

Checklist for Responding to a Complaint

Prior to submitting a response to a complaint

- I am aware of the potential suspense date on the request for information from the Virginia Board of Accountancy and realize that failure to respond to the Board may be an additional violation of [18VAC5-22-170 A](#) of the VBOA's regulations.
- The alleged violation took place in the State of Virginia.
- I understand that in the course of due process, the VBOA will provide a copy of any and all allegations that have been filed against me.
- I understand that I may have my legal representative be the contact between the Board and myself in any disciplinary case but I am ultimately responsible for responding to the complaint.
- I understand that the VBOA does not have the statutory authority to investigate a fee dispute. Fee disputes are matters that can be resolved through the local Commonwealth's Attorney or the Office of the Attorney General.
- I have and will include in my response, all legible supporting documentation that will substantiate my response, preferably to include a copy of the Engagement Letter between myself and the Complainant which clearly defines responsibilities, copies of documents that pertain to the case, and any and all correspondence between myself and the complainant.
- I have attempted to communicate with my client to resolve this matter and have documented all communications, letters, emails, phone calls, etc.
- I understand the VBOA strongly endorses the prompt, fair and equitable use of mediation in the enforcement process and therefore recommends mediation as the first step in resolving conflicts with the assistance of a neutral facilitator, when applicable. I also understand that the cost of mediation must be borne by the participants.

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- I understand that the VBOA has the authority to find that no violation has occurred, to impose penalties in accordance with the Code of Virginia, [§ 54.1-4413.4](#), or to provide the information of illegal activity to the local Commonwealth's Attorney for action. The VBOA will review the complaint to determine the most efficient and effective way to protect the public.
- I understand that anonymous complaints will be accepted and investigated by the VBOA when there is sufficient information and supporting documentation provided to the VBOA with probable cause to investigate.

After submitting a response to a complaint

- I understand that after I have submitted the response, the findings and evidence are summarized in an investigative report. The investigative report is sent to the Enforcement Committee for case review and recommendation.
- I understand that I may be offered a Consent Agreement, which is neither an admission nor a denial of the facts presented. However, I understand that I may request an Informal Fact-Finding Hearing as an alternative to signing the Consent Agreement and will therefore be notified of the time and place so that I may be present to have an opportunity to present my case directly to a designated member(s) of the VBOA.
- I understand that the investigation will be closed when there is a lack of evidence to indicate that a violation has occurred and cannot be reopened unless new information that has not been previously reviewed is submitted to the VBOA.
- I understand that per the Code of Virginia, [§ 54.1-108](#), Disclosure of Official Records, the VBOA is prohibited from disclosing any information regarding active (open) disciplinary cases.
- I understand that the VBOA staff cannot provide legal advice, suggestions, possibilities or opinions, nor determine the final outcome of a case. Only the VBOA issues rulings on each case.

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After the complaint is resolved or closed

- Upon resolution (closure) of the complaint, I understand I will be provided a complete copy of all information relative to the case decision.
- I understand that Virginia CPA records are updated to reflect any violations and remain permanently on the record.
- I understand that all Board actions are listed on the Board's website and in its newsletter.