



The Complaints Process for Complainants

What happens when a complaint is made about a Member of Chartered Accountants Australia and New Zealand (CA ANZ)?

NB this guide does not relate to complaints made about Members of NZICA

What is CA ANZ's role and purpose?

- CA ANZ's role in relation to complaints is to investigate under the By-Laws, and take appropriate disciplinary action.
- CA ANZ's purpose is to ensure that Members uphold the highest ethical and technical standards, in the public interest.
- CA ANZ cannot require Members to:
 - take a particular course of action or
 - make restitution for any financial loss which it is claimed was caused by Members.
- CA ANZ cannot make payments for any financial loss claimed to be caused by Members and does not have a fidelity fund. Any claims that Members have caused financial loss may need to be pursued through the court system.

How CA ANZ investigates complaints

- For full details of the rules that govern the CA ANZ professional conduct process, see section 5 of the [By-Laws](#) on our website (particularly [By-Laws](#) 40(1) to 40(13)).
- The Professional Conduct Committee (PCC) is responsible for investigating your complaint. The PCC is assisted by CA ANZ's Conduct & Discipline staff (Staff). The Staff are your principal point of contact during the investigation of your complaint.

What happens when CA ANZ receives a complaint?

Registration

- Every complaint received is registered on our system.
- The Staff will acknowledge receipt of your complaint and provide you with this information sheet.

Initial Review

- The Staff will check that:
 - you have fully completed the complaint form
 - everyone who you wish CA ANZ to communicate with or receive information from has signed the complaint form.
- Your complaint will not be investigated until these steps have been completed.
- Each complaint is examined to ensure that it is a matter that the PCC can investigate. If the PCC cannot investigate the complaint you will be notified in writing.

Investigation

- If the PCC can investigate your complaint, it is provided to the Member for response.
- The Member generally has 14 days to respond to the complaint. If additional time to respond is required an extension may be granted in appropriate circumstances (and in the discretion of CA ANZ).
- You will usually receive the Member's response for comment, unless it is not appropriate to do so. If the response satisfies your concerns, you may choose to withdraw your complaint.

- Further information may be requested from either party until there is sufficient information for a decision to be made.
- The PCC may wish to meet with the parties to discuss the complaint or to obtain further information.

Decision

- The PCC can make the following decisions about a complaint:
 - take no further action
 - convene a case conference
 - require the Member or the Member's practice entity to submit to a review or reviews
 - issue the Member with a professional reminder that the Member's conduct has fallen short of best practice
 - caution the Member
 - seek the Member's consent to enter into a consent agreement
 - refer the complaint to the Disciplinary Tribunal for hearing.

What you need to provide

- You need to provide enough information for your complaint to be investigated.
- You may wish to provide:
 - a detailed timeline/chronology of events
 - copies of communications (letters, emails and faxes)
 - any agreement/s between you and the Member
 - any additional information you feel is relevant to support your complaint.

Complaints CA ANZ can investigate

- CA ANZ can only investigate complaints which could be a breach of the By-Laws (refer to [By-Law 40\(2.1\)](#) on our website)

Complaints CA ANZ cannot investigate

- CA ANZ may not be able to investigate your complaint if the PCC considers that it:
 - cannot result in disciplinary sanctions under the By-Laws
 - is trivial, vexatious or in bad faith
 - is lacking in substance, vague, imprecise or unsupported by evidence
 - is, or may be, an abuse of process
 - relates to matters of historical issues which would not be practical to investigate
 - is of an insufficient nature to warrant investigation
 - falls within the jurisdiction of another forum and it is reasonable to be determined there.

How often will CA ANZ update you?

- You will be contacted by CA ANZ if the PCC needs further information.
- CA ANZ will let you know when a decision has been made by the PCC.
- If you wish to receive any more updates during the investigation of your complaint, please contact the Staff.

When will you be informed of the outcome?

- CA ANZ will tell you the PCC's decision and the reasons for the decision within 21 days of the decision being made.

- If the PCC has decided to take no further action, to issue the Member with a professional reminder, to caution the Member or if the Member has entered into a consent agreement with the PCC, the complaint will be closed.
- If a case conference has been convened, the investigation moves to the next stage.
- If the Member is referred to the Disciplinary Tribunal for hearing, you will be informed of the outcome following the hearing.

What if you are dissatisfied with the PCC's decision?

- If you are dissatisfied with the PCC's decision not to investigate the complaint or to finalise it after it has been investigated, you have 21 days after notification of that decision to request a review of the decision (although this period may be extended in exceptional circumstances).
- You must request this review by using the proper form, signing the costs agreement and paying the application fee. Further details and copies of these documents are on our website.
- The review will be conducted by an independent reviewer (Reviewer). The Reviewer will consider whether the PCC's procedure and decision were appropriate.
- The Reviewer will not review a decision if it considers that the application is frivolous, vexatious, in bad faith or not made in accordance with the By-Laws.
- The Reviewer will also consider whether you should pay the costs and expenses of the review.
- The Reviewer will report to you, the Member, the PCC and the Professional Conduct Oversight Committee and may direct the PCC to reconsider the decision made in relation to the complaint.
- The Member you have complained about is also able to request a review in certain circumstances.

Procedural fairness

- In dealing with a complaint the PCC will observe procedural fairness to ensure that its decision-making is fair and impartial. This means that both sides get to tell their story.
- The PCC will generally give any information or documents it receives from one party to the complaint to all other parties. The PCC need not do so if the information or documents are irrelevant, are already in the possession of the parties or in circumstances where the PCC is unable to investigate the complaint.
- The PCC will ensure that:
 - the parties are informed about the issues being considered, so that they can respond to those issues properly
 - information received from the complainant and Member is exchanged between the parties where appropriate
 - all information is received and considered before a decision is made.

How long will the investigation take?

- Investigations will usually be completed within 4 - 9 months if all relevant information is provided. This may take longer if the complaint is complex or if relevant information is not provided.
- If your complaint is referred to the Disciplinary Tribunal then it may take approximately 12 months to complete.

Confidentiality

- Please remember that all information, correspondence and other documentation sent or received by CA ANZ or disclosed or made available to you in connection with the complaint and its outcome, including the investigation and, if applicable, review is confidential.
- If you do not comply with this requirement, investigation of your complaint may cease.

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