

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

REGULATION 15-2

REVIEWER OF COMPLAINTS

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law on September 21, 2018, and effective as of November 19, 2018 and amended on April 30, 2021.

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**REGULATION 15-2
REVIEWER OF COMPLAINTS**

Application

This Regulation governs the process for reviewing certain determinations of the Professional Conduct Committee and Director, Standards Enforcement on the review and investigation of complaints, and applies to Members, Students, Firms, and Complainants.

Definitions

1. In this Regulation, words have the same meaning as they do in the Act and By-law, and for the purpose of this Regulation:
 - 1.1 “Complainant” means a person making an External Complaint to the Professional Conduct Committee on the conduct of a Member, Student, or Firm, and a person acting on their behalf, but does not include any other person, regardless of interest;
 - 1.2 “Complaint” means any matter set out in an External Complaint, and matters related to it, but does not include any other matter or Complaint;
 - 1.3 “Director, Standards Enforcement” means the employee of CPA Ontario with that title and includes anyone authorized to act on their behalf;
 - 1.4 “Employee” means a person acting in their capacity as an employee of CPA Ontario;
 - 1.5 “External Complaint” means a Complaint by a Complainant other than a Complaint by:
 - 1.5.1 an Employee; or
 - 1.5.2 a Regulatory Committee; and
 - 1.6 “Personal Interest” includes an actual or potential advantage or disadvantage to an individual, their spouse, parents, children, or grandchildren, a Firm with which the individual is associated as an employee or partner, or a business in which the individual has an ownership interest, that arises or could reasonably arise from a determination involving the individual.

Request for Review

2. A Complainant who has made an External Complaint may request a review of the following determinations by the Professional Conduct Committee or the Director, Standards Enforcement on the Complaint:

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- 2.1 determinations made by the Professional Conduct Committee under sections 13.1, 13.2, 26.1, or 26.2 of Regulation 15-1; and
- 2.2 determinations made by the Director, Standards Enforcement under sections 15.1 of Regulation 15-1.
3. The Complainant shall make a request for review within 30 Days of being notified of the determination of the Professional Conduct Committee or the Director, Standards Enforcement, and the request shall be:
 - 3.1 addressed to the Office of the General Counsel;
 - 3.2 in writing, setting out a concise statement of the reasons for the review;
 - 3.3 signed by the Complainant; and
 - 3.4 accompanied by the prescribed fee payable for the review, which shall be returned to the Complainant if the Reviewer of Complaints refers a Complaint to the Professional Conduct Committee for reconsideration.
4. A request for a review shall be in the prescribed form.

Office of the General Counsel

5. The Office of the General Counsel shall:
 - 5.1 accept every request for review that complies with the requirements of this Regulation: and
 - 5.2 acknowledge in writing the receipt of the request for review, specifying whether the request has been accepted.
6. If a request for review is accepted, the Office of the General Counsel shall request, from the Professional Conduct Committee or the Director, Standards Enforcement, as the case may be, a copy of all relevant and non-privileged documents in their files at the time the determination was made on the External Complaint.
7. In responding to a request from the Office of the General Counsel, the Professional Conduct Committee or the Director, Standards Enforcement, as the case may be, shall specify those documents or portions of documents that are not to be publicly disclosed in any report prepared by the Reviewer of Complaints.
8. Upon receipt of the file, the Office of the General Counsel shall provide the Reviewer of Complaints with:
 - 8.1 the request for review; and
 - 8.2 the file referred to in section 6, together with any specification referred to in section 7.

9. The Reviewer of Complaints shall not accept, either from CPA Ontario or the Complainant, any information, documents, or materials that was not before the Professional Conduct Committee or the Director, Standards Enforcement, as the case may be, at the time that they made their determinations.

Powers of the Reviewer

10. The Reviewer of Complaints shall consider the request for review and refer the External Complaint to the Professional Conduct Committee if the Reviewer determines that one or more of the following circumstances exist:
 - 10.1 the procedures for the review and investigation of the External Complaint set out in Regulation 15-1 were not followed;
 - 10.2 there is reason to believe that a Professional Conduct Committee member who participated in the determination being reviewed or the Director, Standards Enforcement, as the case may be, had a Personal Interest in the determination; or
 - 10.3 consideration was not given to all of the evidence that was before the Professional Conduct Committee or the Director, Standards Enforcement, as the case may be, at the time that the original determination was made.
11. If any of the circumstances in section 10 exist, the Reviewer of Complaints may require that a determination originally made by the Professional Conduct Committee be:
 - 11.1 reconsidered by the same Professional Conduct Committee members who made the original determination; or
 - 11.2 considered by Professional Conduct Committee members who were not involved in the original determination, as though that original determination had not been made.

Assistance for the Reviewer

12. The Reviewer of Complaints may receive technical and other assistance as considered necessary to review an External Complaint, and shall disclose the fact and nature of this assistance to the Complainant and the Professional Conduct Committee.

Reporting by the Reviewer

13. The Reviewer of Complaints shall prepare a written report setting out the Reviewer of Complaints' decision on the review, together with the reasons for the decision referencing the applicable factors set out in section 10. The Reviewer of Complaints shall deliver the report to:
 - 13.1 the Complainant;

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- 13.2 the Professional Conduct Committee;
 - 13.3 the Director, Standards Enforcement, if the determination being reviewed was originally made by the Director, Standards Enforcement; and
 - 13.4 the Office of the General Counsel.
14. The report shall not reproduce any portion of the contents of a document specified in section 7.
15. If the External Complaint concerns a Member who holds a Public Accounting Licence, the Reviewer of Complaints shall advise the Complainant of the right to request the Public Accounting Reviewer of Complaints to review CPA Ontario's handling of the Complaint.
16. The Reviewer of Complaints shall report to the Council annually on:
- 16.1 the number of reviews received;
 - 16.2 any matters referred to the Professional Conduct Committee, with the reasons for the referral, but without identifying any person involved; and
 - 16.3 any concerns or recommendations on CPA Ontario's processes and procedures.
17. Before making the annual report to the Council, the Reviewer of Complaints may meet with representatives of the management of CPA Ontario to discuss matters arising from the review of Complaints.

Appointment of the Reviewer of Complaints

18. The Council shall appoint the Reviewer of Complaints, and may appoint an alternate, for a term not exceeding three years, and shall fix the remuneration of the Reviewer of Complaints and alternate for that term.
19. The Council may re-appoint the Reviewer of Complaints and alternate.
20. In any review for which the Reviewer of Complaints has a conflict or is otherwise unavailable to act, the alternate shall act as the Reviewer of Complaints and shall have all the powers and duties of the Reviewer of Complaints.
21. The Reviewer of Complaints and alternate shall:
- 21.1 be lawyers in good standing with the Law Society of Ontario;
 - 21.2 have specific expertise in the areas of administrative law and professional regulation; and
 - 21.3 not be or have been a Member, Student, or an employee of a Firm.

Reconsideration by the Professional Conduct Committee

22. If the Reviewer of Complaints decides an External Complaint is to be reconsidered by the Professional Conduct Committee members who made the original determination, those members, in determining whether to refer the Complaint to the Discipline Committee, shall consider:
 - 22.1 the initial consideration and investigation of the External Complaint;
 - 22.2 any further investigation deemed appropriate by the Professional Conduct Committee; and
 - 22.3 the report of the Reviewer of Complaints referred to in section 13.
23. If the Reviewer of Complaints decides an External Complaint is to be considered by different Professional Conduct Committee members than those who made the reviewed determination, the members considering the Complaint shall:
 - 23.1 consider the factors described in sections 22.1 and 22.2 and, in doing so, shall have no communication about the matter that was the subject of the review with the Professional Conduct Committee members who participated in the original determination; and
 - 23.2 before finalizing their determination, shall review and consider the report of the Reviewer of Complaints referred to in section 13.
24. A determination of the Professional Conduct Committee made under sections 22 or 23 not to refer the External Complaint to the Discipline Committee shall be reported in writing, together with an explanation of any determination made under subsection 26.1, 26.2, 26.6, or 26.7 of Regulation 15-1, to the Reviewer of Complaints and the Complainant.
25. If the Reviewer of Complaints decides a determination of the Director, Standards Enforcement is to be considered by the Professional Conduct Committee, the Professional Conduct Committee shall:
 - 25.1 consider the factors described in sections 22.1 and 22.2 and, in doing so, shall have no communication about the matter with the Director, Standards Enforcement; and
 - 25.2 before finally determining whether an Investigator should be appointed, shall review and consider the report of the Reviewer of Complaints referred to in section 13.
26. A determination of the Professional Conduct Committee made under section 25 not to appoint an Investigator shall be reported in writing, together with the reasons for the determination, to the Reviewer of Complaints and the Complainant.
27. The Professional Conduct Committee's determination, made under sections 22, 23, or 25, is final, and not subject to further review, except as provided in section 15.