

COMMENTS:

The professional accountant after exhausting all the ways in which we report the case of a breach or suspected breach of the laws and regulations in the company that provides services, should come to the institute or association of accountants to which it belongs and leave history of the case and with the Institute or Association to review the case to determine whether to file a complaint with the competent authorities is the most suitable.

So that if someone made a complaint to the competent authorities would institute or association to which belongs the professional accountant, and the accountant can make that report without fear of reprisals from a company.