



Member complaint form

(By-Laws 40(4.1) and 40(4.2))

This form is for making a complaint about a Member of Chartered Accountants Australia and New Zealand who is not a resident of New Zealand.

Please read the following important information before completing this form

- Unless there are good reasons not to, you should try to resolve the matter directly with the Member before making a complaint.
- The information you include in this form will help us to understand your complaint. Focus on your main concerns, and be as clear and detailed as possible.
- A copy of your complaint will be sent to the Member to ask them to respond to the issues in your complaint. We cannot proceed without this.
- We will not take any steps in relation to incomplete complaint forms. You must complete each section carefully, include supporting documentation and ensure all parties to the complaint and any representatives sign the declaration at section 11 below.
- DO NOT provide any personal information about third parties (other than the Member the subject of the complaint) or any government identifiers (eg tax file numbers) unless it is absolutely necessary to understand your complaint.
- If your complaint relates to more than one Member you must fill out separate forms for each.
- If your complaint relates to a New Zealand resident or a Member of the New Zealand Institute of Chartered Accountants (NZICA) please download the appropriate form from our website www.charteredaccountantsanz.com.

PRIVACY NOTICE

Chartered Accountants Australia and New Zealand ABN 50 084 642 571 (**Chartered Accountants ANZ**) including its subsidiaries, controlled entities and the New Zealand Institute of Chartered Accountants (**NZICA**), a regulated body established under the *Institute of Chartered Accountants Act 1996* (NZ) (each **we, us or our**) collects, holds, uses and discloses your personal information for the purpose of investigating the facts and circumstances of your complaint, including any reviews or appeals in connection with your complaint, and to communicate with you in connection with the investigation and outcome of the complaint. We may also collect your personal information from third parties in connection with our investigation of the complaint including from the Member the subject of the complaint. We may disclose your personal information to third parties, including the Member the subject of the complaint, investigators, mediators, reviewers and/or members of the professional conduct committee and/or a disciplinary tribunal and participants in meetings and disciplinary hearings. We may also disclose your personal information to third parties such as agents, contractors and service providers, such as where we outsource functions. Your information will also be used and disclosed as set out in our Privacy Policy, available at www.charteredaccountantsanz.com/privacy. We are permitted to process your information for the above purpose, by relying on one or more of the following lawful grounds: (a) you have explicitly agreed to us processing such information for a specific reason; (b) the processing is necessary to perform the agreement we have with you or to take steps to enter into an agreement with you; (c) the processing is necessary for us to comply with our legal obligations; or (d) the processing is necessary for our legitimate interests, including to provide you with a smooth and efficient customer experience. Where you have consented to our processing of such information (including any special categories of personal data) you may withdraw such consent at any time (where your local data protection and privacy laws specifically provide you with this right), by contacting us using the contact details in our Privacy Policy. Please note, however, that in certain circumstances it may be still lawful for us to continue processing this information even where consent has been withdrawn, if one of the other legal bases described above is applicable. It is likely that your personal information will be disclosed to overseas recipients (as provided in our Privacy Policy, including the location of those entities) in which case your personal information will be treated securely and in accordance with data protection laws, including putting in place appropriate safeguards. The Privacy Policy sets out the contact details of our Privacy Officer and information regarding your rights (including how to withdraw your consent, if applicable) and how we handle your personal information including how you can seek to access and correct your information or raise a privacy concern with us and how it will be dealt with as well as details about the disclosure of your information to entities overseas.

1. Your details

Title	<input type="checkbox"/> Mr	<input type="checkbox"/> Mrs	<input type="checkbox"/> Miss	<input type="checkbox"/> Ms	<input type="checkbox"/> Other	If other	<input type="text"/>
Name (in full)	<input type="text"/>						
Postal address	<input type="text"/>						
Daytime phone number	<input type="text"/>			Alternative phone number	<input type="text"/>		
Email address*	<input type="text"/>						

* We will send all correspondence to you at this email address unless you specify that you would rather receive correspondence by post

Are you making this complaint on behalf of someone else such as a client or a relative? Yes No

If yes, please provide details of the person for whom you are making the complaint and advise why you are making it on their behalf.

(They will need to provide authorisation for you to act as set out in section 12 below)

Complainant's name	<input type="text"/>						
Postal address	<input type="text"/>						
Phone number	<input type="text"/>			Email address	<input type="text"/>		
Reason for complaining on their behalf	<input type="text"/>						

2. Details of the Member / Practice Entity Member

Title Mr Mrs Miss Ms Other If other

Given name/s (in full) Family name

Company/firm name

Address

Phone number Email address

Are they still your Chartered Accountant? Yes No

Have you previously submitted this complaint to Chartered Accountants ANZ? Yes No

If yes please advise the reference number that was provided to you

3. Your complaint

What type of work does your complaint concern?

Financial Statements Tax Investment/Financial Advisory Fee disputes[†]

Audit Insolvency Trustee duties

Other (please specify)

[†] Please note, we do not generally investigate fee disputes as these involve legal matters. Exceptions may be made if the dispute also raises disciplinary concerns.

Provide a brief background to your complaint:

Please indicate when you engaged the Member, what you engaged the Member to do and any other relevant circumstances.

Explain your concerns about the Member's conduct:

Describe exactly what aspects of the Member's conduct you are unhappy about and why. Before completing this section, take a few moments to identify your main areas of concern and to separate these from minor details. Please provide as much detail as is needed to understand these concerns, but no more.

If you are complaining about multiple Members, you need to explain your specific concerns about each Member in separate complaint forms.

You may set out the details of your complaint in a separate letter or page if necessary.

Date	What the Member did	Why you are unhappy
<input type="text"/>	<input type="text"/>	<input type="text"/>

Are there any other issues you want to raise?

4. Attempts to resolve the complaint

Many complaints arise from misunderstanding or communication breakdown. If possible, you should raise concerns directly with the Member in the first instance, to give them an opportunity to explain and/or propose a solution.

Have you already brought this matter to the attention of the Member and/or their firm? Yes No

If yes, advise the date(s) you made contact and the outcome (please attach copies of any relevant correspondence)

If no, why not?

5. Other organisations (if insufficient space attach a list)

Have you lodged a complaint or referred this matter to any other agency or authority? Yes No

If yes, tick all applicable agencies and provide full details of the date of referral and status

Provide details of date and status

<input type="checkbox"/> Department of Fair Trading or Consumer Affairs	<div style="border: 1px solid black; height: 40px;"></div>
<input type="checkbox"/> Australian Securities & Investments Commission	<div style="border: 1px solid black; height: 40px;"></div>
<input type="checkbox"/> Australian Prudential Regulation Authority	<div style="border: 1px solid black; height: 40px;"></div>
<input type="checkbox"/> Tax Practitioners Board	<div style="border: 1px solid black; height: 40px;"></div>
<input type="checkbox"/> Australian Financial Security Authority	<div style="border: 1px solid black; height: 40px;"></div>
<input type="checkbox"/> Australian Taxation Office	<div style="border: 1px solid black; height: 40px;"></div>
<input type="checkbox"/> Police (State or Federal)	<div style="border: 1px solid black; height: 40px;"></div>
<input type="checkbox"/> Other	<div style="border: 1px solid black; height: 80px;"></div>

6. Legal proceedings

Have you commenced legal proceedings in relation to this complaint? Yes No

If yes, provide full details of the court involved, the status of the proceedings and upcoming hearing dates:

If proceedings have ended please provide a copy of the court decision if it is available and not subject to any disclosure restrictions or suppression orders.

7. What outcomes are you seeking?

Please note that as a disciplinary jurisdiction, the outcomes available relate to a Member's membership and professional standing only. You are not able to obtain compensation or damages through our complaints process. For more information on the scope of our jurisdiction please refer to the Member Complaints Policy which is available to download from www.charteredaccountantsanz.com.

8. Documents and evidence

You must support your complaint with evidence, including correspondence and any other relevant documentation. At a minimum, please provide a copy of the agreement between you and the Member to provide services (known as a terms of engagement). Other relevant documents may include copies of contracts, agreements, deeds, valuation or liquidation reports, tax statements or decisions from the courts or other regulators that are not subject to any confidentiality or suppression orders.

Ensure that any tax file numbers and other government identifiers are deleted from the documents you provide. Do not include any personal information regarding a third party, other than the Member the subject of the complaint unless it is absolutely necessary to understand your complaint.

9. Waiver

The complainant(s) release(s) Chartered Accountants ANZ, its officers, employees, affiliates, licensees, agents and assigns, including any member of a disciplinary body or tribunal or other person acting as directed by a disciplinary body in connection with the investigation of the complaint (**Related Parties**) from any and all present and future liabilities, including, but not limited to:

- a) claims, demands or suits;
- b) losses or damages of any kind caused by or resulting from any wrongful, wilful or negligent act or omission by Chartered Accountants ANZ or any of its Related Parties; or
- c) any indirect, incidental, special or consequential damages, including but not limited to loss of profits or anticipated profits, loss of goodwill or loss of reputation, even if notified of the possibility of such potential loss or damage,

that may arise in connection with the complaint including the complainant(s) participation in the investigation of the complaint.

10. Confidentiality Obligations

1. Complainants must comply with the requirements set out in paragraphs 2 - 5 below to ensure that any complaints made, investigations, reviews and disciplinary hearings carried out pursuant to Section 5 of the By-Laws are confidential.
2. Subject to paragraph 3 below:
 - a) All information, correspondence and other documentation sent and/or received by CA ANZ or disclosed or made available to you in connection with a complaint, its investigation and outcome, any review of that outcome (including the Reviewer's report, recommendation and/or any directions) and any disciplinary hearing (including disciplinary decisions) is confidential (**Confidential Information**);
 - b) You must:
 - i) keep the Confidential Information confidential;
 - ii) securely store and not disclose or permit disclosure of the Confidential Information;
 - iii) comply with CA ANZ's directions regarding the Confidential Information;
 - iv) do all other things prudent or desirable to safeguard the confidentiality of the Confidential Information; and
 - v) not publish or make a public announcement or statement in relation to the Confidential Information;
 - c) This paragraph does not apply to:
 - i) information that is already in the public domain (unless it is in the public domain because of a breach of this obligation); or
 - ii) details of complaints, investigations and/or decisions that CA ANZ has published or made available to the public in accordance with the By-Laws and Regulations;
3. The obligations contained in paragraph 2 above do not prevent the disclosure of Confidential Information:
 - a) That is required to be disclosed to comply with applicable law;
 - b) To your advisers and/or representatives (including business partners and staff of those advisers and/or representatives) for the provision of advice in relation to the complaint, its investigation, any review and any disciplinary hearings;
 - c) To your current employer and business partners, including your staff and/or staff of that employer, to assist with making the complaint and to comply with any disclosure obligations;
 - d) If required, and with the consent of CA ANZ, for the purpose of the complaint, investigation and any disciplinary hearings pursuant to Section 5 of the By-Laws.
4. You understand that:
 - a) Any breach of these Confidentiality Obligations may prejudice the investigation of the complaint and any disciplinary proceedings; and
 - b) In the event of a suspected or actual breach of these Confidentiality Obligations, CA ANZ or the disciplinary bodies under Section 5 of the By-Laws may cease the investigation of your complaint.
5. Any disclosure of Confidential Information pursuant to paragraph 3(b)-(d) above can only be made by you if the person to whom the disclosure is made is subject to the same confidentiality obligations as you, as set out in paragraphs 1 - 5.

11. Declaration

- All of the information provided by me in connection with this complaint is complete and accurate.
- I have read, understood and consent to the Privacy Notice and the privacy policy of Chartered Accountants ANZ.
- I have read, understood and agree to the Waiver.
- I authorise Chartered Accountants ANZ to forward a copy of this complaint, all supporting documentation and subsequent correspondence to the Member concerned.
- I have read, understood and agree to the Confidentiality Obligations.
- I acknowledge that in responding to this complaint, the Member may provide documents to Chartered Accountants ANZ which have previously been provided by me to the Member or which have been prepared by the Member for me.
- I understand that if an application is made for a review of a Final Decision under the By-Laws then the entire complaint file, including all correspondence sent and received by me, will be provided to the Reviewer.

The form must be signed by all complainants, including any representative who is making a complaint on behalf of another individual.

Executed as a deed poll.

COMPLAINANT

SIGNED SEALED AND DELIVERED
in the presence of:

)
)

Signature of complainant

Signature of witness

Print full name of complainant

Print full name of witness

Date

Address of witness

**ADDITIONAL
COMPLAINANTS /
REPRESENTATIVE**

If there are more than two complainants please print further copies of this page for those complainants to sign

SIGNED SEALED AND DELIVERED)
in the presence of:)

Signature of witness

Print full name of witness

Address of witness

Signature of complainant

Print full name of complainant

Date

12. Authorisation

If you are making this complaint on behalf of someone else, that person must give permission for you to do so.

I, authorise

to represent me in making the complaint.

Signature

Date

To submit this form

EMAIL to membercomplaints@charteredaccountantsanz.com or **POST** to Conduct & Discipline
Chartered Accountants Australia and New Zealand
GPO Box 9985
Sydney NSW 2001