



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
 2000 EVERGREEN STREET, SUITE 250
 SACRAMENTO, CA 95815-3832
 TELEPHONE: (916) 263-3680
 FACSIMILE: (916) 263-3675
 WEB ADDRESS: <http://www.cba.ca.gov>



CONSUMER COMPLAINT ABOUT A LICENSEE

Please read the attached information before completing and submitting this form.

(Note: If you are complaining about more than one accountant, please submit a separate form for each accountant.)

PLEASE PRINT OR TYPE

COMPLAINT REGISTERED AGAINST

Information about the **licensed accountant or licensed firm** involved in the complaint.
 (Licensee name and/or company name required.)

Licensee Name: _____

Company Name: _____

Address: _____
Number Street Apt. or Suite No.

_____ City State Zip Code

Contact Telephone Number: (____) _____

License Number: _____

E-mail Address: _____

Web Site Address: _____

PERSON REGISTERING COMPLAINT

Name: _____
First Name Middle Initial Last Name

Address: _____
Number Street Apt. or Suite No.

_____ City U.S. State/Foreign State/Province Country

_____ Zip Code/Postal Code

Contact Telephone Number: (____) _____

FAX Number: (____) _____ Email Address: _____

Note: Without your personal contact information and ongoing cooperation, we may not be able to pursue your specific complaint.

DETAILS OF COMPLAINT

1. Please state the details of your complaint about this licensee, including the reason for the complaint, when the problem first occurred, how you selected the licensee, and the facts of your complaint including relevant dates. You may attach separate sheets to continue your description.

2. Please describe the documentation you have in support of your complaint (such as an engagement letter, tax forms, tax notices, audit reports, financial statements, CPA or PA letterhead stationery, and correspondence). A completed complaint form, accompanied by copies of these documents and any others you believe may pertain to your case, should be submitted by mail or fax, or in person, to the CBA's office (see letterhead). Use additional sheets to describe documents, if needed.

3. What have you done to resolve your complaint so far?

4. Have you advised the licensee of your complaint? Yes No

If no, please explain: _____

5. What do you believe would be a fair settlement or result of your complaint?

6. Have you contacted an attorney regarding your complaint? Yes No

If yes, please provide your attorney's name, address, and phone number.

7. Have you filed a claim in any court regarding this complaint? Yes No

If yes, please list a court's name and address. Indicate hearing date if scheduled.

Date

Your Signature



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INSTRUCTIONS FOR FILING A CONSUMER COMPLAINT

Against a *Licensed Certified Public Accountant* or *Licensed Public Accountant*

The CBA appreciates the efforts of consumers who file complaints with the CBA. These consumers provide invaluable information to the CBA's Enforcement Division.

RESOLVING CONCERNS OR PROBLEMS:

Common misunderstandings relating to the scope of services, the quality of professional services, or the timeliness of those services very often can be resolved by direct and open communication. However, when you cannot resolve a problem, and you believe a violation of Accountancy statutes or CBA regulations has occurred, we urge you to file a complaint with the CBA.

UNDERSTANDING THE CBA'S AUTHORITY REGARDING COMPLAINTS:

The specific California statutes and regulations related to the practice of public accounting are contained in the Accountancy Act (Business and Professions Code Sections 5000-5172), California Code of Regulations (Title 16, Division 1), and related sections of the Business and Professions Code, Corporations Code, Government Code, and California Family Code.

These California laws define the CBA's authority. The CBA cannot act as your lawyer, provide legal advice or legal services, advise you of your rights in a given situation, or give you a list of attorneys' names. If you do not have an attorney and wish to hire one, lawyer referral services are available in most communities. However, you are not required to hire an attorney in order to file a complaint with the CBA.

The CBA's authority when a violation of the Accountancy statutes or CBA regulations has occurred is limited to disciplining or recommending discipline. California law prohibits the CBA from representing private citizens in a court of law or collecting money on their behalf. The filing of a complaint with the CBA does not prohibit you from concurrently filing a civil action.

The CBA does not have authority to regulate fees charged by its licensees. Therefore, the CBA cannot decide whether an accountant's fee for services is reasonable.

HOW THE CBA HANDLES YOUR COMPLAINT:

Every complaint received by the CBA is handled by its professional staff. The CBA's Enforcement Division investigates complaints based upon substantial and tangible facts relating to specific violations of the CBA's laws and regulations.

In most instances, the CBA cannot effectively investigate cases without the personal contact information and ongoing cooperation of the complainant. You do not have to provide the personal

information requested. If you do not wish to provide personal information, such as your name, home address, or home telephone number, you may remain anonymous. In that case, however, we may not be able to contact you or help you resolve your complaint. In the event the CBA institutes a formal disciplinary action against the accountant, it may be required by the California Administrative Procedures Act to disclose the identity of the complaining party.

If your complaint concerns a matter outside the CBA's jurisdiction, we may be able to advise you if another state or local agency can better help you. If the CBA has jurisdiction, it will communicate in writing the substance of your complaint to the licensee who is the subject of your complaint. California law requires the CBA to provide clear and convincing evidence in order to sustain a disciplinary action and accordingly the investigative process can be lengthy. CBA staff will notify you in writing of the results of their investigation once completed.

If after completing an investigation, the CBA determines that a violation of the Accountancy Act and/or CBA Regulations has occurred, the CBA may recommend disciplinary action be taken. The CBA has adopted disciplinary guidelines that provide criteria for determining the appropriate disciplinary action. A copy of "A Manual of Disciplinary Guidelines and Model Disciplinary Orders" may be obtained through the CBA's Web site at <http://www.dca.ca.gov/cba/publications/dispman.pdf> or by calling (916) 561-1700.

COMPLETING AND MAILING THE COMPLAINT FORM:

Please complete all spaces in the attached form, including your name, address, zip code, as well as your contact telephone number.

Please state the full and complete name of the licensee who is the subject of your complaint. Also list his/her address and telephone number. If you wish to complain about more than one licensee, complete a separate complaint form for each licensee. If some of the blank spaces do not apply to your complaint, write N/A (not applicable) in those spaces. It is necessary to sign and date the complaint form. However, if you choose to file an anonymous complaint, your signature is not necessary.

You may use a separate sheet of paper or the back of the complaint form to describe your complaint against the licensee. Please state all background information regarding your complaint, including the reason for the complaint, when the problem first occurred, how you selected the licensee, the relevant dates of your concerns, and the pertinent facts of your complaint. Facts should be submitted in chronological order. Please submit a **copy** of the information related to your complaint and retain the **originals** for your records.

Submit your complaint form, along with related documents to:

California Board of Accountancy
Attn: Enforcement Division
2000 Evergreen Street, Suite 250
Sacramento, CA 95815-3832

Enforcement Fax: (916) 263-3673
Complaint Telephone: (916) 561-1729
Main Telephone: (916) 561-1700

PERSONAL INFORMATION COLLECTION AND ACCESS NOTICE: The information provided in this form will be used by the California Board of Accountancy (CBA) to follow up on your complaint. Business and Professions Code Sections 325, 326, and 5103 provides the CBA the authority to collect this information. If you do not wish to identify yourself, you may remain anonymous; however, this may limit the CBA's ability to contact you or help you resolve your complaint. Each individual has the right to review his or her personal information records maintained by the CBA, except as otherwise provided by the Information Practices Act. Every effort is made to protect the personal information you provide; however, in order to follow up on your complaint, we may need to share the information with the business you complained about or with other government agencies. This may include disclosing this information in response to a court or administrative order, a subpoena or a search warrant, or as other permitted by the Information Practices Act. Certain information may be disclosed to a member of the public, upon request, under the California Public Records Act and Information Practices Act.

Policy of Nondiscrimination on the Basis of Disability and Equal Employment Opportunity: The California Board of Accountancy does not discriminate on the basis of disability in employment or in the admission and access to its programs and activities. An Americans with Disabilities Act (ADA) coordinator has been designated to coordinate and carry out this agency's compliance with the nondiscrimination requirements of Title II of the ADA. Information concerning the provisions of the ADA, and the rights provided thereunder, is available from:

ADA Coordinator
California Board of Accountancy
2000 Evergreen Street, Suite 250
Sacramento, California 95815-3832