

COMPLAINTS AGAINST FICA MEMBER

Any member of the public can register a complaint against FICA member and such complaints are dealt with under the provisions of Sections 27 - 34 of the Fiji Institute of Chartered Accountants Act (FICA Act), 44 of 2021.

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

Complaints must be in written form accompanied, where possible, with supporting documentation, statutory declaration 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 FICA Act or Regulations or any FICA 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 IFS);

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 Assessment Committee, and it will be forwarded simultaneously to members of the Assessment Committee;

The Assessment 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 Assessment 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 remove the name of a member from the Register;
- It may suspend a member for any period not exceeding 5 years;
- It may impose on a member a penalty fine not exceeding \$5,000
- It may reprimand a member
- It may order a member to pay to the Institute such sum as it deems fit in respect of costs and expenses of and incidental to, any inquiry held by the disciplinary committee and any investigation held by the Assessment Committee.

The member may appeal against any decision of the Disciplinary Committee within 21 days or such longer period as the Committee or the Council may allow and any such appeal must be by writing to the Executive Director stating his or her grounds of appeal made to the Institute Council.