INVESTIGATION
PROCESS

IPA INSTITUTE OF **PUBLIC ACCOUNTANTS**®

Investigator reviews complaint form

Anonymous complaints: no action can be taken (unless documentation includes verifiable information from an independent source, such as a regulator). Advise complainant accordingly.

Investigator conducts preliminary searches

Helps determine whether it is a strong case

Investigator writes to member seeking written response to complaint.
Investigator sends written acknowledgment to complainant.

Summary of complaints process included for Member. Member required to respond in writing within 14 to 21 days.

Complainant advised that complaint has been sent to member, seeking response, a copy of which will be provided following receipt.

Written response received from member

Follow up letter sent if no response received

Member may contact Investigator.
Member may engage representation.

Investigator reiterates requirement for a written response

Copy of member response sent to complainant seeking their response

Investigator must ensure member has consented to response being provided to complainant. Complainant response requested within 14 days.

Complainant may withdraw complaint

In absence of response, finalise investigation on basis of existing evidence

Investigator reviews all evidence gathered

Investigator prepares written report with determination and recommendation for action

Determinations available to Investigator:
a) No case to answer
b) Case to answer -
* (i) Administrative action (CPD; written warning;   written undertaking to Institute; other appropriate remedial action)*
* (ii) Voluntary resolution*
* (iii) Refer to Disciplinary Tribunal*

Penalties may include:
a) Forfeiture of membership
b) Suspension of membership
c) Fine up to $10,000 (in default, forfeiture of membership)
d) Censure (name and details published)
e) Admonishment (details published, not name)
f) Any other penalty deemed appropriate
g) Payment of any/all costs and expenses of process

Investigations Review Officer (IRO) reviews Investigator report and Member investigation file

Written reports sent to IRO.
IRO reviews files / reports.

IRO refers files / reports back to Investigator

More information / investigation required

IRO considers Investigator's determination/ recommendation

IRO and Investigator discuss case as appropriate

IRO makes determination/ recommendation.
CEO reviews and makes decision on IRO's determination/ recommendation.

IRO and CEO review recommendation and make determination

OUTCOME

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