

MAKING A COMPLAINT AGAINST A MEMBER OR LICENSED PRACTITIONER

TABLE OF CONTENTS

GROUNDS FOR COMPLAINT	2
What Constitutes Misconduct?	3
COMPLAINTS CIIPA WILL NOT INVESTIGATE	3
Other Proceedings	3
A matter that would be more appropriately and properly addressed by another regulatory body or a governmental investigative body.Vexatious complaints	3
Frivolous complaints	4
SUBMITTING A COMPLAINT	5
Get In Touch.....	5

INTRODUCTION

CIIPA act in the public interest and are committed to the principles of good regulation, and promoting professional standards.

This means that we act for the benefit of the public as a whole, rather than for individual complainants or members, and we are obliged to utilise our resources efficiently and effectively to achieve our purpose. We aim to discharge our public interest obligations in a manner which is proportionate, consistent, transparent, targeted, and accountable.

Here we set out the types of complaints which we will investigate. If you are considering making a complaint against a CIIPA member or licensed practitioner (collectively a “Member”), are advised to review this document thoroughly.

In the interest of efficiency and mediation, CIIPA encourages complainants to make all reasonable efforts to first address the complaint with the Member, unless there is a reasonable reason for not doing so.

We regret that in some cases we may not be able to take your complaint forward, in particular if the matter falls outside the grounds for a complaint.

GROUNDS FOR COMPLAINT

To investigate a complaint there should be a reasonably well founded assertion that a Member:

- a. *Is, in the performance of their professional duties, commits **misconduct, dishonesty, or incompetence**;*
- b. *Has breached the Institute’s professional standards;*
- c. *Has failed to meet the continuing obligations to be a member specified in section 8(4) of the Accountants Act (the “Act”)*
- d. *Has breached the Law or any Rules made under the Act*
- e. *Has breached the **standards of professional conduct** of an overseas professional accounting institute of which the person is a member;*
- f. *Has, for the purpose of procuring or renewing registration as a member, or of obtaining a licence, has made any statement which to the person’s knowledge is false in any material particular or has made any other misleading or fraudulent representation;*
- g. *Has been convicted in a court of the Islands or elsewhere of a criminal offence which renders the person unfit to be a member or licensee; or*
- h. *Has acted in a manner likely to bring the Institute into disrepute.*

WHAT CONSTITUTES MISCONDUCT?

Misconduct is interpreted as including any of the following:

- a. Serious departure from professional standards including ethical requirements.
- b. Gross professional negligence.

We will not investigate allegations purely of professional negligence, i.e. where the complainant claims to have suffered a financial loss due to the actions of the member, but no breach of standards or other grounds listed have occurred, **unless** there are numerous instances of professional negligence that cumulatively amount to gross professional negligence.

COMPLAINTS CIIPA WILL NOT INVESTIGATE

OTHER PROCEEDINGS

- a. A matter already subject to legal or regulatory proceedings
- b. A matter concerning activity that occurred outside of the Cayman Islands and either the investigation could be hindered, or it is more appropriate for the matter to be addressed by overseas regulatory and legal systems, and

A MATTER THAT WOULD BE MORE APPROPRIATELY AND PROPERLY ADDRESSED BY ANOTHER REGULATORY BODY OR A GOVERNMENTAL INVESTIGATIVE BODY.

VEXATIOUS COMPLAINTS

One made purely to cause annoyance to the member or the Institute. Factors that may indicate that a complaint is vexatious include:

- a. *Complainant is evidently aggrieved with respect to a separate or previous event not related to the specified grounds;*
- b. *Complainant has made numerous frivolous or vexatious complaints in the past or publicly expressed criticism of other unrelated persons, groups, or events;*
- c. *Complainant has expressed personal insults, shown aggression or lack of respect for the complaints process, CIIPA or its representatives;*
- d. *Complainant is a competitor of the member complained against.*

Where the allegation of misconduct against a member is secondary to the primary wrongdoing of a third party it may be considered vexatious or for a reason other than that for which the Law was intended. For example, a shareholder may allege gross negligence on the part of a member in the audit of financial statements if it did not detect fraud or

misstatement in the preparation of the financial statements by a third party. In that case the fault or fraud of the third party must be established before the misconduct of the auditor can be investigated by CIIPA.

FRIVOLOUS COMPLAINTS

One not having any serious purpose or value.

Frivolous complaints may:

- a. involve additional complaints,
- b. be uncivil or harassing,
- c. claim excessive sanctions,
- d. have no underlying justification in fact, or
- e. be presented without argument for a reasonable application to the requirements of members and the function of CIIPA.

SUBMITTING A COMPLAINT

Before submitting a complaint to CIIPA you should contact the member against whom you wish to make a complaint.

If the matter is not resolved, you can submit a complaint to complaints@ciipa.ky using the CIIPA Complaint Form [here]. All complaints must be in writing, and must be dated and signed. Where complaints are received verbally or in writing not using the form, the Complaints Officer will request completion of the form.

Your complaint must include independent and reliable evidence that supports the allegations and should also include details on your attempt to resolve the complaint with the member directly. Where you do not have this evidence, you must explain why not in your submission.

The complaints and investigation function is carried out by the Complaints Officer, a Case Manager, and the Investigation Committee. The Complaints Officer will confirm receipt of your complaint, and may contact you for additional information. A complainant is not entitled to receive further notifications, details of the investigation, information on the outcome of the investigation or any action taken in relation to the complaint.

If the Investigation Committee determines there is a case to answer it will be referred to the Disciplinary Tribunal in accordance with the Law.

GET IN TOUCH

Complaints Officer: Samantha Bartlett

Complaints Case Manager: Nadine Ritter

Email: complaints@ciipa.ky