

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

REGULATION 17-3

PUBLIC ACCOUNTING REVIEWER OF COMPLAINTS

Adopted by the Council under the *Chartered Professional Accountants of Ontario Act, 2017* and the By-law on March 11, 2021, effective as of April 30, 2021 and amended on September 24, 2021.

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**REGULATION 17-3
PUBLIC ACCOUNTING REVIEWER OF COMPLAINTS**

Application

This Regulation deals with the powers and role of the Public Accounting Reviewer of Complaints in the regulation of Members and Firms engaged in the Practice of Public Accounting.

Definitions

1. In this Regulation, words have the same meaning as they do in the Act and the By-law and, for the purpose of this Regulation:
 - 1.1 “Complainant” means a person, other than a person acting in their capacity as an employee of CPA Ontario or a Regulatory Committee, making a Public Accounting Complaint to the Professional Conduct Committee on the conduct of the holder of a Public Accounting Licence, and a person acting on their behalf, but does not include any other person, regardless of interest;
 - 1.2 “Vice President, Standards Enforcement” means the employee of CPA Ontario with that title and includes anyone authorized to act on their behalf;
 - 1.3 “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;
 - 1.4 “Public Accounting Complaint” means a complaint about the conduct of the holder of a Public Accounting Licence who held a public accounting licence at the time of the events giving rise to the Complaint, relating to the practice of public accounting, but does not include any other matter or Complaint.

Request for Review

2. A Complainant who has made a Public Accounting Complaint, and has requested a review by the Reviewer of Complaints under Regulation 15-2 which has been completed, but remains dissatisfied with the manner in which the Public Accounting Complaint was handled may request a subsequent review by the Public Accounting Reviewer of the following determinations by the Professional Conduct Committee or the Vice President, Standards Enforcement on the Complaint:
 - 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

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- 2.2 determinations made by the Vice President, Standards Enforcement under sections 15.1 of Regulation 15-1.
3. The Complainant shall make a request for such subsequent review within 30 days of being notified:
 - 3.1 of the determination of the Reviewer of Complaints under Regulation 15-2, if the Reviewer of Complaints does not to send the matter back for consideration or re-consideration by the Professional Conduct Committee; or
 - 3.2 of the determination of the Professional Conduct Committee upon its further review of the Public Accounting Complaint, if the Reviewer of Complaints sent the matter back for reconsideration and if the determination of the Professional Conduct Committee is something other than a referral of the matter to the Discipline Committee, to the Registrar or elsewhere in CPA Ontario as a matter within their jurisdiction.
4. The request for a subsequent review shall:
 - 4.1 be addressed to the employee of CPA Ontario who has been designated responsible for the Public Accounting Reviewer process;
 - 4.2 be in writing, setting out a concise statement of the reasons for a subsequent review;
 - 4.3 not raise issues that were not raised in the Complainant's request for review by the Reviewer of Complaints under Regulation 15-2;
 - 4.4 be signed by the Complainant; and
 - 4.5 be accompanied by the prescribed fee payable for the subsequent review, which shall be returned to the Complainant if the Public Accounting Reviewer refers a Public Accounting Complaint to the Professional Conduct Committee for further investigation.
5. A request for a review of a Public Accounting Complaint shall be in the prescribed form.
6. The employee of CPA Ontario who has been designated responsible for the Public Accounting Reviewer process shall:
 - 6.1 accept every request for a subsequent review that complies with the requirements of this Regulation; and
 - 6.2 acknowledge in writing the receipt of the request for review, specifying whether the request has been accepted.
7. If a request for a subsequent review is accepted, the employee of CPA Ontario who has been designated responsible for the Public Accounting Reviewer process shall request from the Professional Conduct Committee or the Vice President, Standards Enforcement,

as the case may be, a copy of all relevant and non-privileged documents in their files on the Public Accounting Complaint, as well as a copy of the report of the Reviewer of Complaints prepared under Regulation 15-2.

8. In responding to a request under section 7, the Professional Conduct Committee or the Vice President, 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 Public Accounting Reviewer.
9. Upon receipt of the file, the employee of CPA Ontario who has been designated responsible for the Public Accounting Reviewer process shall provide the Public Accounting Reviewer with:
 - 9.1 the request for review; and
 - 9.2 the file and other documents referred to in section 7, together with any specification referred to in section 8.
10. The Public Accounting Reviewer shall not accept, either from CPA Ontario or the Complainant, any information, documents or materials that were not before the Professional Conduct Committee or the Vice President, Standards Enforcement, as the case may be, at the time that they made their determinations.

Powers of the Public Accounting Reviewer

11. The Public Accounting Reviewer shall conduct a review of CPA Ontario's handling of the Public Accounting Complaint referred pursuant to section 9, and upon the completion of this review may recommend to the Professional Conduct Committee that the Public Accounting Complaint be investigated more fully if the Public Accounting Reviewer finds that one or more of the following circumstances exist:
 - 11.1 the procedures for the review and investigation of the Public Accounting Complaint set out in Regulation 15-1 were not followed;
 - 11.2 there is reason to believe that a Professional Conduct Committee member who participated in the determination being reviewed or the Vice President, Standards Enforcement, as the case may be, had a Personal Interest in the determination;
 - 11.3 consideration was not given to all of the evidence that was before the Professional Conduct Committee or the Vice President, Standards Enforcement, as the case may be, at the time that the original determination was made; and
 - 11.4 such further or other circumstances exist, as determined by the Public Accounting Reviewer, that justify a recommendation that CPA Ontario investigate the complaint more fully.
12. If the Public Accounting Reviewer recommends the Public Accounting Complaint should be investigated more fully, they shall:

- 12.1 set out the basis for the recommendation; and
- 12.2 identify the issues that should be investigated more fully.

Assistance for the Public Accounting Reviewer

- 13. The Public Accounting Reviewer may receive technical and other assistance as considered necessary to review a Public Accounting Complaint, and shall disclose the fact and nature of this assistance to the Complainant and the Professional Conduct Committee in the report made under section 14.

Reporting by the Public Accounting Reviewer

- 14. The Public Accounting Reviewer shall prepare a written report setting out the Public Accounting Reviewer of Complaint's decision on the review, together with the basis for the decision, referencing the applicable factors set out in section 11, and, in the case of a recommendation that the complaint be investigated more fully, the allegations that the Public Accounting Reviewer recommends should be more fully investigated. The Public Accounting Reviewer shall deliver the report to:
 - 14.1 the Complainant;
 - 14.2 the Professional Conduct Committee;
 - 14.3 the Vice President, Standards Enforcement, if the determination being reviewed was originally made by the Vice President, Standards Enforcement; and
 - 14.4 the employee of CPA Ontario who has been designated responsible for the Public Accounting Reviewer process.
- 15. The report shall not reproduce any portion of the contents of a document specified in section 8.
- 16. The Public Accounting Reviewer shall report to the Public Accounting Standards Committee annually on:
 - 16.1 the number of review requests received; and
 - 16.2 any matter in which the Public Accounting Reviewer has recommended that the Professional Conduct Committee investigate more fully, with the reasons for the recommendation, but without identifying any person involved.
- 17. Before making the annual report to the Public Accounting Standards Committee, the Public Accounting Reviewer may meet with representatives of the management of CPA Ontario to discuss matters arising from the review of Public Accounting Complaints.

Appointment of the Public Accounting Reviewer

18. The Council shall appoint the Public Accounting Reviewer, and may appoint one or more alternates, for a term not exceeding three years, and shall fix the remuneration of the Public Accounting Reviewer and alternates for that term.
19. The Council may re-appoint the Public Accounting Reviewer and alternates.
20. In any review for which the Public Accounting Reviewer has a Personal Interest or is otherwise unavailable to act, the employee of CPA Ontario who has been designated responsible for the Public Accounting Reviewer process shall appoint one of the alternates to act as the Public Accounting Reviewer and the alternate shall have all the powers and duties of the Public Accounting Reviewer.
21. The Public Accounting Reviewer and alternates shall:
 - 21.1 have specific expertise in the areas of public accounting and professional regulation; and
 - 21.2 not be a current employee of CPA Ontario, member of the Council, or member of any other committee created by the Council.

Reconsideration by the Professional Conduct Committee

22. If the Public Accounting Reviewer recommends that the Professional Conduct Committee more fully investigate a Public Accounting Complaint, the Professional Conduct Committee shall first determine the appropriate way in which to more fully investigate the Complaint. In making this determination the Professional Conduct Committee shall consider:
 - 22.1 the initial consideration and investigation of the Public Accounting Complaint;
 - 22.2 the report of the Reviewer of Complaints referred to in Regulation 15-2; and
 - 22.3 the report of the Public Accounting Reviewer referred to in section 14.
23. On completion of the further investigation referred to in section 22, the Professional Conduct Committee shall determine whether to refer the matter to which the Public Accounting Complaint relates to the Discipline Committee, or make any other determination under section 26 of Regulation 15-1.
24. A determination of the Professional Conduct Committee made under section 23 not to refer a matter 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 Public Accounting Reviewer and the Complainant.
25. The Professional Conduct Committee's determination made under section 23 is final, and not subject to further review.