

# Information about the Complaint & Discipline Process

Chartered Professional Accountant (CPA) is the Canadian business and accounting designation representing more than 200,000 professional accountants across the country. CPA Alberta is the professional organization that oversees more than 28,000 designated accountants across Alberta.

As members of a self-regulated profession governed by the CPA Act, CPAs in Alberta are held to high standards of professional conduct, which protect the public interest and the integrity of the accounting profession.

CPA Alberta fulfills its responsibilities under the CPA Act by setting and enforcing high professional standards. This includes investigating all complaints of unprofessional conduct against Registrants, and enforcing disciplinary sanctions ordered by a Tribunal.

## What is “unprofessional conduct”?

The CPA Act describes “unprofessional conduct” as any act or conduct by a Registrant that:

- is detrimental to the best interests of the public or harms the integrity of the profession;
- contravenes the CPA Act, regulations, bylaws, directives, rules of professional conduct or practice standards;
- displays a lack of competence; or
- violates or fails to comply with a disciplinary order, an order of the Court, or a restriction or undertaking given to or by CPA Alberta.

## ACRONYMS AND DEFINITIONS

**CIC** — Complaints Inquiry Committee, which consists of no fewer than five CPA Alberta members and a member of the public appointed by the Government of Alberta

**CIC Chair** — Chair of the Complaints Inquiry Committee

**Complainant** — a person making a complaint

**CPA Act** — *Chartered Professional Accountants Act SA 2014, c.C-10.2*

**CPA Alberta** — Chartered Professional Accountants of Alberta

**Public Member** — a member of the public appointed by the Government of Alberta to participate in CPA Alberta's Complaint and Discipline Process

**Registrant** — a chartered professional accountant, professional service provider, candidate (student), professional accounting firm, or professional corporation

**Respondent** — an investigated party

## The Complaints Review Process

Here's what happens when an individual files a complaint against a CPA in Alberta.

### 1.

If a person believes a Registrant has breached the ethical, professional or practice standards of the profession, they may send a written, signed complaint to the CIC Secretary at CPA Alberta.

The complaint should contain a summary of the facts and listing of the concerns. Supporting documentation should be submitted with the complaint.

CPA Alberta encourages discussion and communication among all parties before a complaint is made in order to resolve or settle the matter. If communication at this early stage does not result in resolution, a complaint may be lodged with CPA Alberta.

### Fee Disputes

If the issue is a fee dispute, specific fee arbitration and mediation services are available and they are separate from and outside the complaint process. The procedures in this brochure do not apply to fee disputes, but Registrants or members of the public may contact CPA Alberta at [info@cpaalberta.ca](mailto:info@cpaalberta.ca) or visit our website at [www.cpaalberta.ca](http://www.cpaalberta.ca) for more details on arbitration and mediation of fee disputes.

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## 2.

CPA Alberta acknowledges receipt of the complaint and, if necessary, seeks more information from the Complainant.

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## 3.

A copy of the complaint is sent to the Respondent.

CPA Alberta asks the Respondent to submit a written, signed response to the complaint, as well as provide any information, comments and supporting documentation.

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## 4.

The CIC Secretary (a CPA Alberta employee) reviews the complaint and response, and writes a report to the CIC Chair.

The CIC Secretary may encourage the resolution of the complaint and, with the agreement of all of the parties, appoint a mediator, conciliator or other person (facilitator) to assist with the resolution of the complaint.

To encourage open dialogue, all communication or documentation used or shared in the complaint resolution process is confidential. If the facilitator determines the matter is substantially different from the original complaint or if the matter cannot be resolved, the resolution process may be discontinued and the matter returns to the complaint review process, without prejudice to the positions of any party.

CPA Alberta monitors any agreement reached to ensure the Registrant complies with the terms. Failure to comply with the terms of the mediation agreement can result in a finding of unprofessional conduct.

### **Complaint Dismissal and Complainant's Right to Appeal**

The CIC Secretary must dismiss any complaints that are outside the jurisdiction of the CIC or a Tribunal and will notify the parties of the dismissal and the reason.

## 5.

The CIC Chair (a CPA volunteer) determines whether to take further action or to dismiss the complaint. The CIC Chair must direct that either:

1. no further action be taken if the CIC Chair is of the view that the conduct complained about was:
  - not unprofessional conduct;
  - not within the jurisdiction of the CIC or a discipline tribunal; or
  - too minor to warrant any sanction or further investigation; or
2. an investigator be appointed to investigate the matter.

If the CIC Chair directs that no further action be taken, the CIC Chair must notify the Complainant and the Respondent of the decision and provide a written explanation for the decision. The CIC Chair may also make recommendations or provide guidance in respect to the future conduct or practice of the Respondent.

If the CIC Chair or the CIC Secretary dismisses the complaint, the Complainant has the right to appeal the decision to dismiss the complaint, which is heard by an Appeal Tribunal.

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## 6.

If the CIC Chair determines that further action is warranted, the CIC Chair appoints an investigator to look into the matter.

If the CIC Chair appoints an investigator, the CIC Chair must provide a notice of investigation to the Respondent and the Complainant.

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## 7.

The investigator reviews the complaint, accompanying documentation, and communicates with both parties. The investigator reviews the parties' submissions, discusses relevant information, and obtains documents or evidence from the parties and any others who may have relevant knowledge. If additional matters are brought to the attention of the investigator, those matters may also be investigated, but the Respondent will be advised of any additional matter and will be given an opportunity to provide comments on it. The investigator will most often record any interviews, provided consent is given.

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## 8.

After collecting all the relevant information, the investigator prepares and provides a report to the CIC.

## 9.

After reviewing the investigator's report, the CIC must:

- decide that no further action be taken, in which case the CIC may also make recommendations or provide guidance in respect to future conduct or practice;
- direct that a further or other investigation be carried out; or
- refer one or more allegations of unprofessional conduct to the Discipline Tribunal Roster Chair.

A public member must participate in all decisions made by the CIC. If any member of the CIC has a conflict or is of the view that they would not be able to objectively review the matter, they must recuse themselves.

The Complainant and Respondent are notified in writing of the CIC's decision and are provided with an explanation.

If the complainant is not satisfied with a dismissal by the Complaints Inquiry Committee, they may appeal the dismissal, which is then heard by an Appeal Tribunal.

## 10.

If the CIC refers allegations of unprofessional conduct to the Discipline Tribunal Roster Chair, a discipline tribunal ("the Tribunal") will be convened. The Tribunal will hold a hearing and then make a determination whether the allegations are proven. The Tribunal is comprised of two members of CPA Alberta and one Public Member.

### Hearing before a Tribunal

The two CPAs and the one Public Member sitting as a discipline tribunal have no prior knowledge of the case and must be free from bias or conflict. The hearing is usually attended by the Respondent and their legal counsel, counsel for the CIC, the CIC Secretary, witnesses called by either side (of which the Complainant may be one), a court reporter, and counsel to the Tribunal. Hearings before the Tribunal are open to the public, and are only closed to the public in rare circumstances.

The Tribunal acts as judge and jury. After hearing the evidence and arguments, the Tribunal makes its findings on each allegation, and advises all parties of its findings.

### Sanction Agreement

At any time, prior to the Tribunal hearing evidence, the Respondent and the CIC may enter into a sanction agreement. The agreement must contain an admission of unprofessional conduct and specify the sanction(s) to be imposed. A proposed sanction agreement must be recommended first by a review panel before it can be considered by the remaining members of the CIC for approval. A review panel consists of the CIC Chair, two members of the CIC, and one Public Member.

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If the sanction agreement is accepted by the CIC, the admissions are considered the same as a finding of unprofessional conduct. The agreement is treated for all purposes as a decision and order of the Tribunal, and includes the terms of the sanction agreement being made public. The Complainant is advised of the sanction agreement and compliance with the terms of the agreement is enforced. The fact a Respondent and the CIC entered into a sanction agreement cannot be appealed to an Appeal Tribunal.

If a sanction agreement is rejected by the CIC, the matter continues to a hearing with no prejudice resulting from the parties discussing and entering into a proposed agreement.

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# 11.

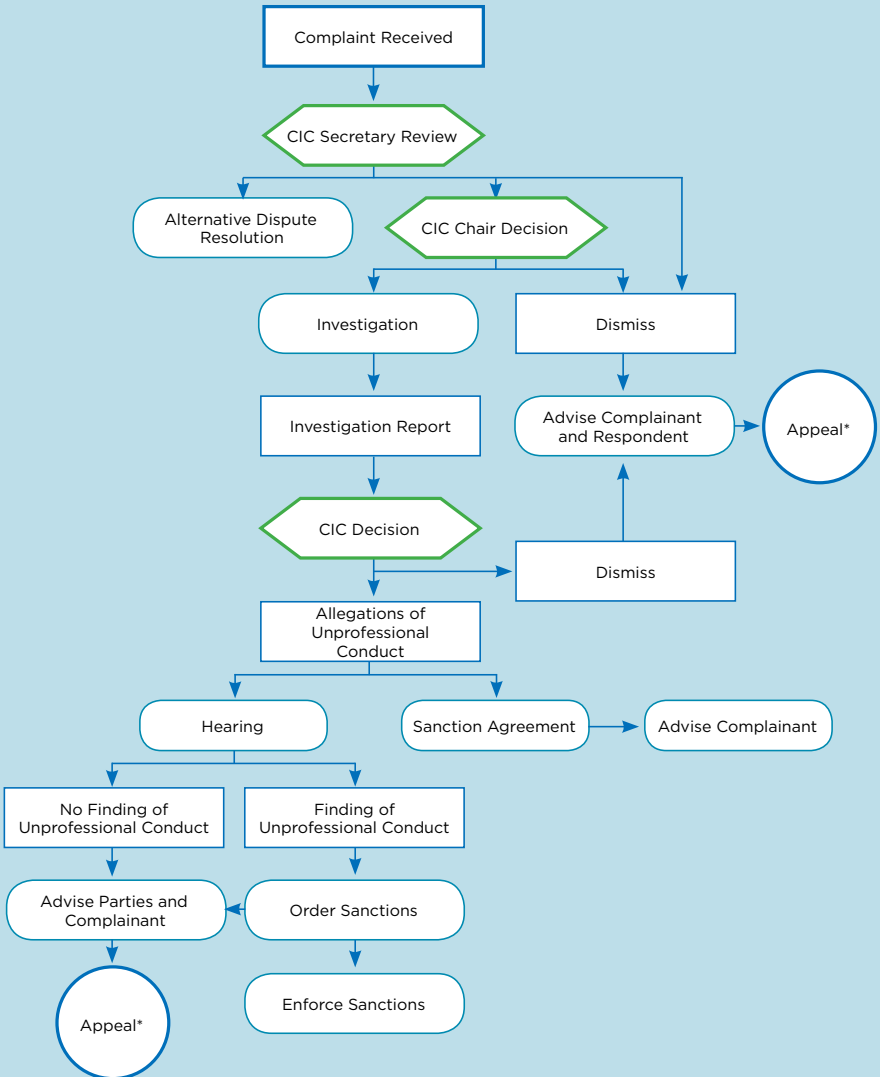
If a finding of unprofessional conduct is made, the Tribunal orders appropriate sanctions. When deciding on sanctions, the Tribunal considers the seriousness of the conduct, any mitigating and/or aggravating factors, what is required to protect the public, whether rehabilitation is possible, and what will deter the Respondent and other registrants. Potential sanctions can include: a suspension, a reprimand, restrictions on the Respondent's areas of practice, and/or cancelled registration.

If the Respondent or CIC is not satisfied with the Tribunal's findings and/or orders, the Respondent or CIC may file an appeal to an Appeal Tribunal. The Complainant is provided with a copy of the decision, but cannot appeal the decision. Both parties have a further appeal to the Court of Appeal. Visit [cpaalberta.ca](http://cpaalberta.ca) for more information on the appeal process.

Although the Complainant may take legal action independently from CPA Alberta's complaint proceedings, evidence from disciplinary proceedings cannot be used in civil proceedings.

# Complaint Review and Discipline Process Chart

\*Appeals are a separate process





For more information about the profession's complaint review and discipline process, potential sanctions for unprofessional conduct, the appeal process, or how CPA Alberta protects the public interest and the integrity of the profession, visit [www.cpaalberta.ca](http://www.cpaalberta.ca).

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