



Standards of Professional Conduct
Complaint Form

PURPOSE

This form is to be used to submit a formal complaint about a current IASB Member entity to the IASB Ethics Committee.
To determine if an entity is a current member, please contact the IASB Office at +1 480-839-1423.
Note: Complaints about Entities that are not a current member may be filed but will be deemed as "not actionable" until the entity becomes a member.

SUBMISSION INSTRUCTIONS

Complete and return this Form, including a signature along with any Supporting Documentation via one of these methods:

- Mail/Delivery: IASB Ethics Committee / 1922 E Fairmont Drive, Tempe, AZ 85282 USA
- Email: Scan form and accompanying documents into a single PDF Document and attach to an email to evp@iasbweb.org.

RECEIPT ACKNOWLEDGEMENT

We will acknowledge receipt of a Submission via email within 5 business days of receipt. This acknowledgement will include a link to the Ethics Committee Policy document. If the form received is incomplete, Complainant will have an opportunity to provide the missing information.
Note: To request a copy of the policy prior to submission or if the acknowledgement is not received, please call the IASB Office at +1 (480) 839-1423 or send an email to info@iasbweb.org.

DETERMINATION OF ACCEPTANCE

Submissions are initially reviewed by the IASB Executive Vice-President (An IASB Staff Person) for completeness, to verify Respondent's membership status and to confirm there is not a conflict of interest for the Ethics Committee Chair. Completed forms that do not pose a Conflict of Interest are reviewed by the Ethics Committee Chair (An IASB Volunteer) within 10 business days of receipt to determine whether the submission is valid and actionable and therefore will be accepted. *Reasons a complaint may not be valid and/or actionable include, but are not limited to: Respondent is not a current IASB Member; complaint is regarding a matter that appears to be commercial in nature (i.e. non-payment or contractual dispute); matter is part of a legal proceeding; or submission contains insufficient information.* Both the Complainant and the Respondent will receive the Determination of Acceptance or Non-Acceptance via email. If not accepted, the notice will contain the reason(s) for non-acceptance and at the discretion of the Chair, may also include a brief statement regarding the nature of the complaint but will not include a copy of the Submission. If accepted, an Ethics Case will be opened and both the Complainant and the Respondent will receive additional information regarding the process. The Respondent will receive a copy of the Submission and will have a period of time to respond. Please note that the minimum time frame for the review of a case from Receipt to Determination of a Violation is 120 days; complex cases and/or those involving an Appeal will take longer.

PRIVACY STATEMENT

Information on this form, supporting documentation provided to IASB and other information generated as part of the Complaint Process will be shared with IASB Staff and Volunteers as necessary and customary in the performance of work related to the receipt of a complaint and review of a case. Volunteers are representatives from Member Entities that serve on either the Ethics Committee or the Board of Governors. Should a case be opened regarding this matter, the Respondent named below will receive a copy of this form and the supporting documentation. All documents submitted to IASB are subject to IASB's Document Retention and Destruction Policy and related policies.

PARTIES TO THIS COMPLAINT

Complainant: This is the individual filing the complaint (may be on behalf of an entity).

Individual's Name (Contact Person): _____ Email*: _____

Company/Entity Name (if applicable): _____ Phone: _____

**If you prefer to be communicated with ONLY via US Mail, please do not list an email address above, instead indicate a mailing address here:*

Mailing Address (US P.O. Boxes are acceptable): _____ City: _____ Postal Code: _____

Respondent: This is the IASB Member entity about whom you are filing a complaint.

Company/Entity Name: _____ Country (if known): _____

Form continues on next page...

PROFESSIONAL STANDARDS OF CONDUCT

Identify the specific Articles of the Professional Standards that you consider were violated by the Respondent (More Info: <http://www.iasbweb.org/?page=Standards>):

You must check at least one.

- Article 1 Article 2 Article 3 Article 4 Article 5

COMPLAINT DETAILS

Describe in narrative format using the spaces below or in a separate document, what you consider the violation of the Standards to be, including all pertinent **facts** (who, what, where, when) **and specific outcomes** or results that occurred because of the alleged violation of the standards by the Respondent.

If you are providing this information as a separate attachment and not completing the spaces below, please check this box .

WHO: _____
Please include the names of other people directly involved who may have knowledge of the facts and circumstances surrounding the incident(s).
This information will also be used to determine if there are any Conflicts of Interest within the Ethics Committee that need to be resolved.

WHAT: _____

WHERE: _____

WHEN: _____
Please include the Date of first incident and the dates of any subsequent incidences (if applicable).

OUTCOME(S): _____

Have you communicated with the Respondent about this matter? No Yes
If Yes, please indicate the dates and responses in a Supporting Documentation Attachment.

Is this matter currently under legal action, mediation or arbitration or are you planning to take such action in the near future? No Yes

Has this matter been previously settled in a legal proceeding, mediation or arbitration? No Yes

SUPPORTING DOCUMENTATION

You may include Supporting Documents such as copies of documents, emails or mailed correspondence in addition to this form. If emailing the complaint, the preferred method is to scan all documents into a single PDF document. Please note that Supporting Documents are shared with the Respondent *if a Case is opened by the Ethics Committee*. Please do not include third-party privileged or confidential information or documents. It is recommended that you consult with legal counsel prior to including any legal correspondence in the Supporting Documentation.

If you are including Supporting Documentation along with the Complaint Form, please check this box .

SIGNATURE/AUTHORIZATION

Your signature below signifies acknowledgement of all of the following:

- 1) I am submitting the foregoing Complaint in good faith, not to harass or slander the Respondent; and,
- 2) the information contained in this Complaint and the Supporting Documentation is truthful and accurate; and,
- 3) I understand and agree that if the Submission is deemed by the Ethics Committee Chair to be a commercial dispute or other legal matter not within the jurisdiction of IASB, the Chair may notify the Respondent of the Complaint and encourage us to resolve the matter ourselves or seek third-party dispute resolution; and,
- 4) I understand and agree that if the Submission is deemed by the Ethics Committee Chair to be a valid and actionable complaint, the Respondent will be provided with a copy of the Complaint and Supporting Documentation and will be provided with an opportunity to respond to the allegations; and,
- 5) I indemnify and hold harmless, all IASB members, staff, volunteers and other individuals *engaged in investigations or decisions with respect to this complaint*, against liability arising from IASB related activities to the extent provided by law and as provided in the IASB Bylaws.

Complainant Printed Name: _____ Signature: _____ Date: _____

...End of Form