


# Guidance Notes for filing a complaint against a certified public accountant (CPA)




Hong Kong Institute of  
**Certified Public Accountants**  
香港會計師公會



Before you lodge a complaint with the Institute,  
please read the following scenarios carefully  
and consider our suggestions.



I am a shareholder but I am not given copies of the audited financial statements.




This concerns the responsibilities of the directors or company secretary under the Companies Ordinance. You should approach them for questions.




I am not notified of the AGM.

This concerns the responsibilities of the directors or company secretary under the Companies Ordinance. You should approach them for questions.

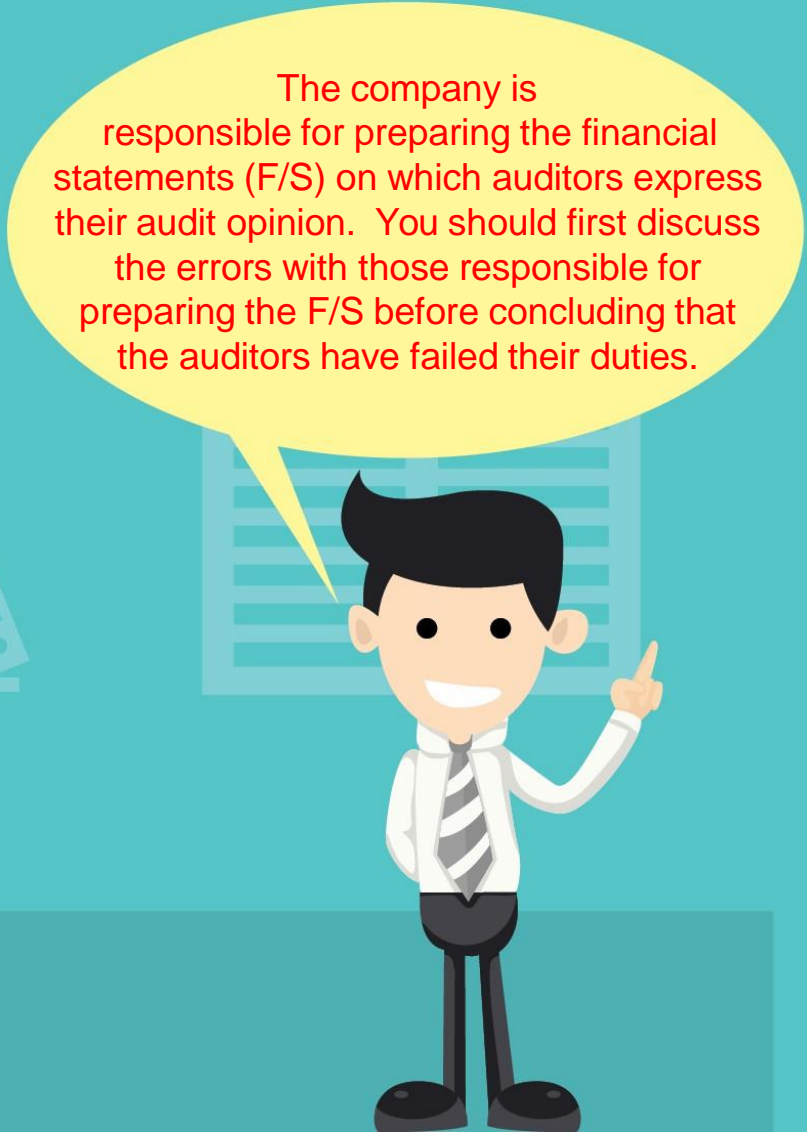


The auditors are so arrogant!  
They do not respond to my enquiries.

Auditors are responsible to the  
shareholders collectively, and not to  
individual shareholders.



Although I am a director,  
I know nothing about accounting.  
However, there are a number of errors in  
the audited accounts and the  
shareholders are now suing me!



The company is  
responsible for preparing the financial  
statements (F/S) on which auditors express  
their audit opinion. You should first discuss  
the errors with those responsible for  
preparing the F/S before concluding that  
the auditors have failed their duties.

# Tips for an effective resolution to a complaint



Confirm that the subject of the complaint is a registered member, firm, corporate practice or student of the HKICPA. Check the member list at our [website](#). We are unable to pursue complaints against organizations or individuals who are not members of the HKICPA.



If possible, try to approach the subject of the complaint first and request specific actions to resolve your grievance. Consider using our template [letter](#).



If the subject of the complaint does not resolve your grievance, review our complaint handling [process](#) and understand what we can do for you.



Specify your allegations clearly and provide supporting evidence to us.



Ensure your allegations do not fall into one of the following categories:



# Matters outside the jurisdiction of the Institute



## Financial Reporting Council

Investigation of accounting and auditing irregularities of listed companies and their auditors



## Hong Kong Police Force

Investigation of criminal matters



## Hong Kong Companies Registry

Matters relating to compliance with the Companies Ordinance



## Mediation and Arbitration Centre

## Labour Department

## Legal Consultation

Civil and Employment Disputes





Visit our [website](#) for further details on complaint related questions

[For CPAs](#)

[For members  
of the Public](#)