

Settling or resolving 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.

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. For more information about complaints, please refer to “Information about the complaint & discipline process”, available on our website at www.cpaalberta.ca.

Some complaints get settled or resolved without the need for a CPA Alberta decision-maker. Most such complaints get settled or resolved in one of the following ways:

1. The Complainant and the Registrant resolve the dispute themselves;
2. The complaint gets resolved using the alternative complaint resolution that is set out in section 71 of the *CPA Act*; or
3. A matter gets settled by way of a Sanction Agreement before a discipline tribunal hearing.

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

Resolving a matter as between the Complainant and Registrant

Once a complaint, a response, and all of the supporting information has been received, the CIC Secretary (a CPA Alberta employee) may encourage the Complainant and Respondent to resolve the complaint amongst themselves. Alternatively, the CIC Secretary may, with the agreement of the Complainant and Respondent, appoint a mediator, conciliator or other person (the “Facilitator”) to assist with the resolution of the complaint.

To encourage open dialogue, all communications 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 and discipline process. Nothing admitted or proposed by a party in the resolution process can be used against that party when the complaint and discipline process resumes.

CPA Alberta monitors any agreement reached as between the Complainant and Registrant, 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.

**ALL COMMUNICATION OR
DOCUMENTATION USED OR SHARED
IN THE COMPLAINT RESOLUTION
PROCESS IS CONFIDENTIAL.**

Settling a matter before a discipline tribunal hearing

After a complaint has been referred to an investigation, the CIC may refer one or more allegations of unprofessional conduct for a discipline tribunal hearing. At this stage, before a discipline tribunal hearing starts, the Respondent and the CIC may enter into a Sanction Agreement. The agreement must contain an admission of unprofessional conduct by the Respondent and specify the sanctions to be imposed.

A proposed Sanction Agreement must be recommended first by a review panel of the CIC before it can be considered by the remaining members of the CIC for approval. A review panel consists of the CIC Chair, two of the CPA Alberta members on the CIC, and one Public Member.

If a Sanction Agreement is accepted by the CIC, the Respondent cannot appeal it to an appeal tribunal. If a Sanction Agreement is rejected by the CIC, the matter continues to a hearing. The parties' discussions about entering into a proposed agreement have no impact on the hearing proceedings.

What is the effect of a sanction agreement?

If the Sanction Agreement is accepted by the CIC, the admissions are considered the same as a finding of unprofessional conduct by a discipline tribunal. The Sanction Agreement is treated for all purposes as a decision and order of the tribunal, including making the terms of the Sanction Agreement public.

The Complainant is informed if the Respondent and the CIC enter into a Sanction Agreement. CPA Alberta enforces the Respondent's compliance with the terms of the agreement. Failure by the Respondent to comply with the terms of the Sanction Agreement can result in a finding of unprofessional conduct.



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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