

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

Illegal activity is using the CPA title in Virginia or performing services in Virginia restricted to CPAs without a valid license.

### Prior to submitting a complaint

- I have verified this person is not a CPA and is not currently licensed with the VBOA or by the state board of accountancy in a substantially equivalent jurisdiction.
- I have verified to the best of my ability that this person's principal place of business is in Virginia.
- The action took place in the state of Virginia.
- 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, to include a dated document, picture or business card that clearly shows the use of the CPA title, and any and all correspondence between myself and this individual.
- I have provided a current mailing address of the accused or have made an attempt to collect the accused's address for investigative purposes.
- 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 the VBOA has authority only over unlicensed individuals or unqualified entities using the CPA title in Virginia, or individuals or entities performing services in Virginia restricted to CPAs or CPA firms.
- 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.
- 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.

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

- 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 the 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 a 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.