

INSTRUCTIONS FOR FILING A COMPLAINT

Against a *Licensed Certified Public Accountant* or *Licensed Public Accountant*

The Board appreciates the efforts of consumers who file complaints with the Board. These consumers provide invaluable information to the Board's Enforcement Division.

RESOLVING CONCERNS OR PROBLEMS:

Common misunderstandings relating to the scope of services, the quality of professional services, or the timeliness of those services very often can be resolved by direct and open communication. However, when you cannot resolve a problem, and you believe a violation of Accountancy statutes or Board regulations has occurred, we urge you to file a complaint with the Board.

UNDERSTANDING THE BOARD'S AUTHORITY REGARDING COMPLAINTS:

The specific Arkansas statute related to the practice of public accounting is contained in the Public Accountancy Act of 1975, as amended §17-12-101, et seq.

(<http://www.arkansas.gov/asbpa/laws.html>) and Rules (<http://www.arkansas.gov/asbpa/rules.html>).

This Arkansas law defines the Board's authority. It cannot act as your lawyer, provide legal advice or legal services, advise you of your rights in any given situation, or give you a list of attorney's names. If you do not have an attorney and wish to hire one, lawyer referral services are available in most communities. However, you are not required to hire an attorney in order to file a complaint with the Board.

The Board's authority when a violation of the Accountancy statutes or Board regulations has occurred is limited to disciplining or recommending discipline. Arkansas law prohibits the Board from representing private citizens in a court of law or collecting money on their behalf. The filing of a complaint with the Board does not prohibit you from concurrently filing a civil action.

The Board does not have authority to regulate fees charged by its licensees. Therefore, the Board cannot decide whether an accountant's fee for services is reasonable.

HOW THE BOARD HANDLES YOUR COMPLAINT:

Every complaint received by the Board is handled by its professional staff. The Board's Investigator reviews complaints based upon substantial and tangible facts relating to specific violations of the Board's laws and regulations.

In most instances, the Board cannot effectively investigate cases that request the identity of the complainant be kept confidential. Although, you can file an anonymous complaint, very few anonymous complaints can be successfully pursued unless the person making the complaint is willing to testify. The testimony of the person making the complaint is almost always important evidence. Also, we mail a photocopy of the complaint letter to the CPA to inform them of the exact nature of the complaint.

In addition, the Board is subject to the Freedom of Information (FOI) Act and as such, records submitted to the Board may be deemed “public records” and open to the public, unless specifically exempted by the FOI Act.

The Board will communicate in writing the substance of your complaint to the licensee who is the subject of your complaint.

If after completing an investigation, the Board determines that a violation of the Accountancy Act and/or Accountancy Regulations has occurred, the Board may recommend disciplinary action be taken.

COMPLETING AND MAILING THE COMPLAINT FORM:

Please complete all spaces in the attached form, including your name, address, zip code, as well as your contact telephone number.

Please state the full and complete name of the licensee who is the subject of your complaint. Also, list his/her address and telephone number. If you wish to complain about more than one licensee, complete a separate complaint form for each licensee. If some of the questions do not apply to your complaint, write/type “N/A” (not applicable) in those spaces. Please print, sign, and date the complaint form.

You may use a separate sheet of paper or the back of the complaint form to describe your complaint against the licensee. Please state all background information regarding your complaint, including the reason for the complaint, when the problem first occurred, how you selected the licensee, the relevant dates of your concerns, and the pertinent facts of your complaint. Facts should be submitted in chronological order. Please submit a copy of the information related to your complaint and retain the **originals** for your records.

Submit your complaint form, along with related documents to:

**Arkansas State Board of Public Accountancy
Attn: Board Investigator
101 East Capitol, Suite 450
Little Rock, AR 72201**



COMPLAINT FORM
STATE OF ARKANSAS
BOARD OF PUBLIC ACCOUNTANCY
 101 EAST CAPITOL, SUITE 450 - LITTLE ROCK, ARKANSAS 72201
 (501) 682-1520

DO NOT WRITE IN THIS SPACE OFFICE RECORD

DATE RECEIVED _____

BOARD _____

COMPLAINT NO. _____

LICENSING INFORMATION _____

EXPIRATION DATE _____

TYPE OF COMPLAINT – PLEASE CHECK

- Audit and Attestation Services
- Tax Services/Bookkeeping
- Other

PLEASE BE ADVISED THAT BY FILING THIS COMPLAINT IT MAY BE NECESSARY FOR YOU TO APPEAR AT A FORMAL HEARING BEFORE THIS BOARD.

1. YOUR NAME		LAST	
FIRST		MIDDLE INITIAL	
STREET ADDRESS			
CITY	COUNTY	STATE	ZIP
HOME PHONE		WORK PHONE	
I CAN BE CONTACTED AT THE E-MAIL ADDRESS BELOW: <input type="checkbox"/> YES <input type="checkbox"/> NO			
E-MAIL ADDRESS			

2. COMPLAINT AGAINST			
TRADING AS			
STREET ADDRESS			
CITY	COUNTY	STATE	ZIP
PHONE		LICENSE NUMBER (if known)	
E-MAIL ADDRESS			

SUMMARY OF YOUR COMPLAINT

Please be as specific as possible regarding your complaint. Attach additional sheets if necessary. (You should retain copies of all documentation)

WITNESSES THAT CAN PROVIDE TESTIMONY SUPPORTING YOUR COMPLAINT:

(Please include addresses and phone numbers)

Name: _____

Address: _____

Daytime Phone: _____ Other Phone: _____

Name: _____

Address: _____

Daytime Phone: _____ Other Phone: _____

Name: _____

Address: _____

Daytime Phone: _____ Other Phone: _____

EVIDENCE IN SUPPORT OF YOUR COMPLAINT:

Please attach copies of invoices, reports, tax returns, financial statements, correspondence, contracts, agreements, business cards, or any documents in support of your complaint.

I have attached the following documents:

- Invoices Reports Tax Returns Financial Statements Correspondence Contracts Other

Have you contacted the Licensee to try to resolve this issue? Yes No

If yes: What method of contact? Telephone Email Letter Certified Letter In Person Other
What was the result of the contact? _____
Documentation of contact: _____

Have you contacted an attorney regarding your complaint? Yes No

If yes: Attorney's Name _____
Law Firm _____
Address _____
Phone Number _____

Have you filed a claim in any court regarding this complaint? Yes No

If yes: Court's Name _____
Address _____
Case Number _____ Date Filed _____
Hearing date (if scheduled) _____

VERIFICATION

I affirm that the facts presented in the foregoing statement are true to the best of my knowledge and belief.

Signature _____ Date _____