



COMPLAINT PROCEDURE INFORMATION

The following information is to assist you in understanding our practice and procedure when we undertake an investigation of a complaint against an IPA member.

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. Each complaint will be 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.

LIENS (HOLDING DOCUMENTS PENDING PAYMENT OF FEES)

A "lien" is a legal right to hold property until a debt is recovered. While we do not encourage members to claim a lien, we have no capacity to prevent members making such a claim where a legal debt exists. There are, however, restrictions on what kinds of documents can be held under a lien.

MEDIATION

Our investigation process is not a form of mediation. It is a process to determine if a member has breached our professional and ethical standards. Mediation may be sought by either party. However, both parties must agree to the mediation and agree on how costs are to be met. If mediation is entered into, the IPA will not be involved, but we may take into account any outcomes of the mediation.



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.

TAX PRACTITIONERS BOARD

A complaint before the Tax Practitioners Board is not considered to be a Court case and consequently has no effect on the ongoing investigation of a complaint. Although we are not bound by any decision we may take into account any determination of the Tax Practitioners Board.

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 form at the end of this brochure.

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, that 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.

FAILURE TO RESPOND TO CORRESPONDENCE

Failure by a member to respond to IPA correspondence on repeated occasions may result in the member being referred to the Disciplinary Tribunal for a breach of section 98(2)(h) of the IPA Constitution.

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.

FINALISATION OF THE COMPLAINT

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.





Complainant Details

Mr Mrs Miss Ms Other, please state _____

Gender Male Female

Given name _____

Family name/Surname _____

Your business name (if applicable) _____

Contact address _____

Suburb/Town/City _____

State _____ Postcode _____

Country _____

Phone _____

Fax _____

Mobile _____

Email _____

Are you submitting on behalf of someone? Yes No

Relationship to complainant _____

This complaint relates to IPA member: _____

Business name (where applicable) _____

Contact address _____

Suburb/Town/City _____

State _____ Postcode _____

Country _____

Detail your complaint below, or, insert words "see attached" and detail your complaint in an attachment. Also list and provide relevant documentary evidence if any.

Multiple horizontal lines for writing the complaint details.



Authority to Act

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).

Signature_____

Signature_____

Print Name_____

Print Name_____

Date ____ / ____ / ____

If you are acting on behalf of the complainant, please provide proof that you have authority to so act and to receive and provide personal information.

Please lodge the complaint together with this form (and all future correspondence) 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.