

## COMPLAINT FORM

Complaints involving financial reporting and auditing matters may be dealt with by the AFRC to ensure protection of the public interest. The more details and support you provide to the AFRC, the greater the usefulness of the information. Please use this form to file a complaint if you think there is

- misconduct of a certified public accountant (**CPA**) registered with the Hong Kong Institute of Certified Public Accountants, practice unit (**practice unit**) registered with the Accounting and Financial Reporting Council (including a practising certificate holder practising in his own name, corporate practice or CPA firm) or overseas auditor recognised by the AFRC to perform a public interest entity engagement (**recognised PIE auditor**) or
- non-compliance with relevant accounting standards in a listed entity's financial report.

### Who are you complaining against?

#### CPA, practice unit and/or recognised PIE auditor

a) Full name of CPA

\_\_\_\_\_

Address and contact number

\_\_\_\_\_

\_\_\_\_\_

AFRC registration number (note 1)/  
HKICPA membership number  
(note 2)

\_\_\_\_\_

b) Full name of practice unit

\_\_\_\_\_

Address and contact number

\_\_\_\_\_

\_\_\_\_\_

check if same as (a) above

Registration number at AFRC (note 1)

\_\_\_\_\_

c) Full name of recognised PIE auditor

\_\_\_\_\_

Address and contact number

\_\_\_\_\_

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## Who are you complaining against? (cont)

### Other parties involved

**d) Full name of entity involved**

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**Stock code, if applicable**

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**Address and contact number**

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**e) Full name of others involved**

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**Address and contact number**

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check if same as (d) above

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**HKICPA membership number, if applicable** (note 2)

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**Role of the individual involved**

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Note 1: For information relating to CPA (practicing), corporate practice or CPA firm registered with the AFRC, please refer to AFRC's website for details.

Note 2: For information relating to CPA registered with the HKICPA, please refer to HKICPA's website for details.

## What is the nature of your complaint?

Please respond to each item and give further details.

### Nature of wrongdoing

- Misconduct by auditor or auditor's registered responsible person
- Non-compliance with accounting standards by listed entity
- Other (please give further details)

## What is the nature of your complaint? (cont)

### Financial information

- Annual financial statements
- Interim financial statements
- Financial information in Accountant's report
- Other (please give further details)

- Not applicable

### Nature of engagement

- Audit
- Assurance (e.g. review of interim financial statements)
- Liquidation
- Taxation
- Accounting
- Other (please give further details)

- Not applicable

## What are the facts and circumstances of your complaint?

Please highlight and describe your key concerns about each allegation separately.

Please provide documents and explanations to support your allegations (e.g. through your own observation of events, documents you have seen or information communicated by another party).

Clear, concise information about the relevant events, individuals who were involved, and dates (in chronological order) will assist us in assessing your complaint.

*If you need more space, please continue on a separate sheet of paper and attach it to this form.*

## What information and/or documents support your complaint?

Please attach copies of all relevant documents here. Please specify the title and date of the documents and provide a brief description of the information it contains and explain why that information supports your complaint.

	Document
1.	
2.	
3.	
4.	
5.	

If you need to submit files, please submit the files by email or post to the AFRC.

## Have you reported your complaint to any other regulatory body or law enforcement agency?

If applicable, the AFRC may communicate with other regulators or agencies to gain insight about your allegations.

- Yes
- No

If yes, state which body or agency and date(s) –

The outcome was –

## Your name and contact details

Please provide us with your name and contact details so that we can follow up with you on your complaint, if necessary. Anonymous complaints may severely constrain our ability to pursue the matter.

**Given name**

**Family name**

**Other English or Chinese name**

**Address**

**Contact telephone number**

**Email address**

## Your consent and confirmation

When evaluating a complaint, the AFRC may need to contact the subject(s) of the complaint to obtain further information. Details of the complaint may have to be disclosed to those parties. Without your consent\* of disclosing the information and document(s) provided by you to those parties, we may not be able to take further action for your complaint.

You may choose to remain anonymous. If so, the AFRC will not reveal your identity to outside parties. However, in some situations, your identity could be apparent from the complaint made by you.

By submitting this complaint form: (please tick as appropriate)

- I consent to the AFRC disclosing the information and document(s) provided by me to the subject(s) of the complaint.
- I consent to the AFRC disclosing my identity and related personal information to the subject(s) of the complaint.
- I confirm that the information and document(s) provided by me are true, complete and accurate.

\* Normally the AFRC will not disclose your complaint and your personal information unless you consent or unless we are legally obligated to do so. However, under the Accounting and Financial Reporting Council Ordinance (Cap 588) and the Personal Data (Privacy) Ordinance (Cap 486), the AFRC may, under certain circumstances, disclose your complaint or your personal information to other parties without your consent.

## Personal Data (Privacy) Ordinance

Your complaint may include personal data as defined in the Personal Data (Privacy) Ordinance (Cap 486) (the PDPO). Under the PDPO, the AFRC may collect and use personal data to perform its functions as a financial regulator. The AFRC's policies and practices with regards to any personal data provided by you are set out in the AFRC's website.

*Upon completion, please return it together with photocopies of all relevant supporting documents to the AFRC by*

<i>Email</i>	<i>complaints@afrc.org.hk</i>
<i>Post</i>	<i>'Complaints'</i> <i>Attn: Investigation and Compliance Department</i>  <i>Accounting and Financial Reporting Council</i> <i>10/F, Two Taikoo Place</i> <i>979 King's Road</i> <i>Quarry Bay</i> <i>Hong Kong</i>