



AIA

THE ASSOCIATION
OF INTERNATIONAL
ACCOUNTANTS

COMPLAINT GUIDELINES

WELCOME

All members of the AIA are required to adhere to appropriate standards of professional conduct; the AIA Articles of Association, Bye-Laws and Code of Ethics; and operate within the legal framework of their jurisdiction.

In the unfortunate event that you feel it necessary to make a complaint about an AIA member, these guidelines will provide a description of the context and procedures for making a complaint, and the procedures for investigating and dealing with such a complaint.

CONTENTS

MAKING A COMPLAINT	4
1.0 COMPLAINT CONTEXT	4
2.0 THE COMPLAINT	4
3.0 ANONYMOUS COMPLAINTS	5
THE COMPLAINT PROCESS	6
4.0 THE INVESTIGATIONS COMMITTEE & COMPLAINTS REVIEWER	7
5.0 THE DISCIPLINARY COMMITTEE	8
6.0 APPEAL PROCESS	8
7.0 COMMITTEES	9
8.0 PARTICIPATION & REPRESENTATION	9
9.0 NOTIFICATION	9
10.0 PUBLICITY	10
11.0 COSTS	10
CONTACTS	11

MAKING A COMPLAINT

1.0 COMPLAINT CONTEXT

A complaint may arise against a member on matters of conduct, professional ethics, standards, breach of the AIA Articles, Bye-Laws, rules and regulations and Code of Ethics; or any act or default likely to bring discredit to the member, AIA or the accountancy profession.

In addition, the AIA's policy in relation to referrals from regulatory or statutory bodies provides that the default position is that such referrals will be treated as complaints and will be processed in accordance with the Association's Articles of Association and Bye Laws.

AIA cannot normally be involved with complaints relating to the level of fees charged, legal disputes, or business decisions of a member unless misconduct is involved.

2.0 THE COMPLAINT

Advice regarding how to initiate a proposed complaint can be obtained from the Secretary to the Disciplinary Process. Please telephone: +44 (0)191 493 0272.

It is expected that wherever possible a complaint would have been sought to be resolved in the first instance directly between the complainant and the member who is the subject of the complaint by utilising that member's complaints procedure where appropriate. If the complaint cannot be satisfied directly with the member, a complaint can then be raised with AIA. It is required to be made in writing using the AIA Complaint Form, which is available to access from the website.

Copies of any documentation supporting the complaint should be enclosed. Whilst a complaint will be sought to be progressed as

quickly as possible, the time taken will be dependent on the complexity of the circumstances surrounding the complaint and the amount of documentation involved.

All communications, the Complaint Form and any supporting documents with respect to a complaint should be addressed to:

The Secretary
Disciplinary Process
Association of International Accountants
Staithes 3
The Watermark
Metro Riverside
Newcastle upon Tyne
NE11 9SN

T: +44 (0)191 493 0272

F: +44 (0)191 493 0278

E: complaints@aiaworldwide.com

3.0 ANONYMOUS COMPLAINTS

Should you wish to raise a concern anonymously you may telephone the Secretary to the Disciplinary process on +44 (0)191 493 0272.

The secretary will ask for as much information as possible on the complaint and provide you with a confidential telephone number within AIA which you may use.

All anonymous complaints will be fully investigated in accordance with AIA policy and procedures.

THE COMPLAINT PROCESS

AIA will copy the complaint and any supporting documentation to the member. The member will be asked for their comments and for an explanation. The member will be requested to provide such comments and explanation within 14 days of the request. That time can be extended where AIA considers it appropriate.

The complainant may be asked to provide further details or more information following the response from the member. The complainant will be asked to provide those further details within 14 days of the request.

Where AIA has requested information and documentation from a complainant or member and that request is not complied with the complaint will be referred to be dealt with on the information available.

A valid complaint is dealt with through AIA's Disciplinary Proceedings under which the complaint is thoroughly investigated by the Investigations Committee and then referred to the Disciplinary Committee where appropriate for further action.

The Investigations Committee is empowered to settle a case where appropriate with the mutual agreement of the two parties in the form of a Consent Order. An opportunity is offered for a complainant to challenge a decision of the Investigations Committee that there is no case to answer. The Appeals Committee may become involved in dealing with an appeal made by the member complained about (the respondent) against the decision(s) of the Disciplinary Committee.

4.0 THE INVESTIGATIONS COMMITTEE & COMPLAINTS REVIEWER

The Investigations Committee is responsible for considering the information and documentation about the complaint presented to it by the Secretary to the Disciplinary Process and gathering further information and evidence as it considers necessary. This is done in writing with the complainant, the member complained about (the respondent) and other parties involved (e.g. in the case of complaint against a firm).

The Investigations Committee is able to decide that there is no prima facie case of misconduct or that there is such a case. In the case of minor matters such as would not be likely to result in the suspension or withdrawal of a members certificate or other serious sanction, the Committee has the power to settle complaints by conciliation with the mutual agreement of the respondent and the complainant by means of a Consent Order, setting out the terms of the agreed settlement and the sanction imposed.

Where it is decided that there is no prima facie case to be heard the complainant may refer his complaint to the Independent Complaints Reviewer who will review and further investigate the circumstances and evidence. Where the Complaints Reviewer is of the opinion that the decision needs to be reviewed on such grounds as fresh evidence, procedural irregularity or unreasonableness, he is required to make a report and direct that the Investigations Committee reconsider its decision. If the Investigations Committee decides to hold firm to its decision that there is no prima facie case it is required to give to the complainant and the Complaints Reviewer written reasons for its decision.

In relation to decision that there is a case to be answered the Investigations Committee arranges for the case to be presented and prosecuted before the Disciplinary Committee.

5.0 THE DISCIPLINARY COMMITTEE

The Disciplinary Committee would proceed to hear the case put forward by the Investigations Committee. A complainant will be invited to attend the hearing that is arranged to hear the complaint before the Disciplinary Committee.

Where, notwithstanding a finding that a complaint has been proven, it is decided that a sanction is not appropriate, the Disciplinary Committee may make an Order that no further action be taken on the complaint.

Where the case for misconduct is found to have been proved the Disciplinary Committee is empowered to make an Order or Orders against the respondent, imposing one or more sanctions on the member ranging from reprimand to exclusion from membership and which may include a fine.

The findings and any Order made by the Disciplinary Committee against the member involved are subject to a right of appeal by the member to the Appeals Committee within a specified time period.

6.0 APPEAL PROCESS

An Order by the Disciplinary Committee imposing a sanction on the respondent cannot be implemented until the period for submitting notice of appeal has expired without such notice having been received.

Where notice of appeal is received the Order takes effect as follows. Where an appeal is made, the Appeal Committee may affirm, vary and rescind any Order of the Disciplinary Committee, substitute other Order or Orders, or require that the complaint be heard afresh by the Disciplinary Committee. An Order of the Appeal Committee shall normally take effect as from the date thereof.

7.0 COMMITTEES

Each Committee under the Disciplinary Proceedings is appointed by the Council of the Association to include a majority of persons who are non-accountants and with a lawyer appointed to be chairman of the Appeal Committee. The Complaints Reviewer is a person who is not a Member or Elected Member of the Association appointed by the Council to carry out a review of a 'no prima facie case' decision of the Investigations Committee when requested by the complainant.

8.0 PARTICIPATION & REPRESENTATION

The respondent is given the opportunity to make written representations to the Investigations Committee and is entitled to be heard, and be represented, at any hearing before the Disciplinary or Appeal Committees. The complainant is entitled to be present but not take part in hearings before the Disciplinary or Appeal Committees.

Hearings are conducted as a tribunal not as a court.

9.0 NOTIFICATION

The Secretary to the Disciplinary Process is responsible for keeping the parties involved in the disciplinary procedure informed as to the progress of the case, of their rights in terms of attendance and representation at hearings, and as regards request for review by the Complaints Reviewer and/or the making of an appeal to the Appeal Committee.

Notices relating to hearings are given to any relevant regulatory body and representatives of such a body are entitled to attend a disciplinary or appeal hearing.

10.0 PUBLICITY

All hearings of the Disciplinary Committee and the Appeal Committee are held in public unless the Disciplinary Committee or the Appeal Committee decides in its absolute discretion that the holding of a hearing or any part of it in public would be inappropriate.

Where the Disciplinary Committee or the Appeal Committee makes an Order other than an Order dismissing or providing for no further action to be taken in the case, the findings and the Order are published, as soon as reasonably practicable, in such newspapers and journals as the AIA Council has determined. In the case of a decision that no further action need be taken, the relevant Committee at the request of the Respondent shall publish the findings and the Order.

11.0 COSTS

There are no costs to the complainant for the investigating and processing of a complaint under AIA's Disciplinary Proceedings.

Any Order of the Disciplinary Committee or the Appeal Committee may direct that the Respondent/Appellant pay a sum or sums by way of costs to AIA.

No appeal shall lie solely on the question of costs.

CONTACTS

Association of International Accountants
Staithes 3
The Watermark
Metro Riverside
Newcastle upon Tyne
NE11 9SN
United Kingdom

T: +44 (0)191 493 0275

F: +44 (0)191 493 0278

E: complaints@aiaworldwide.com



AIA

THE ASSOCIATION
OF INTERNATIONAL
ACCOUNTANTS