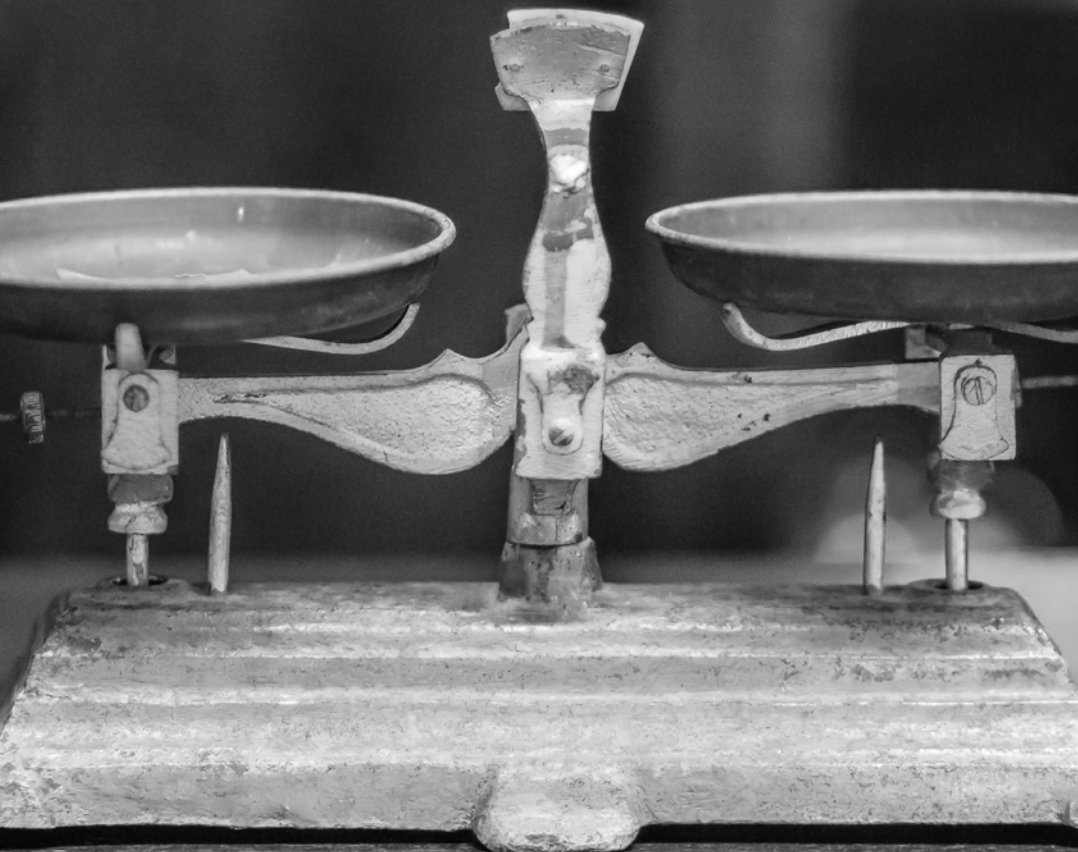


How to complain about the handling of a case by ACCA's Conduct Team.



Complaints are invariably sensitive matters and misunderstandings can sometimes develop during the conciliation, investigation or adjudication process. This document sets out the procedures to follow if you have concerns about the way a matter has been handled.



ACCA's service complaints process

A service complaint relates to how a case was managed by ACCA's Conduct Team, rather than the decision reached. These complaints focus on service quality, conduct, and adherence to process.

If you have concerns regarding ACCA's handling of a complaint, you should first raise your concerns with the ACCA case handler, who may be able to reassure you over the telephone or in correspondence.

Is there a time limit for complaining?

If you remain dissatisfied with the case handler's response, you may make a formal written complaint to their manager by submitting a formal complaint at any time while the case remains open.

If the case has been concluded, you must submit your complaint within thirty (30) calendar days beginning on the day after the case closure decision notice was communicated to you.

Formal complaints submitted after the thirty (30) calendar day period has expired will not normally be considered, unless you provide evidence of exceptional circumstances that prevented you from submitting the complaint within this timeframe (for example, ill health).

Complaints we can consider

The following types of issues may be considered under this process:
Examples of service complaints include:

- **Delays in case progression**
Instances where the case did not progress within reasonable or expected timeframes.
- **Concerns about staff conduct**
Situations where staff behaviour, or professionalism may have fallen below expected standards.
- **Communication issues**
Significant or repeated delays in providing updates or responding to correspondence, or a failure to keep parties adequately informed about material developments in the process.
- **Failure to follow ACCA processes or guidance**
Circumstances where published procedures, timelines, policies, or service standards were not adhered to.

ACCA change of complainant

In the rare instances where ACCA decides to pursue a complaint against an entity or an individual other than the party against whom the complaint was originally made. These matters concern ACCA's handling of a complaint and can be reviewed under this process.

Complaints we cannot consider

Case outcome decisions (outside the scope of this process)

The service complaints process does not apply to complaints that substantively relate to the merits of the case or the case's outcome decision. These matters must be addressed through the separate right of review or appeal processes set out in ACCA's *Rulebook*. Case outcome decisions deemed outside the scope of the service complaints process include, but are not limited to:

- The decision whether to refer a matter for conciliation or investigation
- The allegations selected for investigation, referred to assessors, or progressed to a hearing
- The assessment, interpretation, and weighting of evidence
- Decisions made by an assessor or ACCA's committees
- Any other considerations that are fundamental to determining the case outcome.

Complaints relating to ongoing disciplinary or regulatory proceedings

Where a case has been referred to ACCA's disciplinary and/or regulatory committee, consideration of the service complaint will be deferred until the disciplinary and/or regulatory proceedings have concluded.

How to make a complaint

The formal complaint process commences when you submit your written complaint to the case handler's manager. Should you wish to make a formal complaint, you must submit details of your complaint in writing by email to: complaintassessment@accaglobal.com

Your communication should clearly state the case reference and the name of the relevant case handler and issues you are complaining about. Your complaint will then be passed to the relevant manager who will aim to provide a written response within thirty (30) calendar days. If more time is required, we will explain the reason for the delay and let you know when you can expect to receive a response.

Review of ACCA's handling of the complaint by an independent assessor

If you are dissatisfied with the manager's response to your formal complaint, there will be an opportunity to raise any concerns you have to an independent assessor at the conclusion of the conciliation, investigation or disciplinary process.

The assessor will not reconsider any decision to close a case or decisions made by ACCA's committees, chairs, investigators, or other assessors.

When considering ACCA's handling of the complaint, assessors may include a recommendation that a formal apology should be issued on behalf of ACCA or that process improvements are considered by ACCA.

An overview of the complaint handling process is set out in Appendix 1.

Governance separation

ACCA maintains strict governance and management separations between, on the one hand, its regulatory and disciplinary activities and, on the other, its other professional body activities.

For that reason, ACCA's president, members of Council and the chief executive are not able to, and will not, become involved in individual cases.

A complainant or member wishing to make a complaint about the handling of a case is therefore asked to follow the procedures set out in this document and not seek to contact the president, members of Council or the chief executive. Any complaints directed to them will automatically be referred to the case handler's manager and will be dealt with in accordance with these procedures in any event.

Professional bodies supervision team

The six chartered accountancy bodies in the UK are overseen by the Professional Bodies Supervision Team (PBST), which is part of the Financial Reporting Council (FRC). PBST carries out annual reviews of the investigative and disciplinary processes of the bodies overall, but does not have power to intervene in, or review, areas of judgement in respect of individual cases.

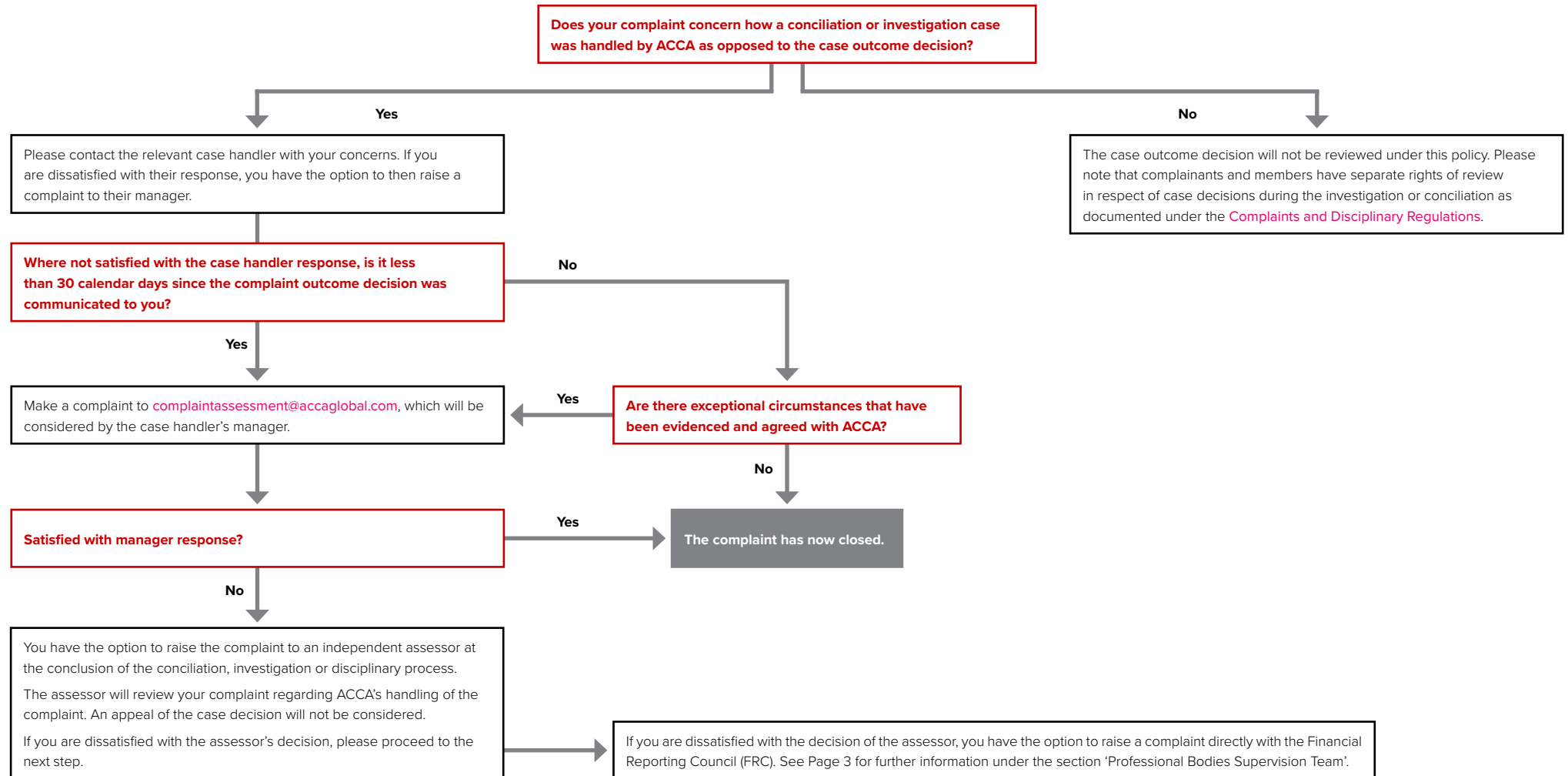
Further information can be obtained from the [FRC's website](#) which indicates that any complaint about the handling of a case should first be pursued with ACCA using the procedures set out in this document.

If a complaint is then made to FRC, FRC will focus on whether ACCA has followed its own policies and procedures when investigating a complaint. FRC are not an avenue of appeal and cannot require ACCA to overturn decisions or take any other actions but can make recommendations to ACCA.

Appendix 1

Procedures to follow for a complaint about the handling of a case

Please review the procedures below before making a complaint.



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THINK AHEAD