



FORMAL COMPLAINT AGAINST A MEMBER OF MIA

TO:

THE REGISTRAR
MALAYSIAN INSTITUTE OF ACCOUNTANTS
DEWAN AKAUNTAN
NO.2, JALAN TUN SAMBANTHAN 3
BRICKFIELDS
50470 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.

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 <i>(Please specify below)</i> | <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

(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)

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 will 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