Member's Email _____

Details of the complaint

Please provide details of your complaint including a background and chronological timeline of events with dates. Also list and provide relevant documentary evidence if any.

Other

Specify any actions taken to resolve the matter with the member.

Have you lodged any complaints with other organisations or regulatory bodies and what is their response?

Have there been any legal proceedings in relation to the complaint and what is the stage of the proceedings or outcome?

Authority to Act & Declaration

- I/we authorise the IPA to provide a copy of this complaint and any subsequent information provided in relation to the complaint to the member (other than information specifically endorsed as not to be made known to the member).
- I/we understand and authorise that the IPA may, for the purpose of investigating the complaint, seek and gain access to any of my/our files, records and other documentation held by the member. I/we further authorise the IPA to collect, use and disclose, as is necessary for the purpose of the investigation, any and all information provided to the IPA in relation to this complaint.
- I/we have read and understand the above authority to act and request that the IPA investigate this complaint against the member(s).
- I/we declare that the information provided in relation to this complaint is true and correct.
- If applicable, "I/we hereby authorise the following person to act on my/our behalf.

Signature _____ Signature of Authorised representative _____

Print Name _____ Print Name _____

Date ____ / ____ / ____

Date ____ / ____ / ____

Please lodge the complaint and supporting documents by email to complianceadvisor@publicaccountants.org.au or by post to:

Private and Confidential
Investigations Officer
Institute of Public Accountants
GPO Box 1637
Melbourne Vic 3001

Privacy statement

The information (as defined by the Privacy Act 1988 (Cth)) you provide to the IPA as part of the investigation process may be used in the following manner:

- Investigation of the complaint;
- As part of any potential hearing before the IPA's Disciplinary Tribunal; and
- Forwarded to an appropriate authority where there may be a breach of a Federal, State or Territory statute.

Information provided by either the complainant or the IPA member may be shared with:

- The member(s) who is the subject of the complaint;
- The Investigations Officer and the Investigations Review Officer;
- Members of the IPA Disciplinary Tribunal and an IPA Appeals Committee;
- Statutory/Regulatory bodies; and
- Other professional bodies of which the member may also be a member.