

Complaint Form

Please file a complaint with the VBOA if you believe a licensed Virginia CPA or firm, 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 VBOA regulations, and if efforts to resolve the issue have been unsuccessful.

An official complaint filed with the VBOA includes:

- Identifying the type of complaint and providing contact information of complainant (individual making the complaint) and respondent (the individual or firm against which the complaint is made).
- Providing general information regarding the complaint, including steps taken to resolve the matter with the individual or firm.
- Listing allegations against the individual or firm that include accurate names and dates of alleged actions.
- Supporting documentation to validate the allegations.

The VBOA accepts anonymous complaints, but if an anonymous complainant does not provide sufficient evidence, the VBOA will be unable to contact them for further information, and the investigation may be impaired or closed.

After an official complaint is filed, 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. The VBOA reviews the case to determine if a violation of the statutes and/or regulations has occurred. A lack of evidence proving a statutory or regulatory violation will close the investigation.

When a violation has occurred, the VBOA may take disciplinary action against an individual or firm. The VBOA has no authority over fee disputes. Fee disputes are legal matters resolved through the courts.

The VBOA complies with Code of Virginia [§ 54.1-108](#). During the period of time in which the complaint is open, official records are not subject to disclosure. 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 taken or penalties imposed.

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TYPE OF COMPLAINT

- Audit and attestation services Tax services Due professional care
- Practicing without a license Other: _____

COMPLAINANT INFORMATION (individual making the complaint)

For anonymous complaints: Do not complete this section.

Name: _____ Street address: _____

Email address: _____ City/State/ZIP: _____

Phone: _____

RESPONDENT INFORMATION (individual/firm against which complaint is made)

Name: _____ Street address: _____

Firm name: _____ City/State/ZIP: _____

Email address: _____ Phone: _____

GENERAL INFORMATION FOR THE COMPLAINT

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

- Yes No

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

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

Yes No

If yes, name the agency. _____

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

Yes No

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

Name: _____ Phone: _____

Street address: _____

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.

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SUPPORTING DOCUMENTATION

Attach supporting documentation to validate allegations referenced in the previous section of this complaint. Indicate the types of supporting documentation provided. **Please redact or remove 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

For anonymous complaints: Do not complete this section

- I, the complainant, certify that the information provided above is true and accurate to the best of my knowledge.
- 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: _____