

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 30,000 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 reviewing all complaints of unprofessional conduct against Registrants.

Acronyms and definitions

CIC – the Complaints Inquiry Committee, which consists of no fewer than five CPA Alberta members; the second decision-maker in the complaint & discipline process

CIC Chair – a volunteer chartered professional accountant that acts as the Chair of the CIC; the first decision-maker in the complaint & discipline process

Complainant – a person making a complaint

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

CPA Alberta – the 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 Registrant

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, directors, 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 issued by or undertaking given to CPA Alberta.

The complaints review process

Here’s what happens when an individual files a complaint against a Registrant.

CPA Alberta encourages discussion and communication among all parties before a complaint is made in order to resolve the matter. For more information on resolving a dispute between the Complainant and the Registrant, please refer to “Settling or resolving complaints”, available on our website at www.cpaalberta.ca

If communication at this early stage does not result in resolution, and if a person continues to believe that a Registrant has breached the ethical, professional or practice standards of the profession, that person may lodge a complaint with CPA Alberta. To do so, that person must 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. All relevant documentation available that supports the complaint should also be submitted with the complaint. It should be clear from the complaint and the supporting documentation what actions or lack of actions by the Registrant caused the complaint to be lodged.

CPA Alberta determines if a Registrant has engaged in unprofessional conduct, including any unprofessional conduct that may not have been mentioned in the complaint, but that CPA Alberta becomes aware of while a complaint is under review or investigation. The Complainant is a participant in the complaints review process, but is not a party to the proceedings. Rather, the parties to the proceedings are the Respondent and the CIC.

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 or visit our website at www.cpaalberta.ca for more details on arbitration and mediation of fee disputes.

What happens after a complaint is submitted?

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

Then, 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.

As prescribed by the *CPA Act*, the Complainant will not receive a copy of, or have an opportunity to comment on, the Respondent's response to the complaint.

What happens after a response is submitted?

Once a complaint, a response, and all of supporting information has been received, the CIC Secretary (a CPA Alberta employee) reviews the materials, and writes a report to the CIC Chair.

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. For more information on the process to appeal the dismissal of a complaint, please refer to "Information about appealing dismissals of complaints", available on our website at www.cpaalberta.ca.

The CIC Chair makes a decision

The CIC Chair reviews the report from the CIC Secretary and determines whether to take further action or to dismiss the complaint. As the first decision-maker in the complaint & discipline process, 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.

What happens if the CIC Chair dismisses the complaint?

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, including reasons for the decision. The CIC Chair may also make recommendations or provide guidance in respect of the future conduct or practice of the Respondent.

The Complainant has the right to appeal the decision to dismiss the complaint. For more information on the process to appeal the dismissal of a complaint, please refer to “Information about appealing dismissals of complaints”, available on our website at www.cpaalberta.ca.

***CIC CHAIR MUST DIRECT EITHER:
NO FURTHER ACTION BE TAKEN, OR APPOINT
AN INVESTIGATOR.***

What happens if the CIC Chair directs that the complaint be investigated?

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.

The investigator reviews the complaint and accompanying documentation, and then communicates with both the Complainant and the Respondent. The investigator reviews their submissions, discusses relevant information, and obtains documents or evidence from them and anyone else who may have relevant knowledge. The investigator will most often record any interviews conducted during the investigation, provided consent is given by the party being interviewed.

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 matters and will be given an opportunity to provide comments on them.

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

The CIC makes a decision

The CIC reviews the investigator’s report. As the second decision-maker in the complaint and discipline process, the CIC must:

- Decide that no further action be taken, in which case the CIC may also make recommendations or provide guidance with respect to the future conduct or practice of the Respondent;
- Direct that a further or other investigation be carried out; or
- Refer one or more allegations of unprofessional conduct for a discipline tribunal hearing.

If any member of the CIC has a conflict of interest with respect to a complaint or is of the view that they would not be able to objectively review the matter, they must recuse themselves from participating in the decision process with respect to that complaint.

What happens if the CIC dismisses the complaint?

If the CIC directs that no further action be taken, the CIC must notify the Complainant and the Respondent of the decision and provide a written explanation for the decision, including reasons for the decision.

The Complainant has the right to appeal the decision to dismiss the complaint. For more information on the process to appeal the dismissal of a complaint, please refer to "Information about appealing dismissals of complaints", available on our website at www.cpaalberta.ca.

What happens if the CIC refers allegations for a hearing?

If the CIC refers allegations of unprofessional conduct for a hearing, a discipline tribunal ("the Tribunal") will be convened. The Tribunal is made up of two members of CPA Alberta and one Public Member. The parties to the hearing are the CIC and the Respondent.

The Tribunal makes a decision

The Tribunal acts as judge and jury. As such, the members of the Tribunal have no prior knowledge of the case and must be free from bias or conflict.

The Tribunal holds a hearing to consider the evidence and arguments. The Complainant may be called upon to give evidence at the hearing. After hearing the evidence and arguments at the hearing, the Tribunal decides whether the CIC's allegations are proven, and if so, whether or not the conduct amounts to unprofessional conduct as defined in the *CPA Act*. Lastly, the Tribunal informs the Complainant, the Respondent and the CIC of its findings and decision.

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

Who attends a discipline hearing?

The hearing is usually attended by the Respondent and their lawyer, the CIC's lawyer, the CIC Secretary, witnesses called by either side (of which the Complainant may be one), a court reporter, and the Tribunal's lawyer.

Hearings before the Tribunal are generally open to the public and are only closed to the public in rare circumstances.

THE DISCIPLINE TRIBUNAL ACTS AS JUDGE AND JURY AND MAKES ITS FINDINGS ON EACH ALLEGATION, AND ADVISES ALL PARTIES OF ITS FINDINGS.

What happens if a Respondent is found guilty of unprofessional conduct?

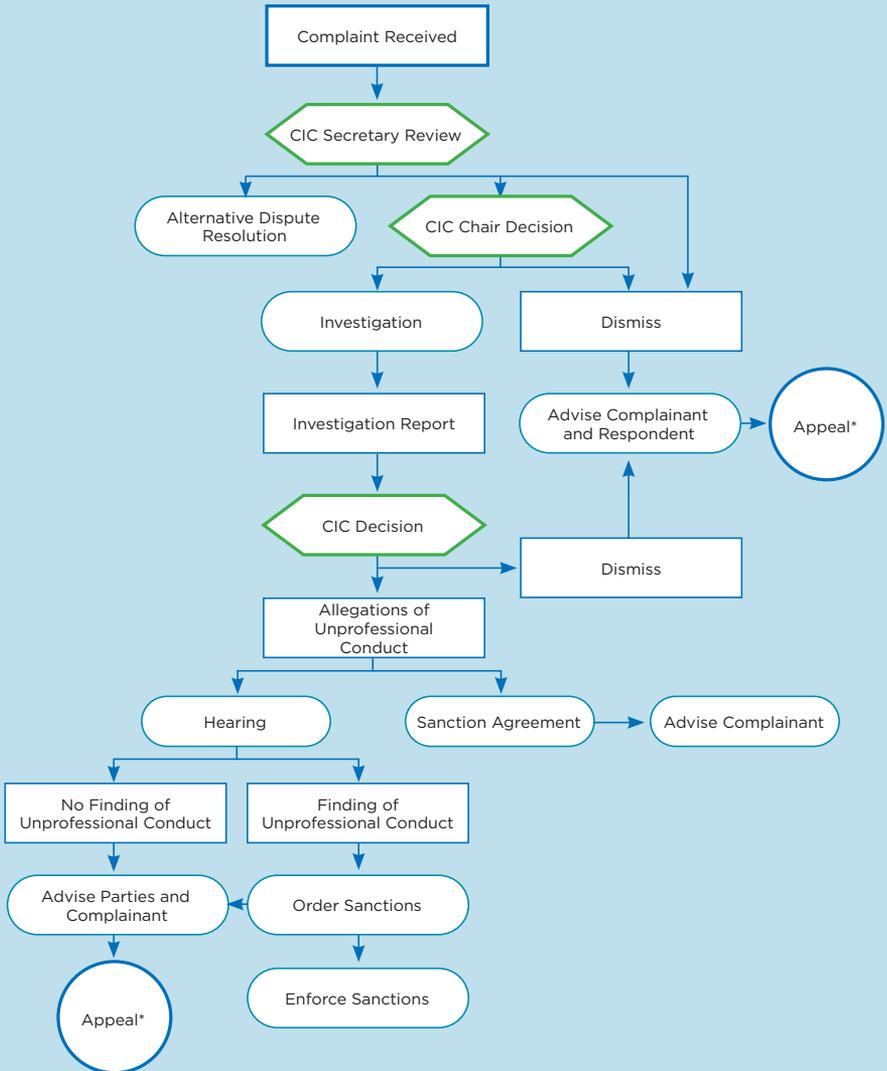
If a finding of unprofessional conduct is made, the Tribunal orders appropriate sanctions. When deciding on sanctions, the Tribunal considers the seriousness of the conduct, any mitigating or aggravating factors, what is required to protect the public, whether rehabilitation is possible, and what will deter the Respondent and other Registrants from engaging in similar conduct. Potential sanctions can include: a fine, 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 or orders, the Respondent or CIC may file an appeal to an appeal tribunal. The Complainant is provided with a copy of the Tribunal's decision but cannot appeal the decision.

For more information on appealing a Tribunal's findings or orders, please refer to "Information about discipline appeals", available on our website at www.cpaalberta.ca.

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.

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