

# Member complaints policy

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*An overview of the framework for handling complaints  
received against Members (excluding NZ members\*)*



\* for NZ members please refer to the [NZICA framework for handling complaints 2015](#)

# Introduction

## Objective and purpose of Member Complaints Policy

The objectives of this Policy are:

- to provide guidance to those wishing to make a complaint
- to provide an overview of the role of the Conduct and Discipline function of CA ANZ
- to explain how CA ANZ investigates complaints and disciplines members
- to identify when vexatious conduct by complainants will not be tolerated.

## Background and purpose of CA ANZ's Conduct & Discipline function

CA ANZ is committed to enhancing and promoting the reputation and role of Chartered Accountants in Australia and overseas. To achieve this, the highest ethical, technical and professional standards of conduct and performance are required by members.

The power to take disciplinary action against members for failure to maintain these high standards is contained in CA ANZ's By-Laws (see [Section 5 - Professional Conduct](#)). The By-Laws also set out the procedures to be followed and the sanctions which may be imposed.

CA ANZ is committed to designing and implementing professional conduct processes that are:

- robust, transparent and integrated
- designed to uphold expected standards and respond to instances of poor performance
- in the public interest.

CA ANZ's disciplinary process is strictly limited to the discipline of a current member.

CA ANZ also recognises that whilst the principal role of the complaint process is to monitor members' compliance with its standards, the process also acts as a mechanism to provide feedback to all members about conduct which should be avoided.

## What is a complaint?

This Policy addresses complaints made to CA ANZ about its members in Australia and overseas. It does not apply to complaints against members who practice accountancy in New Zealand.

A complaint under this Policy is defined as follows:

- an expression of dissatisfaction made to CA ANZ in relation to the conduct of a current member, which asserts that a member has acted or failed to act in such a way as to justify the taking of disciplinary action against the member
- information brought to CA ANZ's attention (including by information in the public domain) in relation to a member, which may justify taking disciplinary action against the member.

Any person or organisation (the complainant) who believes that disciplinary action against the member is justified may contact CA ANZ to complain.

# Guiding principles of effective complaint handling

Set out below are the guiding principles of CA ANZ's complaints handling process (which are aligned with AS ISO 10002-2006):

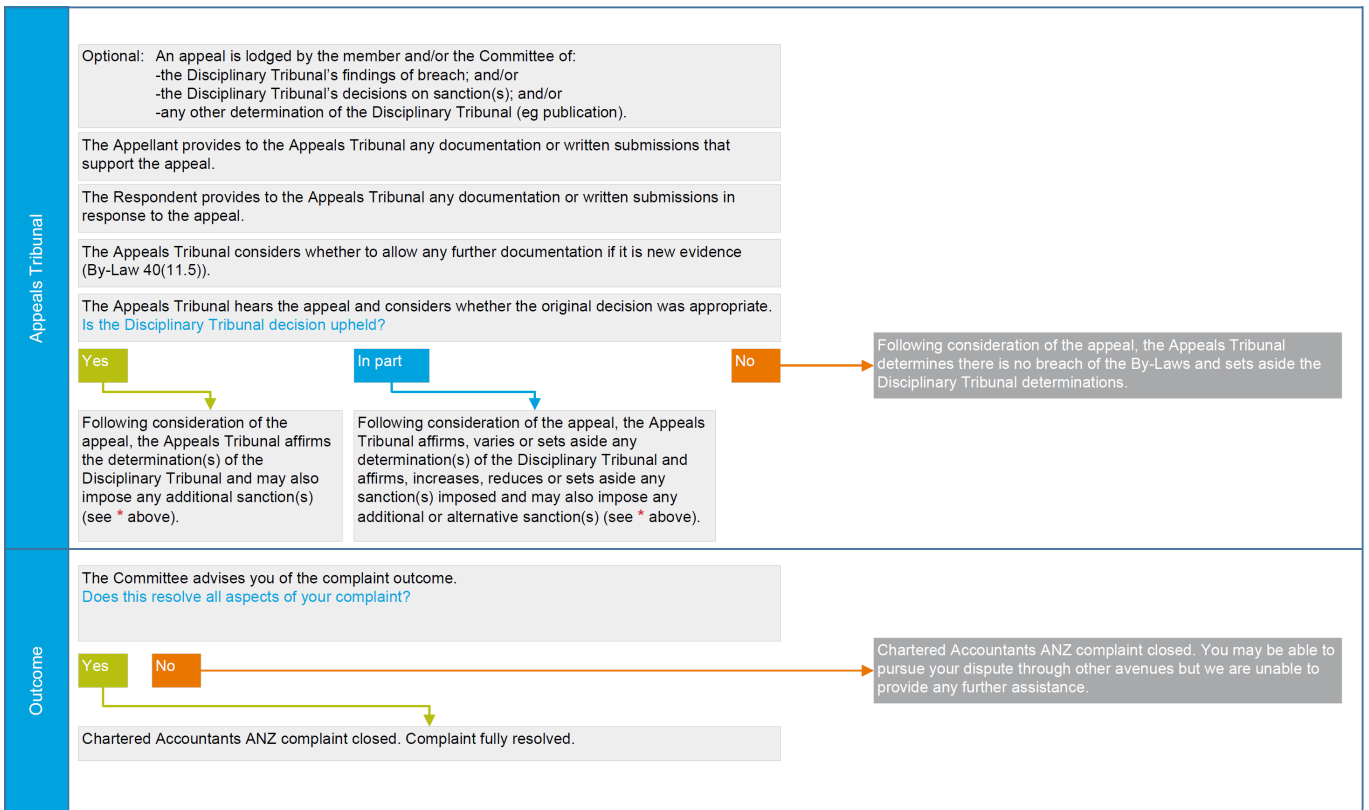
Principle	CA ANZ's response
<b>Visibility</b>	Our <i>Member Complaints Policy</i> and guidelines for complainants and members are available on our website.
<b>Accessibility</b>	Information about how and where to complain, as well as how we will investigate a complaint, is readily accessible to all interested parties on our website. The information we provide is easy to understand and use.
<b>Responsiveness</b>	Receipt of each complaint is acknowledged to the complainant promptly and we will keep complainants and members informed about the progress of their complaint and expected timeframes.
<b>Objectivity</b>	Each complaint is addressed in an equitable, objective and unbiased manner through the complaints process.
<b>Charges</b>	There will be no charge to the complainant for making a complaint.
<b>Confidentiality</b>	Our complaints process is confidential and all participants are bound by obligations of confidentiality. We will operate in accordance with the relevant Privacy Legislation and otherwise in accordance with our Privacy Policy.
<b>Customer-focused approach</b>	CA ANZ is committed to efficient and fair resolution of complaints under CA ANZ's By-Laws and transparency about our complaints process and outcomes.
<b>Accountability</b>	All complaints made against members of CA ANZ are reviewed and, where appropriate, investigated and finalised in accordance with the By-Laws.
<b>Continual improvement</b>	Our complaints process will be reviewed periodically, at the time of changes to relevant Standards, when amendments are made to CA ANZ's By-Laws or if evidence exists that the current process is not operating as intended.

# Complaint Process Flowchart

## Our complaint handling process

After we receive a written complaint against a member, the Professional Conduct Committee (Committee) investigates it using the following process:





# Complaints

## Complaints can only be made about a current member

To ascertain if the accountant is a current CA ANZ member, please contact our customer service centre on 1300 137 322.

## Making a complaint

Complaints must be made on the required form, which can be downloaded from CA ANZ's website.

The complaint form must:

- be signed by the complainant(s) and representatives of the complainant(s)
- contain the particulars of the allegations made against the member in as much detail as possible
- contain all relevant documentation in support of a complaint.

Complaints:

- made anonymously or that withhold the name of the member will not be investigated
- containing insufficient particulars and/or documentation may not be able to be investigated
- may be sent to CA ANZ by the following methods:
  - by email to: [membercomplaints@charteredaccountantsanz.com](mailto:membercomplaints@charteredaccountantsanz.com)
  - by mail to:  
 Conduct & Discipline  
 Chartered Accountants Australia and New Zealand  
 GPO Box 9985  
 SYDNEY NSW 2001

## Scope of our jurisdiction

CA ANZ can investigate any alleged breach of the By-Laws. This includes any alleged failure by members to comply with CA ANZ's standards of conduct and performance (including the Code of Ethics). CA ANZ cannot investigate any alleged breaches of the law (criminal or civil), or consider claims for compensation for any losses incurred as the result of a member's alleged conduct.

See the [Members' Handbook](#) for a copy of CA ANZ's By-Laws.

Complaints may not be investigated if they involve allegations which:

- do not involve conduct which is a breach of the By-Laws
- are trivial, frivolous, vexatious or in bad faith
- are, may or could be, an abuse of process
- relate to historical issues that would no longer be practical to investigate
- relate to conduct of a member carried out while that member is suspended on an interim basis
- are of insufficient nature to warrant investigation
- come within the jurisdiction of another forum and in all the circumstances it is reasonable for the complaint to be resolved in that forum. This may include fee disputes and other legal issues.

Complainants will be advised if their complaint is not investigated.

## Acknowledgment and investigation

Receipt of a complaint is normally acknowledged by letter or email sent within 10 days. This acknowledgement will provide an [information sheet](#), which sets out the complaints process for complainants. The complaint will be reviewed and contact will be made with the complainant by the investigator responsible for the complaint. This will generally occur within a further 28 days.

Members will be notified of a complaint made against them if it is being investigated. At that time, the member will be provided with an [information sheet](#), which sets out the complaints process for members.

## Assistance with making a complaint

If assistance is required in lodging a complaint, please contact CA ANZ's Customer Service Centre on 1300 137 322.

## Other organisations

Complainants may also have a right to refer a complaint to a number of other organisations, including:

- CPA Australia
- The Institute of Public Accountants
- The Australian Restructuring Insolvency and Turnaround Association
- The Australian Securities and Investments Commission
- Tax Practitioners Board
- The Australian Financial Complaints Authority
- State fair trading and consumer affairs bodies.

## Complainant's rights during the complaint process

- to make a complaint in a reasonable, lawful and appropriate manner
- to a reasonable explanation of CA ANZ's complaints procedure
- to a fair and impartial investigation and decision in relation to their complaint
- to enquire about the timing and progress of a complaint
- to a timely response
- to be treated with courtesy and respect
- to be informed of decisions made in relation to the complaint and the reasons for those decisions
- to communicate valid concerns and views without fear of reprisal or other unreasonable response.

## Member's rights during the complaint process

- to a reasonable explanation of CA ANZ's complaints procedure
- to a fair and impartial assessment and, where appropriate, investigation of the complaint
- to be informed (if an investigation commences) about the substance of allegations against them
- to enquire about the timing and progress of a complaint
- to a timely response
- to be treated with courtesy and respect
- to be given a reasonable opportunity to put their case during the course of any investigation and before any final decision is made
- to be informed of decisions made in relation to the complaint and the reasons for those decisions
- to communicate valid concerns and views without fear of reprisal or other unreasonable response.

# Dispute Resolution

## Matters to consider before making a complaint

- Some complaints and/or disputes with a member can arise from misunderstandings and lack of communication. Before involving CA ANZ, your complaint and/or dispute should be raised with the member or the member's firm, both verbally and in writing
- Regulation [CR3.12](#) requires members in public practice to facilitate within their organisation a process to manage disputes and complaints from their clients or ex-clients. When raising a complaint with a member or their firm, please advise why you are dissatisfied and provide the opportunity to explain or rectify the situation. Members should consider whether it is appropriate or possible to resolve and settle the complaint, including by remedial work, an apology, the reduction or refund of fees, the provision of information or otherwise
- If you are not satisfied with the member or their firm's management of your complaint, you can make a complaint to CA ANZ
- CA ANZ should be made aware of complaints where the high standards expected of members holding the chartered accountants designation may be compromised
- CA ANZ is not a court, regulatory or statutory body or tribunal. A complaint against a member may not be investigated where it is more appropriately dealt with in another forum. This may include the courts or regulatory or statutory authorities such as the Australian Securities and Investments Commission (ASIC), the Department of Consumer Affairs in the respective States or Territories, the Australian Taxation Office, Australian Prudential Regulation Authority (APRA), Tax Practitioners Board, etc
- CA ANZ does not get involved in commercial or personal disputes and does not provide legal advice to the public
- The CA ANZ complaint process cannot result in recovery of monies in dispute or compensation, as CA ANZ does not have a fidelity fund. CA ANZ also cannot require a member to make restitution where financial loss may have occurred as a result of a member's acts or omissions. In this instance complainants should obtain professional advice with a view to pursuing recovery through legal action.

## Dispute resolution toolkit

The Dispute resolution toolkit offers practical guidance on what Chartered Accountants can do to reduce the number of client disputes, and manage any that do occur. This includes:

- **Being up front:** Clarifying with clients the services to be provided, and the basis on which fees will be calculated (by way of an engagement letter, or equivalent)
- **Communicating:** Keeping clients abreast of progress, including any changes in the fees quoted
- **Transparency:** Providing adequate explanation in invoices, illustrating how fees are arrived at
- **Managing complaints:** Establishing a procedure to resolve any disputes that arise, to avoid them escalating and damaging client relationships.

The [Dispute resolution toolkit](#) is available to members on the CA ANZ website.



## Vexatious complaints

CA ANZ is committed to the health, safety and security of staff and disciplinary panel members and allocating resources fairly across all complaints received.

When complainants behave unreasonably in their dealings with CA ANZ, their conduct can significantly affect the effectiveness and efficiency of the complaints process. As a result, CA ANZ will take proactive and decisive action to manage any complainant conduct that negatively and unreasonably affects CA ANZ's staff and disciplinary panel members.

Unreasonable complainant conduct ('UCC') is any behaviour by a current or former complainant which, because of its nature or frequency raises substantial health, safety, resource or equity issues for CA ANZ, our staff, our disciplinary panel members, other complainants or the complainant himself/herself and members.

UCC can include:

- Unreasonable persistence (continued, incessant and unrelenting conduct by a complainant that has a disproportionate and unreasonable impact on CA ANZ, staff, disciplinary panel members, services, time and/resources)
- Unreasonable demands (any demands (express or implied) that are made by a complainant that have a disproportionate and unreasonable impact on CA ANZ, staff, disciplinary panel members, services, time and/or resources)
- Unreasonable lack of cooperation (unwillingness and/or inability by a complainant to cooperate with CA ANZ, staff, disciplinary panel members or complaints system and processes that results in a disproportionate and unreasonable use of CA ANZ services, time and/or resources)
- Unreasonable arguments (any arguments that are not based in reason or logic, that are incomprehensible, false or inflammatory, trivial or delirious and that disproportionately and unreasonably impact upon CA ANZ, staff, disciplinary panel members, services, time, and/or resources)
- Unreasonable behaviours (conduct that is unreasonable in all circumstances – regardless of how stressed, angry or frustrated that a complainant is – because it unreasonably compromises the health, safety and security of CA ANZ staff, disciplinary panel members other service users or the complainant himself/herself).

CA ANZ has a zero tolerance policy towards any harm, abuse or threats directed towards CA ANZ staff and disciplinary panel members. Any conduct of this kind will be dealt with under this policy and in accordance with CA ANZ's duty of care and occupational health and safety responsibilities.

In the event of UCC, CA ANZ is entitled to:

- Limit who a complainant has contact with
- Limit what the complainant can raise
- Limit when a complainant can have contact
- Limit where a complainant can make contact
- Limit how a complainant can make contact.

Decisions about imposing these entitlements will be made by the General Manager, Professional Standards in conjunction with the Conduct & Discipline Manager and will not be imposed until after the complainant has received a warning regarding their UCC and provided with a reasonable opportunity to change their behaviour (unless their conduct poses a substantial risk to the health and safety of staff, disciplinary panel members or third parties).

Complainants are entitled to one appeal of a decision to change their access to CA ANZ's services. This review will be undertaken by the Group Executive, Advocacy and Professional Standards (GEAPS). The GEAPS will consider the complainant's arguments along with all relevant records regarding the complainant's conduct. The complainant will be advised of the decision by letter.

The PCC may also decide either not to investigate the complaint or to take no further action in relation to a complaint in the event of UCC.

## Our quality controls

CA ANZ publishes information in its Annual Report that demonstrates the rigour, fairness and transparency of our disciplinary process and serves as an education tool for members to understand the types of activities and decision-making that can compromise the reputation of the profession.

Complaints data is analysed to identify any trends and identify training needs for our members.

The Professional Conduct Oversight Committee is responsible for monitoring the timeliness, effectiveness and integrity of our complaints process and reporting on this at least annually to the CA ANZ Board.

This Member Complaints Policy and associated procedures will be reviewed regularly, to ensure we equip members with the necessary knowledge and skills to act in the public interest.

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