

Complaint form

For complaints about members and former members resident in New Zealand

NEW ZEALAND
INSTITUTE OF
**CHARTERED
ACCOUNTANTS**

1 – Complaint checklist

Please read before making a complaint about a member resident in New Zealand

To assist completion of the complaint form a checklist has been included below. This assists in progressing the matter.

- Provide a background and a timeline of your complaint for example: when you engaged the member to provide services, the agreement about the services to be provided and what happened (Note: fee disputes are generally not considered as part of the complaints process unless ethical issues are identified).
- Provide a copy of supporting documents, including any relevant correspondence; and a copy of the terms of engagement between you and the member to provide services. Other relevant documents may include copies of any 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.
- Let us know what actions you have taken to resolve the issue with the member
- Do not provide personal information about third parties (other than the member the subject of the complaint) unless you have authority to release it
- All parties must sign the declaration sections on the last page of the form, including any representative who is making a complaint on behalf of a client

2 – Your details

Name:

Address:

Daytime phone number:

Alternative phone number:

Email address:

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

If yes, please provide the details of the person you are making the complaint for 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 13 below).

Complainants Name:

Postal Address:

Phone Number:

Email Address:

Reason for complaining on their behalf:



3 - The member's details (Please note that complaints can only be made against individuals not firms)

Member's Name:

Company/firm name:

Address:

Phone number:

Email address:

Are they still your Chartered Accountant Yes No

Have you previously submitted this complaint to the New Zealand Institute of Chartered Accountants Yes No

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

4 - Your complaint

What type of work does your complaint concern?

- | | | |
|---|-------------------------------------|---|
| <input type="checkbox"/> Financial Statements | <input type="checkbox"/> Tax | <input type="checkbox"/> Investment/ Financial Advisory |
| <input type="checkbox"/> Audit | <input type="checkbox"/> Insolvency | <input type="checkbox"/> Trustee Duties |
| <input type="checkbox"/> Other (please specify) | | |

Explain your concerns about the Member's conduct:

Please give full details of your complaint, setting out what happened, in date order. Describe exactly what you are unhappy about and why. If you are complaining about multiple members, you will need to explain your specific concerns about each member. You may set out the details of your complaint in a separate letter or page if necessary.

5 - Attempts to resolve the complaint

Have you discussed the problem with the member involved? Yes No

If yes, advise what date(s) you contacted the member and what was the outcome
(please attached copies of any relevant correspondence)

If no, why not?

Would you be prepared to resolve this informally outside the complaints process? Yes No

6 - Have you referred this matter to other agencies

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

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

Provide details of date, status and outcome

- | | |
|---|--|
| <input type="checkbox"/> The Financial Market Authority | <div style="border: 1px solid black; height: 20px;"></div> |
| <input type="checkbox"/> The Companies Office | <div style="border: 1px solid black; height: 20px;"></div> |
| <input type="checkbox"/> The Privacy Commission | <div style="border: 1px solid black; height: 20px;"></div> |
| <input type="checkbox"/> The Commerce Commission | <div style="border: 1px solid black; height: 20px;"></div> |
| <input type="checkbox"/> The Employment Relations Authority | <div style="border: 1px solid black; height: 20px;"></div> |
| <input type="checkbox"/> The Police | <div style="border: 1px solid black; height: 20px;"></div> |
| <input type="checkbox"/> The Serious Fraud Office | <div style="border: 1px solid black; height: 20px;"></div> |
| <input type="checkbox"/> Other | <div style="border: 1px solid black; height: 20px;"></div> |

Have you commenced legal proceedings in relation to this complaint including in the courts or Disputes Tribunal? Yes No

If yes, provide full details of the court involved, what stage the proceedings are and hearing date:

If proceedings have ended provide a copy of the court's decision if available and unless it is subject to any disclosure restrictions or suppression orders.

7 – What outcomes are you seeking?

Please note that as a disciplinary jurisdiction you are not able to obtain compensation or damages through the complaints process. For more information about the scope of our jurisdiction refer to the Complaint Process booklet.

8 – Documents and evidence

Please attach any relevant documents, evidence or correspondence to support your complaint.

Do not provide any personal information regarding a third party, other than the member the subject of the complaint unless you have authority to disclose such information.

9 – Privacy notice

Please carefully read the following Privacy Notice:

Chartered Accountants Australia and New Zealand ABN 50 084 642 571 (**Chartered Accountants ANZ**) and/or the New Zealand Institute of Chartered Accountants (**NZICA**) 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. If you do not provide your personal information to us, we will not be able to assess, respond to and/or investigate the complaint and communicate with you. 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 investigators, mediators, reviewers and/or members of the Professional Conduct Committee, a Reviewer of Complaints and members of the Disciplinary Tribunal and Appeals Council and participants in 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. We may disclose your personal information to relevant law enforcement authorities, regulators, relevant government or statutory bodies or other professional associations. Your information will also be used and disclosed as set out in the Chartered Accountants ANZ / NZICA's Privacy Policy, available at www.charteredaccountantsanz.com.au/privacy (**Privacy Policy**). The Privacy Policy sets out how Chartered Accountants ANZ and NZICA handles 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.

10 – Waiver

Section 12 of the New Zealand Institute of Chartered Accountants Act applies to all acts done in good faith in relation to this complaint. In addition, the following provisions apply:

The complainant(s) release(s) Chartered Accountants ANZ, NZICA, 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, NZICA 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.

11 – Confidentiality notice

Please carefully read the following Confidentiality Notice:

1. Subject to 2 below, the complainant(s) agree that all information, correspondence and other documentation sent and/or received by him/her in connection with this complaint, its investigation and its outcome, including if applicable any review is confidential (**Confidential Information**).
2. Clause 1 does not apply to:
 - a) information that is already in the public domain (except because of a breach of this confidentiality notice);
 - b) information that is required to be disclosed to comply with applicable law; or
 - c) details of complaints, investigations and/or decisions that NZICA has published or made available to the public in accordance with the New Zealand Institute of Chartered Accountants Act 1996 or the NZICA Rules.

3. The complainant(s) agree that he/she must:
 - a) keep the Confidential Information confidential;
 - b) not copy, reproduce or distribute the Confidential Information in any way;
 - c) comply with NZICA's directions regarding the Confidential Information; and
 - d) do all other things prudent or desirable to safeguard the confidentiality of the Confidential Information.
4. Without limiting clause 3 above, the complainant(s) understands that:
 - a) he/she must not make a public announcement or statement or otherwise comment relating to Confidential Information, including the complaint process or its outcome;
 - b) any breach of this confidentiality notice may prejudice the investigation of the complaint and any disciplinary proceedings; and
 - c) in the event of a suspected or actual breach of this confidentiality notice, NZICA or its Related Parties may cease its investigation of the complaint.

12 – Declaration

I understand and declare the following

- All of the information provided by me in connection with this complaint is complete, true and accurate.
- I have read, understood and consent to the Privacy Notice and the privacy policy of Chartered Accountants ANZ / NZICA.
- I authorise NZICA to forward a copy of this complaint, all supporting documentation and subsequent correspondence to the member concerned.
- I have read, understand and agree to the Confidentiality Declaration.
- I understand that if this matter is referred to the Disciplinary Tribunal that I may be required to give evidence.

The form **must** be signed by all complainants.

Signed: _____ Date: _____

Print Full Name: _____

Additional Complainants: (Please print another copy of this page if there are more than two complainants to sign)

Signed: _____ Date: _____

Print Full Name: _____

13 – Authorisation

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

I _____ authorise

[Name of person on whose behalf the complaint is made]

to represent me in making the complaint.

[Name of person who is representing the Complainant]

Signed: _____ Date: _____

Once you have completed the complaint form you can email or post it to:

Professional Conduct & Complaints
 New Zealand Institute of Chartered Accountants
 PO Box 11342
 Wellington 6142
 New Zealand
 complaints.NZICA@charteredaccountantsanz.com