

Guidance Notes for responding to a complaint



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

What should a CPA do when threatened with a complaint?



Provide all relevant assistance to the interested party with the objective of minimizing the risks associated with a complaint.



Handle the matter in accordance with the complaint handling policy and procedure of the firm. See **HKSQC1** for further guidance.

Five steps to take when receiving a notice that a complaint has been filed against you



Understand the issue of the complaint and try to resolve the matter, if possible.



Read the complaint handling procedures on the Institute's website.



Provide relevant documents and explanations in writing and in a timely manner.



Provide explanations carefully and thoroughly.



In case of uncertainty, contact a representative of the Compliance Department at 2287-7026 or compliance@hki CPA.org.hk.

Possible complaint outcomes

Dismissal of complaint

- When there is insufficient evidence to show that a CPA failed to comply with the Institute's professional standards or committed other improper conduct; or
- When the subject matter is outside the Institute's jurisdiction.

Referral to the Disciplinary Panels (DP)

- When there is a prima facie case against the CPA; and
- The area of non-compliance is beyond minor severity.

Issuance of Disapproval Letter

- When there is a prima facie case against the CPA; and
- The area of non-compliance is of minor severity.

Resolution by Agreement (RBA)

- When the prima facie case is deemed to be moderate and the area of non-compliance -
 - * falls within s34(1)(a)(vi), (viii), (ix), (x) of the PAO;
 - * is not contested by respondent; and
 - * does not involve dishonesty.
- Terms of RBA are non-negotiable.



****Referrals to the Disciplinary Panels and Resolutions by Agreement must be approved by Council**



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

[For CPAs](#)

[For members
of the Public](#)