



Cayman Islands
Institute of
Professional
Accountants

Complaint Form

Introduction

Part IV of the Accountants Act (2020 Revision) and the Accountants (Disciplinary) Regulations, 2016 provide that any person may bring to the attention of CIIPA any facts or matters indicating that a member of CIIPA may have become liable to disciplinary action under the Act. This must take the form of a formal complaint, signed, and submitted in the format below to:

Complaints Officer

Cayman Islands Institute of Professional Accountants

P.O. Box 1577 GT, Grand Cayman, Cayman Islands

Phone (345) 749-3360

Email: complaints@ciipa.ky

Instructions

Please read the “Help Sheet – Making a Complaint Against a Member” before completing this form. The help sheet can be found on our [website](#).

Once submitted, receipt of the complaint will be acknowledged by CIIPA’s complaints officer.

Other than to request evidence needed to process the complaint, you will not be advised if an investigation is to be commenced or the outcome of the CIIPA process. You are reminded that the complaints process is to serve the public interest rather than any interests of the complainant. This is for CIIPA to determine. You will play no part in the process other than to respond to requests for further evidence.

Those persons that are CIIPA members or professional accountants, are reminded of their ethical obligations, including possible liability in any action for defamation, to not make their complaint known to third parties, other than is absolutely necessary, and certainly, a complainant cannot assume and communicate to others that an investigation is taking place once it submits a complaint.

Communication with the member

Complainants are encouraged to make every effort to resolve issues directly with the member prior to making a formal complaint to CIIPA. If such efforts have not been effective, Complainant should include details of the communication and interaction with the member concerned, including dates and

means of communication (meeting face to face, email, calls etc.) to resolve the issue at hand. Where there is a legitimate reason for not communicating your concerns to the member directly, please explain fully.

Evidence

You are required to provide reliable and independent evidence to support any allegations. This will be requested via your contact information provided herein in order to process the complaint. Do not submit this complaint if you cannot provide reliable and independent evidence.

Details of the Complaint

Please complete all fields in the form providing all information relevant to the complaint. Note that the appropriate ground for complaint must be selected for each act complained about.

1. Date of Complaint

2. Name of Complainant

3. Firm/Company of Complainant

4. Address

5. Telephone Number

6. Email address

7. Name of CIIPA member to which the complaint relates

8. Firm/Company (if applicable)

Click or tap here to enter text.

9. Relationship of Complainant to person

complained about

Click or tap here to enter text.

10. These are the grounds for the complaint under the Act. Complaints will only be considered where the act complained of relates to one of these grounds.

Tick all the grounds that apply for this Complaint Form. Then describe in 11. below all the acts or incidents that have led to the complaint being made, the date of the incident and indicate the primary ground for the complaint for each act.

- | | Tick |
|--|--------------------------|
| a) Misconduct, dishonesty, or incompetence in the performance of their professional duties | <input type="checkbox"/> |
| b) Breach of standards of professional conduct of an Approved Institute | <input type="checkbox"/> |
| c) Made any statement which to their knowledge is false in any material particular or has made any other misleading or fraudulent representation (in order to procure registration as member or student, obtain a licence) | <input type="checkbox"/> |
| d) Has been convicted of criminal offence for which the Complainant considers the person unfit to be a member, student or practitioner member. | <input type="checkbox"/> |
| e) Has brought the Society into disrepute. | <input type="checkbox"/> |

11. Description of act leading to Complaint. Grounds for Complaint (must fall within a-e above). Please include additional sheet as necessary.

Click or tap here to enter text.

Name: _____

Signature:

Date: