

## MAKING A COMPLAINT AGAINST A MEMBER

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## OUR OBJECTIVE AND AUTHORITY

We act in the public interest and are committed to the principles of good regulation.

This means 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 complaint which we will investigate. You are advised to review this document if you are considering making a complaint about a CIIPA member.

We regret that in some cases we may not be able to take your complaint forward either because of a matter of policy or because it falls outside our authority.

## WHAT ARE THE GROUNDS FOR COMPLAINING?

To investigate a complaint there should be a reasonably well founded allegation that the member:

- a. *Is, in the performance of his professional duties guilty of **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)*
- d. *Has breached the Law or any Rules made under the Law*
- e. *Has breached the **standards of professional conduct** of an overseas professional accounting institute of which he is a member;*
- f. *Has, for the purpose of procuring his registration as a member, or of obtaining a licence, has made any statement which to his 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 him 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 indicate grounds for investigation.

## COMPLAINTS WE WILL NOT INVESTIGATE

### VEXATIOUS COMPLAINTS

One made purely to cause annoyance to the member of 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, the Institute or our representatives*
- d. Complainant is a competitor of the member complained against*

### FRIVOLOUS COMPLAINTS

One not having any serious purpose or value that may be: based on absurd legal theories, involve additional complaints, or suggest excessive sanctions. Examples include:

- a. Simple mistakes or minor errors of judgement*
- b. Complaints about the level of fees*
- c. Already being or more appropriately should be considered in either a criminal or civil court or by another Institute or Regulatory body*
- d. Old complaints where the issues giving rise to the complaint occurred more than 5 years previously.*
- e. Secondary allegations, where the allegation of misconduct against a member is secondary to the primary wrong doing of a third party. For example, a shareholder may allege incompetence on the part of a member in the audit of financial statements. In that case the fault or fraud of the third party in preparing of the financial statements must be established before we can investigate the misconduct of the auditor.*

## 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 by the member, you can submit your complaint to [complaints@ciipa.ky](mailto:complaints@ciipa.ky) and using the CIIPA Complaint Form. Where complaints are received verbally or in writing not using the form, the Complaints Officer will ask you to complete the form.

The Complaints Officer will confirm receipt of your complaint form once submitted. The **Complaints Officer** is Shawn Seymour.

Our complaints and investigation function is carried out by the Complaints Officer, a Case Manager and the Investigation Committee.

If the Investigation Committee determines that there is a case to answer then it will be referred to a Disciplinary Tribunal.

## GET IN TOUCH

We will be pleased to advise you on the telephone if you are not sure how to proceed.

Phone 1 345 749 3360