



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

CONFIDENTIAL

COMPLAINT FORM

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

Before you make a complaint, please do the following:

1. Check that the subject of the complaint is a registered member, firm, corporate practice or student of HKICPA by referring to the member list [here](#).

We are unable to pursue complaints against organizations or individuals who are not members of the HKICPA.

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

Complaints concerning listed entities 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 HKICPA's jurisdiction.

4. Indicate whether you wish 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.

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



DETAILS OF THE INSTITUTE MEMBER¹ THAT IS THE SUBJECT OF COMPLAINT

1. Accountant's full name
2. Firm name (if any)
3. Address
4. Contact tel. Office Mobile Fax
5. The accountant/firm 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. Name (Mr./Mrs./Ms.)
7. I am acting on behalf of:
- Position:
8. Address
9. Contact tel. Email address Fax
10. I am a member of the Institute
- | | | |
|------------------------------|-------------------------------------|-------------------------------|
| <input type="checkbox"/> Yes | Membership no: <input type="text"/> | Firm no: <input type="text"/> |
| <input type="checkbox"/> No | | |

¹ Refers to a registered certified public accountant, firm, corporate practice or student.
Please "✓" appropriate box



DETAILS OF YOUR COMPLAINT

11. Have you taken your complaint up with the member/member firm which you are complaining about?

Yes The outcome was:

(Please attach supporting documents)

No The reason is:

12. Have you taken your complaint to other regulatory bodies/authorities?

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

(Please attach supporting documents)

No The reason is:

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

Nature of service
 (e.g. audit, accounting)
 Period of services rendered

Details:



AUTHORISATION AND DECLARATION

14. If required, I am prepared to appear and give evidence, relevant to this complaint, at any meeting or hearing to be conducted by the Institute.

Yes

No The reason is: _____

15. I understand that complaints will be dealt with in accordance with the Institute's standard procedures.

16. I authorise the Institute to forward a copy of this complaint and any other information provided by me from time to time to the respondent.

17. To the best of my knowledge, I declare that the information included and attached to this complaint form is true and complete.

Surname _____
Other names _____
Position/Title/Company _____
Signature _____
Date _____

Personal Data (Privacy) Ordinance: All information provided in this form will be used by the Institute for purposes relating to the performance of the Institute's regulatory function under the Professional Accountants Ordinance. The provision of personal data by means of this form is voluntary. It may be accessible to officers, committees or other persons authorised to receive information in the processing of the complaint raised in this form.