

## Checklist for Filing a Complaint Against a Licensed CPA or Firm

### Prior to submitting a complaint

- I have verified this person is a CPA or CPA firm and is currently licensed with the VBOA.
- The action took place in the state of Virginia.
- I understand that the VBOA does not have the statutory authority to investigate a fee dispute. Fee disputes are matters that may be resolved through the local Commonwealth's Attorney or the Office of the Attorney General.
- I have completed the Complaint Form found on the VBOA website.
- I have and will include in my complaint, all legible supporting documentation that will substantiate my allegations, preferable to include a copy of the Engagement Letter between myself and the CPA/ CPA firm which clearly defines responsibilities, copies of documents that pertain to the case, and any and all correspondence between myself and the CPA/CPA firm.
- I have attempted to communicate with the CPA/CPA firm to resolve this matter prior to filing this complaint and have documented all communications, letters, emails, phone calls, etc.
- I understand that in the course of due process, the VBOA will send a copy of the complaint form and all supporting documentation to the accused to use in the preparation of his or her response to the VBOA regarding all allegations made.
- I understand that complaints that do not contain specific allegations cannot be processed by the VBOA.
- I understand that causes for complaints may include technical errors, retention of client records, failure to provide due professional care, and illegal or unethical conduct, to name a few. I also understand that an honest mistake or disagreement on how a matter should be handled does not constitute illegal or unethical conduct.
- I understand that the VBOA has the authority to find that no violation has occurred, to impose penalties in accordance with the Code of Virginia [§ 54.1-4413.4](#), or to provide the information of illegal activity to the local Commonwealth's Attorney for action. The VBOA will review the complaint to determine the most efficient and effective way to protect the public.
- I understand that anonymous complaints will be accepted and investigated by the VBOA when there is sufficient information and supporting documentation provided to the VBOA with probable cause to investigate.

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- I understand that if I remain anonymous and sufficient evidence is not provided to the VBOA, the VBOA will not be able to contact me for further information and the complaint cannot be investigated.
- I understand that as the complainant I cannot request a formal hearing or informal fact-finding conference. However, if the accused or the VBOA decides that either such a proceeding is necessary, I will be notified of the time and place so that I may be present if I so choose.

### After submitting a complaint

- I understand that the investigation will be closed when there is a lack of evidence to indicate that a violation has occurred and cannot be reopened unless new information that has not been previously reviewed is submitted to the VBOA.
- I understand that per the Code of Virginia [§ 54.1-108](#), Disclosure of Official Records, the VBOA is prohibited from disclosing any information regarding active and open disciplinary cases.
- I understand that the VBOA staff cannot provide legal advice, suggestions, possibilities or opinions, nor determine a final outcome of a case. Only the VBOA issues rulings on each case.

### After the complaint is resolved or closed

- Upon resolution and closure of the complaint, I understand I will be provided a complete copy of all information relative to the case decision upon a Freedom of Information Act (FOIA) request.
- I understand that Virginia CPA records are updated to reflect any violations and remain permanently on the record.
- I understand that all VBOA actions are posted on the VBOA's website and in its newsletter.