



CONFIDENTIAL

To: Director, Compliance
Hong Kong Institute of Certified Public Accountants
37th Floor, Wu Chung House
213 Queen's Road East
(Fax: 2891 1287)

INSTRUCTIONS FOR COMPLAINT FORM COMPLETION

Copies of this form are available at www.hkicpa.org.hk

Before you make a complaint, please do the following:

1. Check if the subject of the complaint is registered with the Institute by referring to the online registration lists (except student list) [here](#).

We are unable to pursue complaints against organizations, individuals or students who are not registered with the Institute.

2. Check if your complaint concerns a listed entity in Hong Kong.

Complaints concerning a relevant irregularity or a relevant non-compliance as defined in section 4 or 5 of the Financial Reporting Council Ordinance should be forwarded to: Financial Reporting Council, 29th Floor, High Block, Queensway Government Offices, 66 Queensway, Hong Kong. You may find more information on the FRC website at www.frc.org.hk. Please note that the Institute is unable to pursue these types of complaints unless referred by the FRC.

3. Obtain copies of relevant supporting documents.

We may not be able to take any action on your complaint if the matter is unsubstantiated; the information provided by you is incomplete, or the alleged offence does not fall within Institute's jurisdiction.

For further guidance please visit [here](#).



COMPLAINT FORM

DETAILS OF THE INDIVIDUAL OR ENTITY¹ THAT IS THE SUBJECT OF COMPLAINT

1. Full name of registered CPA or student
2. Name of practice unit (if applicable)
3. Address
4. Contact tel. Office Mobile Fax
5. The registered CPA, student or practice unit serves as my / my company's:
- | | |
|--|--|
| <input type="checkbox"/> Auditor | <input type="checkbox"/> Accountant/bookkeeper |
| <input type="checkbox"/> Tax representative | <input type="checkbox"/> Company secretary |
| <input type="checkbox"/> Financial adviser | <input type="checkbox"/> Employee |
| <input type="checkbox"/> Other, please specify | <input type="text"/> |

INFORMATION ABOUT YOU

6. Full name
7. Position / Title / Company name

DETAILS OF YOUR COMPLAINT

8. Have you taken your complaint up with the registered CPA, student or practice unit whom you are complaining about?
- Yes The outcome was:

(Please attach supporting documents)
- No The reason is:

¹ Refers to a CPA, student or practice unit registered with the Institute.
Please "✓" appropriate box



9. Have you submitted your complaint to other regulatory bodies/authorities?

Yes The regulatory body/authority is: _____ The outcome was:

(Please attach supporting documents)

No The reason is:

10. Complaint description - ***Please attach a copy of the engagement letter, if applicable, and all supporting documentation. Failure to do so could delay processing of your complaint.***

Nature of service
(e.g. audit, accounting)

Period of services rendered

Details:

Please "✓" appropriate box



This page will not be sent to the subject(s) of complaint

AUTHORISATION AND DECLARATION

11. Indicate whether you authorize the Institute to carry out an enquiry on your complaint.

- Yes. I authorize the Institute to enquire into the matter in a manner which the Institute deems appropriate. By choosing this option, I understand that I am acting as an informant and will provide all necessary information within my power. I understand that the Institute will act as the complainant should regulatory action be considered necessary by the Institute's Council.
- No. I request that my complaint be submitted to Council for consideration of disciplinary action. If Council decides that the matter warrants disciplinary action, I agree to act as a complainant; be responsible for prosecuting my complaint before a Disciplinary Committee and bear any associated costs.

12. I acknowledge and agree that:-

- (a) The Institute may use and rely on the information and materials that are supplied by me in relation to the complaint.
- (b) It is voluntary for me to supply the relevant information and my personal data, if applicable, to the Institute. All information provided by me will be used for purposes related to the handling of the complaint and the discharge of any statutory functions of the Institute.
- (c) If the Institute considers it appropriate, all or any part of the information and my personal data, if applicable, may be disclosed or transferred to third parties, including the subject(s) of the complaint, any party involved in the disciplinary process, other regulators or professional/industrial bodies, other relevant local or overseas regulatory/governmental/judicial/statutory bodies with an interest in the complaint.
- (d) I can request access to or correction of my personal data held by the Institute, by sending such a request to the Institute's Director of Compliance. A reasonable fee may be charged by the Institute for complying with the data access request.
- (e) Notwithstanding paragraph (d) above, the investigation of the complaint is private and confidential as it may involve confidential information and documents which registered CPAs, students and practice units of the Institute are ethically bound to safeguard.

Declaration

13. I declare that, to the best of my knowledge, the information included and enclosed with this complaint is true and complete.

Full name			
Position / Title / Company			
Correspondence address			
Contact email		Phone	
		Fax	

Are you a registered CPA or student of the Institute?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Membership / student no.	
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Signature		Date	
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Please "✓" appropriate box