



## **The Institute of Accounting and Commerce**

### **Procedural Document for the handling of complaints and Investigations**

- A complaint is lodged in the form of an affidavit.
- The CEO passes it on to the Chief Investigating Officer.
- The Investigator peruses the complaint.
- The Investigator then compares the complaint to the IAC Code of Conduct.
- He establishes whether there is “prima facie” misconduct or a breach of the Code of Conduct.
- He reports it to the President and CEO.

The President and CEO then assess the case reported to them by the Investigator.

They then make a conclusion as to whether:

- No breach is identified
- A breach is identified but no action required
- A breach is identified and corrective action is needed
- A breach is identified and finds it serious enough and takes it to mediation.  
If mediation cannot solve it – it must go to Tribunal

The President and CEO then together make a decision on the following regarding the complaint:

- They acknowledge that there is a “prima facie” case, but if it is something minor, that they are not going to pursue this complaint, in which case the complaint is considered as concluded.
- They acknowledge that there is a “prima facie” case, but the Institute needs to proceed and bring about corrective action.
- They acknowledge that there is a “prima facie” case, and the Institute need to form a disciplinary tribunal, which is established by the President, who takes the complaint forward.

Where there is no physical wrong doing, but there is merely a minor dispute between the parties, it should be handed over to the President and CEO to recommend a resolution.

If the accused is not satisfied with the finding and penalty, he / she can make an appeal to the Board.

On appeal, the Board has to make the final decision. (By-Law 27.3)

If the President and CEO has taken any sanction with regards to By-Law 21.17 and 21.18, it must be reported to the IAC Board at the next Board Meeting.