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## Complaint Form

If you believe a licensed Virginia CPA, expired licensee or non-licensee using the CPA title or performing services in Virginia restricted to CPAs has violated Code of Virginia statutes and/or Board regulations, and if efforts to resolve the issue have been unsuccessful, you may file a complaint with the VBOA.

How is an official complaint filed with the VBOA?

1. Identify the type of complaint and provide contact information of complainant (individual making the complaint) and respondent (the individual or firm against which the complaint is made).
2. Provide general information regarding the complaint, including steps taken to resolve the matter with the individual or firm.
3. List allegations against the individual or firm. Include accurate names and dates of alleged action(s).
4. Attach supporting documentation to validate the allegations.
5. Sign and date the Certification of Complaint.

For detailed information on filing an official complaint against an individual or firm see the VBOA website at [www.boa.virginia.gov/Consumers/Complaints.shtml](http://www.boa.virginia.gov/Consumers/Complaints.shtml).

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What happens when an official complaint is filed with the VBOA?

1. The VBOA Enforcement Division determines if probable cause exists to open an investigation. If a violation may have occurred, a copy of the complaint form and supporting documentation is sent to the respondent.
2. The Board's Enforcement Committee reviews the case file to determine if a violation of the Code of Virginia statutes and/or Board regulations has occurred.
3. Lack of evidence proving a statutory and/or regulatory violation closes the investigation.
4. When a violation has occurred, the Board may take disciplinary action(s) against an individual or firm.
5. The VBOA has no authority over fee disputes. Fee disputes are legal matters resolved through the courts.
6. All closed investigations are available to the public in accordance with the Virginia Freedom of Information Act.

The VBOA notifies the complainant when the case has been closed and of any disciplinary action(s) taken and/or penalties imposed.

## Complaint Form

### Type of Complaint

- |   |  |                                |
|---|--|--------------------------------|
| <input type="checkbox"/> Audit and attestation services | <input type="checkbox"/> Tax services          | <input type="checkbox"/> Other |
| <input type="checkbox"/> Practicing without a license   | <input type="checkbox"/> Due professional care | _____                          |

### Complainant Information (individual making the complaint)

Full name: \_\_\_\_\_ Street address: \_\_\_\_\_

Phone: \_\_\_\_\_ City/State: \_\_\_\_\_

Email: \_\_\_\_\_ ZIP code: \_\_\_\_\_

For anonymous complaints: Do not complete this section.

### Respondent Information (individual/firm against which complaint is made)

Name: \_\_\_\_\_ Street address: \_\_\_\_\_

Firm name: \_\_\_\_\_ City/State/ZIP: \_\_\_\_\_

Email: \_\_\_\_\_ Phone: \_\_\_\_\_

### General Information for the Complaint

1. Have you contacted the above individual or firm in an effort to resolve the complaint?

- Yes                       No

If yes, list steps taken to resolve the complaint. Use additional sheets of paper if necessary.

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2. Have you filed a complaint or intend to file a complaint with another agency?

Yes  No

If yes, name the agency(s)

\_\_\_\_\_

3. Are there other individuals that can provide supportive testimony to your complaint?

Yes  No

If yes, provide contact information. Use additional sheets of paper if necessary.

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Street address: \_\_\_\_\_

4. Is a court case currently in progress regarding the complaint?

Yes  No  Do not know

If yes, provide contact information for the attorney handling the case.

Name: \_\_\_\_\_ Phone: \_\_\_\_\_

Street address: \_\_\_\_\_

### Allegations of the complaint

Provide details of your allegation (names, dates and other specific information) relevant to your complaint. Use additional sheets of paper if necessary.

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### Supporting documentation

Attach supporting documentation to validate allegations referenced in the previous section of this complaint. Indicate the type(s) of supporting documentation provided. **Please redact all sensitive information.**

- |   |  |                                  |                                     |
|---|--|----------------------------------|-------------------------------------|
| <input type="checkbox"/> Contract       | <input type="checkbox"/> Engagement letter   | <input type="checkbox"/> Invoice | <input type="checkbox"/> Tax return |
| <input type="checkbox"/> Correspondence | <input type="checkbox"/> Financial statement | <input type="checkbox"/> Report  | <input type="checkbox"/> Other      |

### Certification of Complaint

- I, the complainant, certify that the information provided above is true and accurate to the best of my knowledge.
- I prefer to remain anonymous and not provide my name and contact information. I understand that if I do not provide sufficient evidence and the VBOA is unable to contact me for further information, the investigation may be impaired or closed.
- I understand that if the VBOA determines a violation may have occurred, a copy of this complaint form will be sent to the respondent indicated above.

Print name: \_\_\_\_\_ Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**Please be advised:** The VBOA complies with [§ 54.1-108](#), Code of Virginia. During the period of time in which the complaint is open, official records are not subject to disclosure; however, once the complaint is closed, information submitted to the VBOA is subject to disclosure as a public record, pursuant to [§ 2.2-3700](#), et. seq., Code of Virginia.

Mail completed form to:  
VBOA Enforcement Division  
9960 Mayland Drive, Suite 402, Henrico, Virginia, 23233  
Fax to: (804) 527-4207

Do **not** email this form. The VBOA is not responsible for sensitive information transmitted electronically.