

COMPLAINT GUIDELINES

1. Purpose of the guidelines

1.1 The following guidelines set out the scope of matters that are within the statutory power of the AFRC. They also highlight factors to consider before filing a complaint, and explain how the information will be used. The complaint handling process seeks to ensure that all matters are handled in a fair, proper, and consistent manner.

2. AFRC's regulatory authority

2.1 The AFRC is the independent regulator for the accounting and auditing profession in Hong Kong, vested with power to conduct investigations and enquiries arising from complaints and referrals.

Who can you complain about?	What can you complain about?
<ul style="list-style-type: none"> • Certified public accountants registered with the Hong Kong Institute of Certified Public Accountants (CPAs) (HKICPA Membership List) • Practice units registered with the AFRC (practice units) (AFRC's register of CPA (Practising), CPA firms / practice units and registered PIE auditors) • Overseas auditors recognised by the AFRC to perform a public interest entity engagement (recognised PIE auditors) (AFRC's register) 	Possible misconduct, such as audit deficiencies, unethical conduct or negligence
<ul style="list-style-type: none"> • Hong Kong listed entities 	Non-compliances with accounting standards or other requirements in the financial reports of listed entities

2.2 For details of misconduct and non-compliance, please refer to [Investigations](#) and [Enquiries](#) in AFRC's website.

You may lodge a complaint with us if you possess information and/or evidence on matters that are within our jurisdiction.

3. What information should be provided to the AFRC?

3.1 Accurate, complete information is required to properly assess allegations of misconduct or non-compliance. Therefore, the complaint should include:

- (i) the name and contact information of the CPA, practice unit and its registered responsible persons, recognised PIE auditor, and/or entity concerned;
- (ii) a description of the alleged misconduct or non-compliance;
- (iii) copies of any relevant documents or records supporting the allegations in your complaint; and
- (iv) your full name and contact details.

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 will assist us in assessing your complaint. If you are unable to provide relevant information, the AFRC may not have sufficient grounds to pursue the matter.

4. Will the AFRC be able to pursue my complaint?

4.1 The AFRC has the authority to pursue allegations that are supported by explanations and evidence showing that the relevant party may have engaged in material misconduct or non-compliances. Therefore, you should submit all relevant information when making the complaint. Otherwise, processing of your complaint may be delayed while the AFRC focuses efforts on substantiated complaints which greatly impact the public interest.

4.2 The following factors will assist the AFRC when assessing your complaint -

- Clear, concise explanation of the allegations.
- Matters involving misconduct or non-compliances with a material impact.
- Allegations that are substantiated by sufficient, appropriate evidence.

It should be noted that the AFRC would not assess matters that are vexatious, misconceived, or contain elements of bad faith. Furthermore, mathematical errors, typographical or grammatical mistakes, and/or presentation issues with minimal financial impact on the financial statements would not be considered pursuable matters.

4.3 After receiving the complaint, the AFRC will issue an acknowledgement letter to you and perform a preliminary assessment of the complaint. Pursuable matters

supported by relevant evidence may result in the initiation of an investigation and/or enquiry. However, further action would not be taken on matters that do not demonstrate material wrong-doing and you would be notified of that decision.

The AFRC's assessment of the legitimacy of complaints depends on the evidence provided. Submission of a complaint without sufficient support may limit the AFRC's ability to pursue the matter. Filing a complaint without providing contact details may also inhibit advancement of the matter if the AFRC is unable to follow up and request further information about the allegations.

5. How does the AFRC handle information provided by a complainant?

5.1 Information provided by you to the AFRC will be kept confidential in accordance with the secrecy provisions of the Accounting and Financial Reporting Council Ordinance (Cap 588) (**AFRCO**). However, in certain situations, we may need to disclose your complaint to the subject of the complaint or other authorities to obtain additional information that would allow us to better assess the matter, or for law enforcement or other regulatory purposes.

5.2 Normally the AFRC will not disclose your complaint and your personal information without your consent or a legal obligation to do so. However, under the AFRCO 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. The AFRC's policies and practices with regard to any personal data provided by you are set out in the [Privacy Policy](#) in the AFRC's website.

6. What the AFRC can share with you?

6.1 The AFRC cannot share information gathered during the investigation and/or enquiry due to the legal requirements regarding confidentiality of our work. This approach enables us to preserve the integrity of our process and protect the persons involved against unfounded accusations. However, the results of investigations into misconduct by CPAs, practice units, and/or recognised PIE auditors will be made public if disciplinary actions are taken. The results of our enquiries involving non-compliance by a listed entity will be released to the public, after all related matters have been concluded.

7. How to lodge a complaint to the AFRC

7.1 You may lodge a complaint in the following ways:

Submit online	Lodge a complaint
Email address	complaints@afrc.org.hk
Mailing address	'Complaints' Attn: Investigation and Compliance Department Accounting Financial Reporting Council 10/F, Two Taikoo Place 979 King's Road Quarry Bay Hong Kong