

Hong Kong Institute of Certified Public Accountants

Professional Conduct Committee (PCC)

TERMS OF REFERENCE

1. To receive and consider periodic status reports from the Compliance Department in respect of all complaint cases handled.
2. To meet regularly to review and consider reports by case officers and to:
 - (a) Dismiss complaints not pursuable because (i) there is insufficient evidence to show a prima facie case or a reasonable suspicion of an alleged offence; or (ii) the matter is outside the Institute's jurisdiction; and, where appropriate, issue advisory letters;
 - (b) Adjudicate minor complaints and issue formal letters of disapproval (Disapproval Letters) which shall include, where appropriate, directions for required corrective actions;
 - (c) Direct any other course of action in relation to dismissed or minor complaints as the Committee may think fit;
 - (d) Refer more serious complaints to the Registrar for consideration by the Council with a recommendation to refer the matter to either the Disciplinary Panels or the Investigation Panels and, if appropriate, to conclude the matter by an alternative resolution which shall include sanctions and other actions, as deemed necessary;

The Committee may request information and explanations relating to any complaint from any party, where necessary.

3. To inform all parties to a complaint as to the dismissal or adjudication of the complaint by the Committee and as to the avenue and time allowed for lodging an appeal on the Committee's decision.
4. To conduct regular reviews on the adequacy and appropriateness of the Institute's internal procedures for handling complaints, and assist in the development of operational manuals and guidelines governing the Institute's regulatory functions in relation to handling of complaints.

Date: October 2020