

COMPLAINTS AGAINST ACCOUNTANTS

Any member of the public can register a complaint against an Accountant and such complaints are dealt with under the provisions of Sections 28 – 33 of the Fiji Institute of Accountants Act (FIA Act), Cap 259.

However, there are certain procedures that need to be observed:

Complaints must be in written form accompanied, where possible, with supporting documentation and addressed to the Executive Director;

Complaints can only be accepted against persons who are registered members of the Institute (a list of those currently on the Register is provided under the “Member” link of the website);

Complaints need to be limited to professional conduct/misconduct or to breaches of the FIA Act or Rules or any FIA By-Laws including breaches of International Standards on Quality Control, Ethics, Auditing and Financial Reporting Standards published by the International Federation of Accountants (IFAC) and the International Accounting Standards Committee Foundation (IASCF, more commonly referred to as IFRS);

The complaint will be forwarded to the member against whom the complaint is made, in order to afford him or her an opportunity to examine the complaint and provide a response, as well as advising whether he or she wishes to present their case in person to the Investigation Committee, and it will be forwarded simultaneously to members of the Investigation Committee;

The Investigation Committee will examine the complaint and also the response provided by the person against whom the complaint is made and it may also hear the respondent in person; If the Committee members consider that there is a prima facie case made against the member, it will refer the complaint to the Disciplinary Committee; if the Committee considers that there is no prima facie case made, it may dismiss the complaint;

The Disciplinary Committee will consider the original complaint, the response from the respondent and the Minutes of the Investigation Committee meetings and will, if it considers that a valid complaint has been made, decide on one or more of the following disciplinary measures:

It may censure the member;

It may suspend the member’s registration for any period not exceeding 5 years;

It may impose a financial penalty (a fine) not exceeding \$1,000

It may award costs against the member; and

It may remove the member’s name from the Register.

The member may appeal against any decision of the Disciplinary Committee within 21 days and any such appeal must be made to the Institute Council.