



1. The Institute of Public Accountants (“IPA”) receives a complaint against a member with the completed complaint form and supporting documentation.
2. The Assurance and Compliance team and Investigations Officer review the complaint to determine whether the IPA can investigate the matter. The complainant may be requested to provide additional information.
3. Where the IPA cannot investigate the matter, the complainant will be notified and no further action is taken. For example, the IPA will not investigate a complaint that does not relate to a current IPA member, or a commercial dispute such as a dispute about fees where there are no relevant professional and ethical issues present.
4. Where the IPA can investigate the matter, the complainant is sent a written acknowledgement and a copy of the complaint is sent to the member to provide a written response.

The member is given between 14 and 21 days to provide the IPA with a written response to the complaint and any issues raised. Members have an obligation under the IPA Constitution and By-Laws to respond to all correspondence from the Investigations Officer and failure by a member to respond in the specified period is considered a breach and will result in referral to the IPA Disciplinary Tribunal (“Tribunal”) who may impose a penalty.

5. When the member’s written response is received by the IPA, it may be sent to the complainant to provide a response (if any). The member is requested to give authorisation for their response to be released to the complainant.
6. The prime focus of the investigation is to obtain all of the relevant facts of the complaint and during the conduct of the investigation the IPA may seek further information from the member or complainant. The exchange of each parties’ response to the other party will generally continue until there is sufficient information for a decision to be made on the matter.
7. An investigation report is completed on the matter to determine if the member has a case to answer and whether there is sufficient evidence of a breach of the IPA Constitution, By-Laws and/or Pronouncements.
8. The Investigations Review Officer will review the investigation report and the draft recommendation of the Investigations Officer.
9. The Investigations Review Officer’s proposed determination and associated recommendations will be provided to the Chief Executive Officer as the nominee of the President to review and confirm or modify the determination.
10. The Investigations Officer will communicate the determination in writing to the member, Tribunal (where appropriate) and the complainant within 21 days of the approval of the Investigations Officer’s recommendation by the Investigations Review Officer or the President or their nominee.
11. If the member or complainant is not satisfied with the decision on a complaint or the way in which the investigation was conducted, they may request a review in writing within 30 days after notification of the decision on the complaint by the IPA except if the matter is referred to the Tribunal. The member and/or complainant will receive written notification after consideration of the review.

12. If there is no case to answer, the matter is closed.
13. Where the member has a case to answer, the action will depend on the recommended penalties which may include (1) administrative action (eg. written warning, requiring member to make undertakings or other action deemed appropriate), (2) voluntary resolution, or (3) referral to the Tribunal.
14. Where the matter is referred to a formal hearing of the Tribunal, the Tribunal considers if there has been a breach of the IPA's Constitution, By-Laws or Pronouncements and if a breach is established will determine any penalties to impose. The member will receive written notification of the Tribunal's findings.
15. The member and the IPA may appeal the decision of the Tribunal through the appeals process and the Appeals Tribunal. The Notice of Appeal must be lodged within 30 days of the finding having been made by the Tribunal or the finding having been deemed to be served.

The complainant has no right of appeal in relation to the decision of the Tribunal.

16. The complainant will receive written notification of the Tribunal's findings after the appeal period has lapsed. If an appeal is lodged, the complainant will receive written notification after consideration of the appeal.
17. Where a matter proceeds to an Appeals Tribunal Hearing, they will consider whether the original decision was appropriate. The member will receive written notification of the outcome of the appeal.