

# Information about appealing dismissals of complaints

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.

CPA Alberta sets and enforces high professional standards for its members. This includes reviewing all complaints of unprofessional conduct against Registrants. For more information about complaints, please refer to “Information about the complaint & discipline process”, available on our website at [www.cpaalberta.ca](http://www.cpaalberta.ca).

Some complaints will be dismissed. This will mainly happen if the complained-of conduct is determined to be either:

- not unprofessional conduct, or
- too minor to penalize the Registrant or to be investigated further.

## 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 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

## What happens when a complaint is dismissed?

A complaint can be dismissed by one of two decision-makers: the CIC Chair or the CIC. In either case, the effect of the dismissal is to bring the complaint to an end. The process to appeal the decision is the same.

The Complainant is notified of the dismissal of the complaint and provided a written explanation of it, including reasons for the dismissal. The Complainant is also informed of the right to appeal the dismissal. The Complainant has 30 days after receiving the decision to appeal it.

### How to appeal

In order to appeal, the Complainant must show an intention to appeal by sending to CPA Alberta a written notice. The notice must explain

- (a) what is being appealed,
- (b) why the appeal is being made, and
- (c) what results the Complainant seeks from the appeal.

If the notice of appeal is not in writing, or it does not explain one or more of the three items above, the Complainant will be notified in what way(s) the notice does not meet the requirements. The Complainant will be given time to correct the notice.

If the notice of appeal is in writing, and it explains all three of the above items, an appeal hearing will be scheduled. The Complainant will get at least 30 days' notice of the date, time and place of the hearing.

### The parties to the appeal

The parties to the appeal are (1) the Complainant appealing the dismissal of the complaint, and (2) the CIC. Both are entitled but do not have to be represented by a lawyer.

### Who hears an appeal

An appeal is heard by a tribunal made up of two members of CPA Alberta and one Public Member.

### What an appeal is based on

An appeal is based on:

- (a) The decision to dismiss and the explanation for it, as contained in the dismissal letter;
- (b) The materials that were in front of the decision maker (the "Record of Proceedings"). Along with notice of the hearing, the appealing Complainant will be provided with a copy of the Record of Proceedings; and
- (c) Any further evidence that the appeal tribunal agrees to receive.

An appeal is not a re-consideration of the decision to dismiss the complaint. The appeal tribunal will not look at the Record of Proceedings and decide whether they would have dismissed the complaint. Rather, the appeal tribunal will determine if the decision to dismiss the complaint was reasonable, in light of the information the decision-maker had at the time of the decision to dismiss the complaint.

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## What happens before an appeal is heard?

The parties are encouraged to make a written submission before the appeal hearing starts. The Complainant's written submission would include details about why the appeal should be allowed, and what outcome the Complainant hopes to get. For example, an appealing Complainant might submit that a decision to dismiss was unreasonable, the specific reasons why that decision was unreasonable, and that the decision should be set aside in favour of further investigation of the complaint.

The Complainant must provide any written submissions to the Appeal Tribunal Secretary at least 21 days before the hearing date. A copy of those submissions is given to each member of the tribunal as well as to the CIC.

The CIC must provide any written submissions to the Appeal Tribunal Secretary at least 14 days before the hearing date. The Complainant and all tribunal members receive a copy of those submissions.

## Special accommodations

The Complainant must notify the Appeal Tribunal Secretary as soon as possible of any special requirements that CPA Alberta should be aware of to facilitate their participation in the appeal hearing.

## New evidence

For any party wanting to bring forward new evidence for the appeal tribunal to consider, this is the time to do so. That party should provide a copy of the proposed evidence (or describe it in enough detail) to allow the tribunal and the other party to understand what it is.

## What happens in an appeal?

### In-person hearings

At an appeal hearing, the appealing Complainant will have the first opportunity to explain to the appeal tribunal the reasons for the appeal. After the Complainant is finished, the CIC has an opportunity to respond. The Complainant then has an opportunity to speak to any issues that were raised by the CIC in its response.

### Documents-only hearings

In some cases, if the appealing Complainant agrees, an appeal may take place on a documents-only basis (rather than an in-person hearing). If that happens, the following procedures apply:

- the Appeal Tribunal Secretary notifies the parties in writing of the deadlines for filing written submissions and responses to the other parties' written submissions;
- the Appeal Tribunal Secretary sends copies of written submissions and responses to the respective parties;
- within a reasonable time after receipt of the submissions and responses, the Appeal Tribunal considers the materials and makes a decision; and
- within a reasonable time after the decision is made, the Appeal Tribunal Secretary sends a copy of the written decision to each party.

### The appeal tribunal's decision

After the parties are finished making their submissions, the appeal tribunal makes its decision. For in-person hearings, the tribunal may make its decision at the hearing, or it may make its decision in writing at a later date after further consideration of what the parties submitted before and during the course of the hearing. Either way, the parties are notified of the tribunal's decision.

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## What happens after an appeal?

The Complainant, the Respondent and the CIC are provided with a copy of the appeal tribunal's decision. The appeal tribunal's decision is final and cannot be appealed by either the Complainant or the CIC.



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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