



MALAYSIAN INSTITUTE OF ACCOUNTANTS

FORMAL COMPLAINT AGAINST A MEMBER OF MIA

TO:

THE REGISTRAR
MALAYSIAN INSTITUTE OF ACCOUNTANTS
DEWAN AKAUNTAN
UNIT 33-01, LEVEL 33
TOWER A, THE VERTICAL
AVENUE 3, BANGSAR SOUTH CITY
NO. 8 JALAN KERINCHI
59200 KUALA LUMPUR

PRIVATE AND CONFIDENTIAL

[PLEASE READ THE NOTES FOR GUIDANCE BEFORE COMPLETING THIS FORM]

ATTENTION : For a complaint to be valid, the fundamental requirement is that it must be supported by evidence that is sufficient to show a possibility of improper acts or breaches of professional standards having been committed by our members. MIA is unable to proceed on unsubstantiated allegations.

SECTION 1 – PERSONAL DETAILS

Name:

(If more than one complainant, please complete separate forms)

NRIC / Passport No:

Correspondence Address:
(Please ✓ Preferred Address)

Postcode:

Residential Address:

Postcode:

Office Number:

Home Number:

Facsimile Number:

E-Mail Address:

E-mail Address

(Please ✓ preferred telephone number and address)

SECTION 2 – DETAILS OF MEMBER COMPLAINED AGAINST

Name:

Address:

Postcode:

Membership Number:
(Please state if known)

Name of Member's Firm / Employer:

Address:

Postcode:

2.1 THE ROLE/RELATIONSHIP OF THE MEMBER COMPLAINED AGAINST AND THE COMPLAINANT:

*(Please ✓ the applicable box and please note that a copy of the engagement letter must be provided for the * items)*

Auditor*

Accountant*

Tax agent/representative*

Company Secretary*

Financial Advisor*

Employee

Not related/unconnected

Liquidators/Receivers*

Others (Please specify below)

SECTION 3 – DETAILS OF YOUR COMPLAINT

3.1 PLEASE STATE THE AREA OF YOUR COMPLAINT:

(Please ✓ the applicable box)

- | | | | |
|---|--------------------------|-------------------------------|--------------------------|
| Audit | <input type="checkbox"/> | Liquidation / Receivership | <input type="checkbox"/> |
| Taxation | <input type="checkbox"/> | Company Secretarial | <input type="checkbox"/> |
| Accounting / Accountancy related work such as bookkeeping | <input type="checkbox"/> | Others (Please specify below) | <input type="checkbox"/> |

3.2 PLEASE STATE THE NATURE OF THE COMPLAINT:

(Please ✓ the applicable box)

- Non-compliance with the Institute’s By-Laws in respect of the following areas:
 - Breach of independence and/or integrity and/or objectivity
 - Improper lien on books and records
 - Failure to respond to professional correspondence expeditiously
 - Failure to comply with the Continuing Professional Education requirements
 - Failure to bring due care and diligence to bear upon the discharge of his/her duties

Others *(Please specify below)*

Accounting and/or Auditing Standards and/or guidelines issued by the Institute

Non-compliance with Accounting Standards

Non-compliance with Auditing Standards

Others *(Please specify below)*

[Please note that fees and other commercial disputes are outside the jurisdiction of the Institute]

3.3 LIST THE DETAILS OF ANY OTHER PERSONS WHO MAY BE ABLE TO PROVIDE INFORMATION OR EVIDENCE TO THE INVESTIGATION COMMITTEE REGARDING THIS COMPLAINT.

(If there are any such person(s), please provide the contact details of such person(s). Please note that it is the responsibility of the Complainant to ensure that the named person(s) cooperates and provides evidence to support the complaint)

(Name, Address, Telephone / Contact Number)

3.4. HAVE YOU RAISED THIS COMPLAINT WITH THE MEMBER CONCERNED?
(Please ✓ the applicable box)

Yes

No

3.5. IF YOU HAVE RAISED THE COMPLAINT WITH THE MEMBER CONCERNED,
PLEASE STATE WHEN YOU DID SO AND WHAT THE RESULT WAS:

3.6. ARE THERE ANY COURT PROCEEDINGS, PLANNED OR ON-GOING, LINKED TO
YOUR COMPLAINT?
(Please ✓ the applicable box)

Yes No

If so, please give details of such action:

3.7. THE PARTICULARS OF THE COMPLAINT ARE:

- (a) Please set out the circumstances giving rise to the complaint. You should make sure the entire background of the complaint is described as clearly as possible; and*
- (b) Attach all relevant evidence/documents to support your complaint. Evidence may include letters, bank statements or company records, financial statements etc.)*

(Add attachments if space is insufficient)

3.8 PLEASE STATE CLEARLY THE ALLEGATION(S) AGAINST THE MEMBER. EACH ALLEGATION(S) HAS TO BE SUPPORTED WITH THE RELEVANT EVIDENCE/DOCUMENTS.

First Allegation:

Second Allegation:

Third Allegation:

Fourth Allegation:

Fifth Allegation:

Sixth Allegation:

(Add attachment if space is insufficient)

3.9 HAVE YOU ENCLOSED THE DOCUMENTS THAT SUPPORT YOUR ALLEGATION(S) AS STATED IN PARAGRAPH 3.8?

(Please ✓ the applicable box)

Yes

No

Please list your enclosures: *(Please do not send us original documents)*

MIA is unable to proceed on unsubstantiated allegations. Please attach all relevant documents to support your complaint.



SECTION 4 – STATUTORY DECLARATION

I,.....of.....Identity Card No.....in the State ofdo solemnly and sincerely declare that :-

- 1. The information contained in this complaint form is true to the best of my knowledge and belief.
- 2. I understand that I may be called to appear and give evidence at any Investigation and/or Disciplinary Proceedings relating to this complaint.
- 3. I authorise the Registrar to forward a copy of this complaint with any supporting documents to the member(s) concerned. This also includes documents which may be forwarded to the Investigation Committee from time to time.
- 4. I agree that the Investigation Committee (for the purpose of investigating this complaint) can have access to any of my files or records held by the member concerned and I will execute any other authority or request for information necessary for the Investigation Committee to obtain relevant information.
- 5. I agree to provide any further information within my power necessary for the purposes of Investigation and/or Disciplinary Proceedings in respect of this complaint.

And I make this solemn declaration conscientiously believing the same to be true and by virtue of the provisions of the Statutory Declarations Act 1960.

Subscribed and solemnly declared by the)
abovenamed.....)
.....)
at.....)
in the State of.....)
this..... day of.....)
20.....)

.....
Signature of Complainant

Before me,

.....
Signature of Commissioner for Oaths