

# Member Complaint Form

## By Law 40.10(b)

This form is for making a complaint about a Member or Former Member of Chartered Accountants Australia and New Zealand (CA ANZ) who is not a resident of New Zealand. This form may also be used to make a complaint about a firm or practice that is a Practice Entity Member of CA ANZ. A complete and signed form will, upon acceptance by CA ANZ, constitute an agreement between you and CA ANZ.

Complaints about firms or Practice Entities that are not Practice Entity Members of CA ANZ may be made on this form but may not be progressed as a complaint depending on the nature of the matter and whether or not it comes within CA ANZ's jurisdiction. However, CA ANZ will review the information provided and assess whether it can be progressed as a complaint or may be separately investigated by CA ANZ. If the matter is independently investigated, because of the confidentiality of the complaints process, CA ANZ may not be able to share details of any such investigation(s) with you.

### Please read the following information before completing this form

1. Unless there are good reasons not to, you should try to resolve the matter directly with the Member before making a complaint.
2. 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 and ensure your complaint outlines the conduct of the Member nominated on the form only.
3. 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.
4. We will not take any steps in relation to incomplete complaint forms. You must complete each section carefully, include supporting documentation and ensure the complaint is signed and any representatives sign the declaration at section 12 below.
5. DO NOT provide any personal information about yourself or any 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.
6. If your complaint relates to more than one Member you must fill out separate forms for each.
7. If there is not enough space on the form to complete your answer, you may annex additional page(s) to the form and write "Refer to attached" in the space provided.

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](http://www.charteredaccountantsanz.com).

Please contact CA ANZ on 1300 137 322 and ask to speak to the Conduct and Discipline Coordinator, if you need help with completing this form.

# Member Complaint Form

Please complete **all sections (1-13)** and return the application to CA ANZ (see **page 9** for contact details).

## Section 1 – Your Details

Note: If there is more than one complainant, please provide the follow details for each person on an additional page.

Title     Mr     Mrs     Miss     Ms     Other   

Full Name   

Postal Address   


Daytime phone number        Alternate phone Number   

Email Address\*   

\*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? E.g client, relative

No        Go to Section 2

Yes            Complainant's Name   

Postal Address   

Phone Number        Email Address   

Reason for complaining on their behalf   

## Section 2 – Details of the Member / Practice Entity Member

Title     Mr     Mrs     Miss     Ms     Other   

Given name/s        Family Name   

Company/Firm Name   

Address   

Phone number        Email address   

Are they still your Chartered Accountant?    No        Yes   

Have you previously submitted this complaint to CA ANZ?    No        Yes   

If yes, insert CA ANZ reference number given to you

## Section 3 – Your Complaint

### 3.1 What type of work does your complaint concern?

- Financial Statements     Tax     Investment/Financial Advisory     Fee disputes  
 Audit     Insolvency     Trustee duties  
 Other

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.

### 3.2 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

### 3.3 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 must 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.

**PLEASE PROVIDE ALL RELEVANT EVIDENCE TO SUPPORT YOUR CLAIMS** (see section 4 below).

Date	What the Member did	Why are you unhappy

### 3.4 Are there any other issues you want to raise?

---

## Section 4 – 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 any 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 subject of the complaint unless it is absolutely necessary to understand your complaint.

---

## Section 5 – 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?

## Section 6 – Other organisations

Note: If insufficient space annex page(s) to this form.

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

Tick all applicable agencies

Provide details of referral date and status

Department of Fair Trading or Consumer Affairs

Australian Securities and Investments

Australian Prudential Regulation Authority

Tax Practitioners Board

Australian Financial Security Authority

Australian Taxation Office

Police (State or Federal)

Other

## Section 7 – Legal Proceedings

Have you commenced legal proceeding 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 the proceedings have ended, please provide a copy of the court decision if it is available and not subject to any disclosure or suppression orders.

Section 8 continued overleaf >

## Section 8 – What outcomes are you seeking?

Please note that as a disciplinary jurisdiction, the outcomes relate to the Member's membership and professional standing only. You are not able to obtain compensation or damages through the disciplinary 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](http://www.charteredaccountantsanz.com)

## Section 9 – Waiver

The complainant(s) release(s) CA ANZ, its officers, employees, affiliates, licensees, agents and assigned, including any member of a disciplinary body or tribunal or any 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, willful or negligent act or omission by CA 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 of damage,

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

## Section 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 subject to any publicity orders made by any of the CA ANZ disciplinary bodies.
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, if applicable, any draft or final report prepares by the Reviewer of Complaints, recommendation and/or 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; and
    - (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 decision 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 the applicable law;

- (b) To your advisers/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 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, set out in paragraphs 1-5.

---

## Section 11 – Privacy Notice

Chartered Accountants Australia and New Zealand ABN 50 084 642 571 (CA ANZ) and 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**) collect, hold, use and disclose 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 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, legal advisors, 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, including agents, contractors and service providers 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](http://www.charteredaccountantsanz.com/privacy).

We are permitted to process your information for the above purposes, 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 efficiently and effectively resolve your complaint. 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.

[Privacy Policy | CA ANZ \(charteredaccountantsanz.com\)](http://www.charteredaccountantsanz.com/privacy)

If you have any questions or concerns about this Privacy Notice, our Privacy Policy or how we handle your personal information, please contact our Privacy Officer.

## Section 12 Declaration

- All of the information provided by me in connection with this complaint is complete and accurate.
- I have read, and understood the Privacy Notice and the CA ANZ Privacy Policy and I consent to the collection, storage, use and disclosure of my personal information for the purposes of the investigation and determination of my complaint and for the purposes disclosed by this document.
- I have read, understood and agree to the Waiver in Section 9.
- I authorise CA ANZ to forward a copy of this complaint, all supporting documentation and subsequent correspondence to the Member concerned.
- I authorise CA ANZ to continue to use any information and documents I have supplied as part of this complaint for the purposes of any ongoing investigations, even if I withdraw this complaint.
- I authorise CA ANZ to provide copies of any information and documents I have supplied as part of this complaint to any third parties for a purpose in accordance with the By-Laws, including regulators with statutory responsibilities for matters covered by the complaint.

I acknowledge that any information and documents provided as part of this complaint may be used for an investigation by the Professional Conduct Committee whether I am involved as a complainant in the process or not. If CA ANZ investigates a matter which I am not a party to as a complainant, I accept that, because of the confidentiality of complaint investigations, CA ANZ may not be able to share details of any such investigation(s) with me.

- I have read, understood and agree to the Confidentiality Obligations in Section 10.
- I acknowledge that in responding to this complaint, the Member may provide documents to CA ANZ which have previously been provided to the Member or which have been prepared by the Member for me.
- I understand that if an application is made for review of a Final Decision is made under the By-Laws then the entire complaint file, including all correspondence sent and received by me, will be provided to the Reviewer of Complaints.
- I acknowledge that a complete and signed form will upon acceptance by CA ANZ, constitute an agreement between you and CA ANZ.

THE FORM MUST BE SIGNED BY ALL COMPLAINANTS, INCLUDING ANY REPRESENTATIVE WHO IS MAKING A COMPLAINT ON BEHALF OF ANOTHER INDIVIDUAL.

Executed as an agreement

### COMPLAINANT

### SIGNED by the Complainant

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Full Name

\_\_\_\_\_  
Date

### ADDITIONAL COMPLAINANTS / REPRESENTATIVE

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

**SIGNED by** \_\_\_\_\_ )

\_\_\_\_\_ )

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print full name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Role (eg second complainant, representative)



---

## Section 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

to represent me in making the complaint.

Signature

Date

---

## Section 14 – Submitting your application form

Please send your completed form (including any annexed pages) by:

**Email**

[membercomplaints@charteredaccountantsanz.com](mailto:membercomplaints@charteredaccountantsanz.com)

or **Post**

Conduct & Discipline  
Chartered Accountants Australia and New Zealand  
GPO Box 9985  
Sydney NSW 2001

Chartered Accountants Australia and New Zealand ABN 50084642571 (CA ANZ). Formed in Australia. Members of CA ANZ are not liable for the debts and liabilities for CA ANZ.

Copyright © 2023 Chartered Accountants Australia and New Zealand. All rights reserved. ABN 50 084 642 571. This document contains general information only. Details in this document were accurate at the time of printing but are subject to change without notice. No warranty is given as to the accuracy of the information in this document. This document is subject to our full terms and conditions, available at [www.charteredaccountantsanz.com](http://www.charteredaccountantsanz.com).