

Complaints Procedure

Objective

The objective of this complaint procedure put in place by EAAA is to protect the public and maintain public trust in the accountancy profession which EAAA, our members and students represent.

In doing so, EAAA sees it is important for the benefits of accountancy professional regulation, transparency and accountability purposes, that a complaints procedure is openly available for anyone who would like to bring to our attention any facts and matters in respect to EAAA members or students which indicate that an investigation and disciplinary proceedings may be required.

Below are outline the instances which can lead to an investigation and disciplinary procedure as well as acts that will not be considered by EAAA. Additionally, the complaints process is detailed in this document.

Reasons for filing a complaint

A complaint can be filed by anyone, who has reliable and independent evidence and grounds to demonstrate that a EAAA member or student:

- Is guilty of misconduct, professional incompetence, dishonesty in the discharge of their professional duties;
- Has made false, fraudulent or misleading representations with regards to their professional competence, professional qualifications, audit license or EAAA membership;
- Is in breach of EAAA Code of Ethics and standards of professional conduct;
- Is in breach of EAAA membership obligations as outlined in the **Rulebook**.
- Is in breach of standards of professional conduct of a foreign professional accountancy organization of which the subject of the complaint is a member and which is recognized by the Ministry of Economy and pursuant to Resolution 805 of 2018
- Is in breach of any Laws, Regulations or Decrees of the United Arab Emirates which the complainant believes makes the subject unfit to remain an EAAA member of student;
- Has been convicted of a criminal offense which the complainant believes makes the subject unfit to remain an EAAA member or student;
- Has brought EAAA in disrepute.

What is misconduct

Misconduct can be defined as an act that brings professional accountancy and/or EAAA into disrepute, leads to gross professional negligence (as an individual act or aggregate of smaller acts), serious breach of standards of professional conduct including ethical requirements, criminal activity, unsatisfactory work.

Complaints which will not be investigated

Not every complaint filed may result to an investigation and disciplinary proceedings. The escalation of a complaint to investigation and disciplinary process is determined by the nature

of the alleged breach and the evidence provided to support the complaint. We strongly recommend that a complaint is not filed where there is insufficient or unreliable evidence available to support the complaint or its nature lies in the personal grievances or annoyances of the complainant with the subject.

The complaint is unlikely to be taken forward, if:

- It is filed purely on the basis of the subject being a competitor of the complainant;
- The complainant has made evident personal grievances with the subject, has expressed insults, aggression, lack of respect towards the subject and representatives of EAAA;
- It lacks purpose or value;
- It involves harassment of the subject or uncivil behaviour of the complainant;
- It lacks justification, evidence, is not based in fact, has no relevance to EAAA mandate.

How to file a complaint

Prior to submitting the complaint, all attempts should be made to resolve the issue directly with the subject of the complaint. Only when all possibilities of resolution are exhausted, the complaint should be filed officially to EAAA.

To submit a formal complaint, the Complaint Form must be completed (the form can be found on the EAAA website [LINK]) and submitted to EAAA in hard or electronic copy to the address indicated on the Complaint Form. To the Complaint Form all supportive evidence and correspondence should be attached.

Once submitted a confirmation of receipt will be sent to the complainant's stated email.

The complaint will be reviewed by the Investigations Committee. The complainant might be contacted for further information and/or evidence. The complainant will not be contacted for any other reason, be made aware of the proceedings or participate in the proceedings in any other way.

If the complaint merits case status it will be referred to the Disciplinary Committee and decision will be made as to the disciplinary actions in respect of the subject.

Contacts

[NAME]

[CONTACT DETAILS]