



INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA (ICPAK)

COMPLAINT FORM

SUMMARY OF A COMPLAINT AGAINST A CERTIFIED PUBLIC ACCOUNTANT (CPA)

(Please complete in Block/ Capital Letters)

Please fill in all spaces on this form. When providing documents to ICPAK, please **submit copies only**.

All documents received by the Institute become part of the complaint record and may not be returned.

ICPAK will review and evaluate your complaint to determine whether **investigation or disciplinary action is appropriate under the Accountants Act and ICPAK Regulations**. You will be notified of the outcome in writing.

Thank you for your cooperation.

SECTION ONE: COMPLAINANT DETAILS

1. Full Name

Surname: _____

First Name: _____

Other Names: _____

Title (Mr / Mrs / Ms / Other): _____

2. Identification Document

ID / Passport / Other Identification Number

3. Postal Address

Postal Code: _____

Town: _____

4. Physical Address

Building / Estate: _____

Street / Road: _____

Town: _____

County: _____

5. Telephone Contacts

Mobile: _____

Office: _____

6. Email Address _____

7. Are you lodging this complaint on behalf of another person?

Yes

No

If **Yes**, please provide the following:

(a) Full name of the person you are representing

(b) Postal Address

(c) Reason for lodging the complaint on their behalf

(d) Are you authorized to lodge this complaint?

Yes (Attach written authorization)

No

SECTION TWO: DETAILS OF THE ACCOUNTANT BEING COMPLAINED ABOUT

8. Name of the Accountant

Surname: _____

First Name: _____

Other Names: _____

9. ICPAK Membership Number (if known)

10. **Name of the Accounting Firm / Audit Firm (if applicable)**

11. **Firm Address**

Postal Address: _____

Town: _____

Physical Address: _____

12. **Telephone Contacts**

Office: _____

Mobile: _____

13. **Email Address** _____

SECTION THREE: RELATIONSHIP WITH THE ACCOUNTANT

14. What is your relationship with the accountant?

- Client
 - Former Client
 - Employer
 - Business Partner
 - Member of the Public
 - Other (Please specify)
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-

SECTION FOUR: DETAILS OF THE PROFESSIONAL SERVICE

15. What type of service was the accountant providing?

- Audit Services
- Tax Advisory / Tax Filing
- Accounting / Bookkeeping
- Financial Advisory
- Business Consultancy

- Insolvency / Receivership
- Other (Specify)

16. Date of first engagement with the accountant

17. Date of last contact with the accountant

SECTION FIVE: DETAILS OF THE COMPLAINT

18. Have you raised this complaint with the accountant or firm before?

- Yes
- No

If yes, please attach copies of correspondence (emails, letters, messages).

19. Please describe **what happened and why you are dissatisfied with the accountant's conduct.**

SECTION SIX: SUPPORTING DOCUMENTS

Please attach copies of any relevant documents such as:

- Engagement letter / service agreement
- Invoices or receipts
- Proof of payment (MPESA / bank statements)
- Email or written correspondence
- Financial statements / audit reports
- Tax documents

- Contracts or agreements
- Any other relevant document

Please list attached documents:

SECTION SEVEN: OUTCOME YOU ARE SEEKING

20. Please indicate what action you would like ICPAK to take:

- Investigate the accountant’s conduct
- Disciplinary action against the accountant
- Return of documents
- Clarification of professional services provided
- Other (Specify)

DECLARATION

I declare that the information provided in this complaint form is **true and accurate to the best of my knowledge.**

I understand that the information submitted may be shared with the accountant concerned as part of the complaint investigation process.

Signature: _____

Name: _____

Date: _____

Submission of Complaint

Send the completed form and attachments to:

The Chief Executive Officer
Institute of Certified Public Accountants of Kenya (ICPAK)
P.O. Box 59963 – 00200
Nairobi, Kenya
Email: ceo@icpak.com