

Information about discipline appeals

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.

Some complaints will end up in front a discipline tribunal. The discipline tribunal decides whether the complained-of conduct amounts to unprofessional conduct.

Acronyms and definitions

Appellant – the party appealing a discipline tribunal’s decision; this can be either the Registrant, the CIC or both

CIC – the Complaints Inquiry Committee, which consists of no fewer than five CPA Alberta members

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 after a discipline tribunal holds a hearing?

A discipline tribunal decides whether an investigated Registrant is guilty of unprofessional conduct and, if so, what sanctions are appropriate. The discipline tribunal issues a final written decision which contains its findings and orders.

If the investigated Respondent or CIC is not satisfied with the discipline tribunal's findings or orders, either party may file an appeal to an appeal tribunal. A Complainant may not appeal the discipline tribunal's findings or orders.

How to appeal

In order to appeal, the Appellant 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 Appellant 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 Appellant will be notified in what way(s) the notice does not meet the requirements. The Appellant 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 Appellant will get at least 30 days' notice of the date, time and place of the in-person hearing.

The parties to the appeal

The Appellant is one of the parties to the appeal.

The other party is the Respondent.

- If it is the investigated Registrant appealing the discipline tribunal decision, then the Respondent is the CIC.
- If it is the CIC appealing the discipline tribunal decision, then the Respondent is the investigated Registrant.

Who hears an appeal

An appeal is heard by an appeal tribunal made up of two members of CPA Alberta and one Public Member, none of whom were members of the discipline tribunal.

What an appeal is based on

An appeal is based on:

- (a) The decision of the discipline tribunal;
- (b) The materials that were in front of the discipline tribunal (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 of the discipline tribunal. The appeal tribunal will not look at the Record of Proceedings and decide whether they would have made the same decision. Rather, the appeal tribunal will determine if the discipline tribunal's decision was reasonable, in light of the evidence that was in front of the discipline tribunal.

What happens before an appeal is heard?

The parties are encouraged to make a written submission before the appeal hearing starts.

The Appellant 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 Respondent.

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

New evidence

If either the Appellant or Respondent want 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 appeal tribunal and the other party to understand what it is.

What happens in an appeal?

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

The appeal tribunal's decision

After the parties are finished making their submissions, the appeal tribunal makes its decision. The tribunal may make its decision at the hearing, or it may make its decision 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 appeal tribunal's decision.

What happens after an appeal?

The Complainant, the Respondent and the CIC are provided with a copy of the appeal tribunal's decision. The Complainant cannot appeal the decision, but the Appellant and Respondent may appeal the appeal tribunal's decision to the Court of Appeal of Alberta.



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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