

Complaint form

This form is to be completed when you have a complaint against an ACCA member, firm, affiliate or student. If you are unsure if the person you are complaining about is regulated by ACCA please check our [online register](#) for members and firms, or alternatively, please call us on 020 7059 5000.

The completion of this form is compulsory as it will allow us to assist you as quickly as possible. When handling a complaint, ACCA will communicate with the parties by email only and telephone where necessary. If you have any special requirements and/or disabilities and require assistance in completing this form please contact us on the number provided above. Alternatively, please email us at complaintassessment@accaglobal.com

Before completing this form, please read the policy [Complaints which ACCA will investigate](#) as there are some types of complaint we will not be able to consider. Please also read our [Guide to ACCA's Complaints and Disciplinary Procedures](#) which contains important information regarding confidentiality and data protection.

In order to assist you as efficiently as possible, please answer the following questions.

SECTION 1

YOUR DETAILS

Name (forename/surname):

Address:

Postcode:

Telephone no:

Email address:

ACCA will use this email address for all communications with you.

If you are complaining on behalf of someone else please provide their details:

Name (forename/surname):

Address:

Postcode:

Telephone no:

Email address:

Has a letter of authority been provided?

WHO ARE YOU COMPLAINING ABOUT?

Name (forename/surname):

or

Firm name:

Address:

Postcode:

Telephone no:

Email address:

What is the nature of your relationship?

Accountant

Employer

Employee

Other: please specify

SECTION 2

- 1 Are you complaining on your own behalf?** Yes No
- If you answered No to Question 1, please confirm you have enclosed a letter of authority from the complainant to act on their behalf.** Yes No / N/A
- 2 Are you content for your name to be disclosed to the person you are complaining about?** Yes No
- Members are generally entitled to know the identity of the person making the complaint against them. However, we appreciate that sometimes this is not appropriate, and therefore you may ask ACCA to refrain from sharing your identity with the member. However, you should note your identity may be apparent to the member from the context of the complaint.
- If you do ask for your identity not to be shared, you will not be a 'complainant' within the definition of our regulations and will not have the right to challenge our decisions or be kept informed of the progress of the investigation. In addition, we may not be able to take the complaint forward or investigate it fully.
- Note that in exceptional circumstances (for example where a complaint reveals a potential criminal matter), we may need to involve you even if you have requested not to be identified, in which case we will seek to discuss this with you. We may still retain your personal details within our own records and these may be shared with other parties during the course of the investigation, and in other appropriate circumstances.
- If you answered No to Question 2, you will be treated as 'Anonymous'. Do you wish to continue as an 'Anonymous' complainant?** Yes No / N/A
- 3 Is there any sensitive information within your complaint which you request is not disclosed to the person you are complaining about, the firm or interested third parties?** Yes No
- Please ensure you enclose relevant information only.
- If you answered Yes to Question 3, please explain the restrictions in place.**
- Restricting information may result in there being insufficient evidence available to proceed with the complaint.

<p>4 Have you raised this matter directly with the member/firm in accordance with their internal complaints handling procedures?</p> <p>Details about their procedures may be in your letter of engagement. If it's not set out there, ensure you ask the member/firm for details of their internal complaints handling procedures and follow those procedures before lodging your complaint with ACCA. For further details about how to lodge a complaint with a member before submitting this form see: https://www.accaglobal.com/hk/en/footer-toolbar/contact-us/make-a-complaint-about-an-acca-member.html.</p> <p>Please also see ACCA's policies on the Complaints which ACCA will or will not investigate: https://www.accaglobal.com/content/dam/ACCA_Global/disc/complain/Complaints-ACCA-will-investigate.pdf</p>	Yes	No
<p>If you answered Yes to Question 4, please confirm you have enclosed copies of the correspondence demonstrating the usage of the member's/firm's complaints procedures and any reply received from the member/firm.</p> <p>If you answered No to Question 4, please explain why in the box below, as we may still ask you to go back to the member/firm to engage with their procedures.</p> <p>We may not be able to consider your complaint if you have not raised this matter directly with the member/firm in accordance with their internal complaints handling procedures, unless it is appropriate to do so in all the circumstances.</p>	Yes	No / N/A
<p>5 Have you made the same or a similar complaint against the member/firm/connected parties to another organisation or authority?</p> <p>If you are aware of a complaint raised to another organisation or authority but the complaint was not raised by you, please also select 'Yes'.</p> <p>If you answered Yes to Question 5, please provide the name of the organisation/authority you have made the complaint to, the date of the complaint, and brief details of the complaint. Please also confirm the status of the complaint at today's date (for example, open or closed).</p>	Yes	No
<p>If you answered Yes to Question 5, please confirm you have enclosed evidence of the relevant correspondence.</p>	Yes	No / N/A
<p>6 If necessary, would you be willing to provide a witness statement?</p>	Yes	No
<p>7 If necessary, would you be willing to give evidence at a hearing before ACCA's Disciplinary Committee?</p>	Yes	No
<p>8 Is the person/entity you are complaining about based in the Republic of Ireland?</p>	Yes	No
<p>9 Is the person/entity you are complaining about employed by an entity located in the Republic of Ireland?</p>	Yes	No
<p>10 Are you or your business based in the Republic of Ireland?</p>	Yes	No
<p>11 If you are complaining on behalf of a company, is the company or any of its subsidiaries or branches listed on the Irish Stock Exchange?</p>	Yes	No

12 ACCA provides a Conciliation Service which can assist in resolving complaints.

Yes

No

Do you feel it may be helpful for the Conciliation Service to assist in resolving your complaint?

If so, please tell us brief details of your complaint (include any relevant evidence).

Further information about how the Conciliation Service can help with complaints can be found at [FAQs about the Conciliation Service](#).

13 To help us understand your concerns, please list each issue separately.

For each one, please:

1 Explain what you believe went wrong

Tell us clearly what happened and why you think it was wrong.

2 Include dates

Let us know when each issue occurred, as accurately as you can.

3 Provide supporting evidence

If you have documents, emails, or other evidence, please refer to them clearly and link each piece of evidence to the specific issue it relates to. The evidence must be in a Word, PDF, JPEG or MP4 format and must show the date (where applicable).

Failure to comply with these requirements may cause significant delays in ACCA's complaints process. You must provide ACCA with adequate documentary evidence to support the matter complained of. Your complaint is unlikely to proceed to investigation if there is little or no evidence to support it. In addition, it is a requirement that all evidence is provided at the inception of the complaint and not provided in a piecemeal way.

14 Have you enclosed all supporting documentation in this matter?

Yes

No

Failure to submit all relevant evidence may result in the complaint being closed. If you have not enclosed all supporting evidence, please explain why.

SECTION 3

When you have completed this form and attached your evidence, please sign and date and send to:

Professional Conduct Department
ACCA
The Adelphi
1/11 John Adam Street
London WC2N 6AU
United Kingdom

Alternatively send the form and evidence to: complaintassessment@accaglobal.com

We may use your information for the purposes of the conciliation, investigation and disciplinary process, and for the prevention and detection of crime. Please note that a copy of this form, enclosures and future correspondence may be copied to the individual or firm who is the subject of this complaint and any other interested third parties and you should ensure there are no restrictions on disclosure of that information and only relevant information has been provided. We may share information with our suppliers and our auditors. We may share details of the complaint with independent assessors, disciplinary panels, our oversight regulators, and law enforcement agencies upon their request.

Please note that hearings of ACCA's Disciplinary Committees are open to the public and all orders and findings are publicised unless the Committee determines otherwise. If your complaint is against a dual or multi-qualified member, we may share details with other professional association(s).

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and EU as part of its operations and service delivery.

For further information please refer to the [Guide to ACCA's Complaints and Disciplinary Procedures](#).

For more information on how your information and rights are respected, please see our [privacy notice](#), or contact privacy@accaglobal.com

Signed:

Dated: