

Professional Misconduct and Complaints

MARCH 2024

PROFESSIONAL MISCONDUCT AND COMPLAINTS

As the governing body of Ontario Chartered Professional Accountants, CPA Ontario is responsible for protecting the public interest by ensuring that its members, students and firms act in accordance with the expectations set out in its rules and regulations, which include adhering to high professional and ethical standards. Failure to observe standards in professional and non-professional interactions with the public can harm the reputation and value of the CPA designation and undermine public confidence in the profession.

Concerns about alleged misconduct should be reported through the complaints process as noted in this guide.

CONTENTS

- Regulatory Context 5
- The Role of the Professional Conduct Committee..... 6
 - CPA Ontario’s Enforcement Continuum 7
- How the Complaints Process Works 8
 - Complaint Intake and Assessment Workflow..... 8
 - Initial Review and Assessment..... 8
 - Determinations Made Without Formal Investigation 9
 - Formal Investigation..... 9
 - Independent Review..... 10
 - Summary of Outcomes 11
- What to do When a Complaint is Filed Against You 12
- How to File a Complaint..... 13
 - Self-Assessment 13
 - Filing..... 13
 - Paperless Commitment 13
 - Respectful Work Environment 14
 - Confidentiality 14

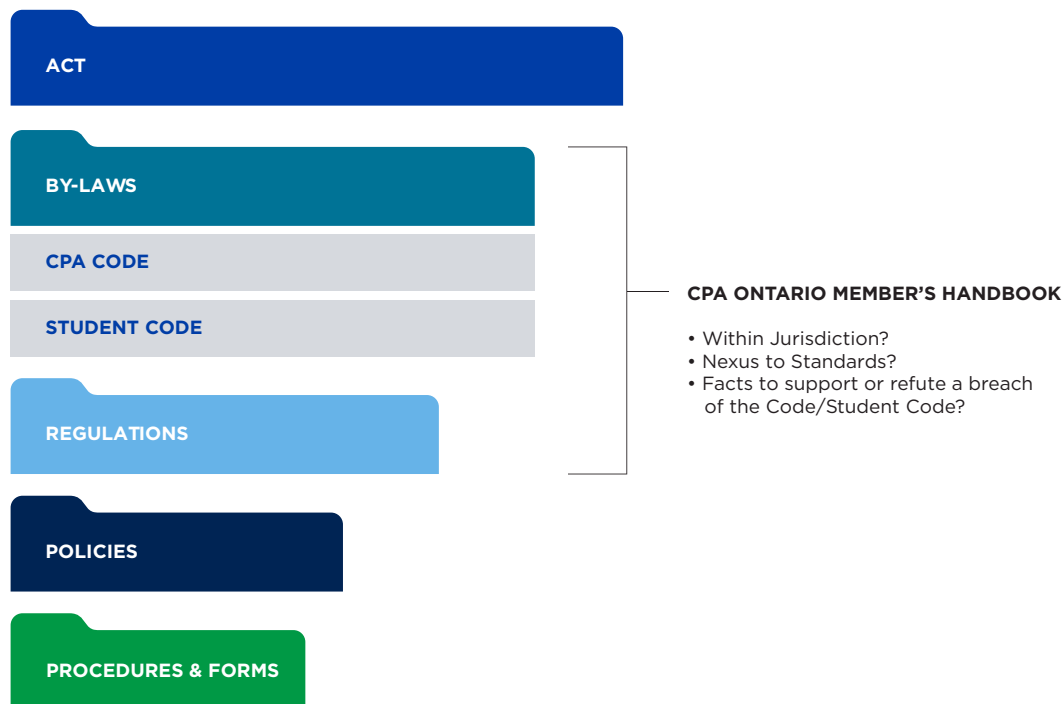
OUR PURPOSE

We **PROTECT** the public.

We **ADVANCE** the profession.

We **ENABLE** CPAs to lead
business and society forward.

REGULATORY CONTEXT



CPA Ontario is a regulatory body created by provincial legislation, [*Chartered Professional Accountants of Ontario Act, 2017*](#) (the “Act”), and is responsible for overseeing Chartered Professional Accountants and accounting firms in Ontario. The Act details CPA Ontario’s powers and responsibilities, including those over Complaints and Discipline. The Standards Enforcement Department reviews all complaints received by CPA Ontario. These complaints come from a variety of sources, but generally from members of the public. Important to note is that Standards Enforcement staff have no discretion to disregard complaints filed in prescribed form.

There are three main considerations in the review conducted by Standards Enforcement:

- First, does CPA Ontario have jurisdiction over the subject of the complaint? To establish jurisdiction, staff look at who the complaint is being filed against and the timeline involving the alleged misconduct.
- Second, if there is jurisdiction, the next consideration is whether there is a nexus between the alleged misconduct and the standards we expect our members, students or firms to abide by. These standards are detailed in the By-laws, the CPA Code of Professional Conduct (the “Code”), the Student Code and our Regulations, which all together form the Member’s Handbook.
- Finally, if there is a nexus, Standards Enforcement staff act as the unbiased fact finders to gather information from the parties to a complaint (the Complainant and the Respondent) to determine whether there is (or may be) a breach of the Code (or Student Code as applicable).

THE ROLE OF THE PROFESSIONAL CONDUCT COMMITTEE

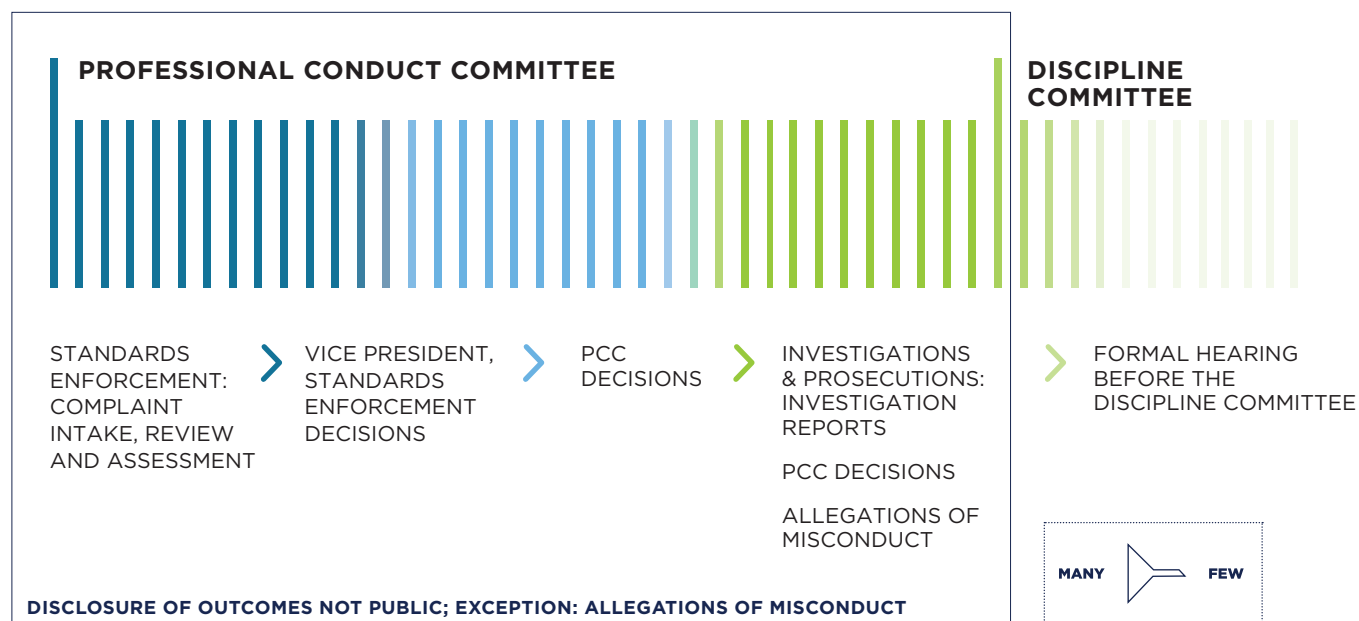
The Act and the CPA Ontario By-law and Regulations charge the Professional Conduct Committee (“Committee” or “PCC”) with the responsibility for administering the Code and the Student Code. This includes the responsibility to review complaints and determine whether a breach of the Code/Student Code may have taken place.

The Committee may consider information received from any source a complaint and review and investigate accordingly. The Committee may also delegate its authority to the Vice President, Standards Enforcement (“Vice President”). The Committee is comprised of experienced volunteer members of the profession and public representatives appointed by CPA Ontario Council.

The Committee is investigative, not adjudicative, and any conclusions reached by the Committee, including any guidance or admonishment provided to the Respondent, are based on information obtained through the investigative process that has not been tested in a formal hearing.

The Code and the Student Code encompass ethical principles and competency standards aimed at protecting the public and achieving orderly and courteous conduct within the profession. Compliance with the Code or the Student Code often involves the exercise of professional judgment on the part of a CPA or a Student and, accordingly, the Committee, which is charged with the administration of the Code and the Student Code, is given broad discretionary authority under the CPA Ontario By-law and Regulations.

CPA ONTARIO'S ENFORCEMENT CONTINUUM



Standards Enforcement reviews complaints as the first step of CPA Ontario's inquiry into professional conduct issues. The work performed by Standards Enforcement Staff may be explored more fully by Investigations & Prosecutions. Ultimately the complaint may result in allegations of professional misconduct being considered by the Discipline Committee. Think of this process as a sideways funnel: all complaints will be dealt with by Standards Enforcement, that is the many or widest part of the funnel; a subset of these complaints may move to Investigations & Prosecutions; and a subset of those may move to Discipline, which is the few of the stem of the funnel.

HOW THE COMPLAINTS PROCESS WORKS

CPA Ontario's handling of complaints is critical to maintaining public trust. Review the steps in this guide to learn more about how complaints feed into CPA Ontario's disciplinary process. Details on the complaints process can also be found in [Regulation 15-1](#).

COMPLAINT INTAKE AND ASSESSMENT WORKFLOW



INITIAL REVIEW AND ASSESSMENT

CPA Ontario reviews every complaint received through its digital intake form involving the conduct of its members, students or firms.

As part of the complaint review process, we acknowledge receipt of all complaints within 24 hours and conduct an initial review of a complaint within 30 days of receiving sufficient supporting information from the Complainant. As part of this process, the Complainant will be provided with a unique file number.

In deciding how to respond to a complaint, we consider a number of factors, including whether the individual that is being complained about is a current or former CPA Ontario member, student or firm and whether there is imminent risk to the public.

Many complaints raise issues that are outside our jurisdiction. As part of our communications with the Complainant, we may advise that they seek counsel from a legal professional. Where the complaint involves a CPA Ontario member, student or firm, we correspond with the Complainant and the Respondent(s) to gather relevant facts, which are reviewed by the Vice President or Committee.

Members, students or firms under review or investigation have the right to legal counsel of their own choice and at their own cost at all stages of the complaints process. Information and responses provided by either the Complainant or Respondent as part of the initial review and assessment process may be shared with the other party, which may include Personal Identifiable Information such as but not limited to residential/business mailing address, telephone number and/or e-mail address, social insurance number, taxpayer identification number, financial account number, or credit card number.

We aim to conclude on complaints within an average of eight months, unless it is determined that a formal investigation is required or the matter is referred to the Discipline Committee.

DETERMINATIONS MADE WITHOUT FORMAL INVESTIGATION

Where the complaint involves non-complex matters, the Vice President or the Committee may refer the matter elsewhere in CPA Ontario or take no further action. Alternatively, the Vice President may refer the matter to the Committee with a recommendation to admonish or provide guidance and advice to the Respondent(s) and the Committee may, on the advice of the Vice President or independently, issue admonishment to or provide guidance and advice to the Respondent(s).

Where the complaint involves complex matters requiring a formal investigation, the Vice President or Committee may request that an investigator be appointed to investigate the complaint.

Decisions are communicated within 30 days of being made to both the Complainant and the Respondent.

FORMAL INVESTIGATION

Where the complaint is complex, the Committee or the Vice President may request that an investigator be appointed to obtain more detailed information and documents, including statements from individuals. The investigator will then prepare a report for the Committee. Usually, the Respondent(s) to the complaint will be asked to meet with the Committee to answer direct questions based on the investigation findings.

We aim to conclude 85 per cent of formal investigations in an average of five months from the date the investigator is appointed.

If, following a formal investigation, a complaint contains information suggesting that the Respondent(s) may have breached a rule in the Code or Student Code, as applicable, the Committee may refer the matter to the Discipline Committee. CPA Ontario has published Sanction Guidelines, which will inform the Committee in recommending sanctions in a given case, and which may be taken into account by the Discipline and Appeal Committees in their decision-making.

Other possible outcomes following a formal investigation include providing guidance or admonishment to the Respondent(s); referral to the Registrar or elsewhere in CPA Ontario; or closure with no further action.

INDEPENDENT REVIEW

Complainants dissatisfied with a determination made by CPA Ontario to close a file without referral to the Discipline Committee may request a review by the independent Reviewer of Complaints (the “Reviewer”). Please note that this review is not an appeal or reconsideration of the decision of the Committee or the Vice President. It is a review of how the complaint was handled to ensure that various procedural requirements were followed when considering the complaint. The Reviewer cannot consider any documents or information that were not before the decision maker at the time the determination was made.

The Reviewer has the power to refer the matter to the Committee for reconsideration only if the Reviewer determines that:

- the procedures for the review and investigation (if applicable) of the complaint were not followed.
- there is reason to believe that the decision maker had a personal interest in the determination.
- consideration was not given to all of the available evidence at the time that the original determination was made.

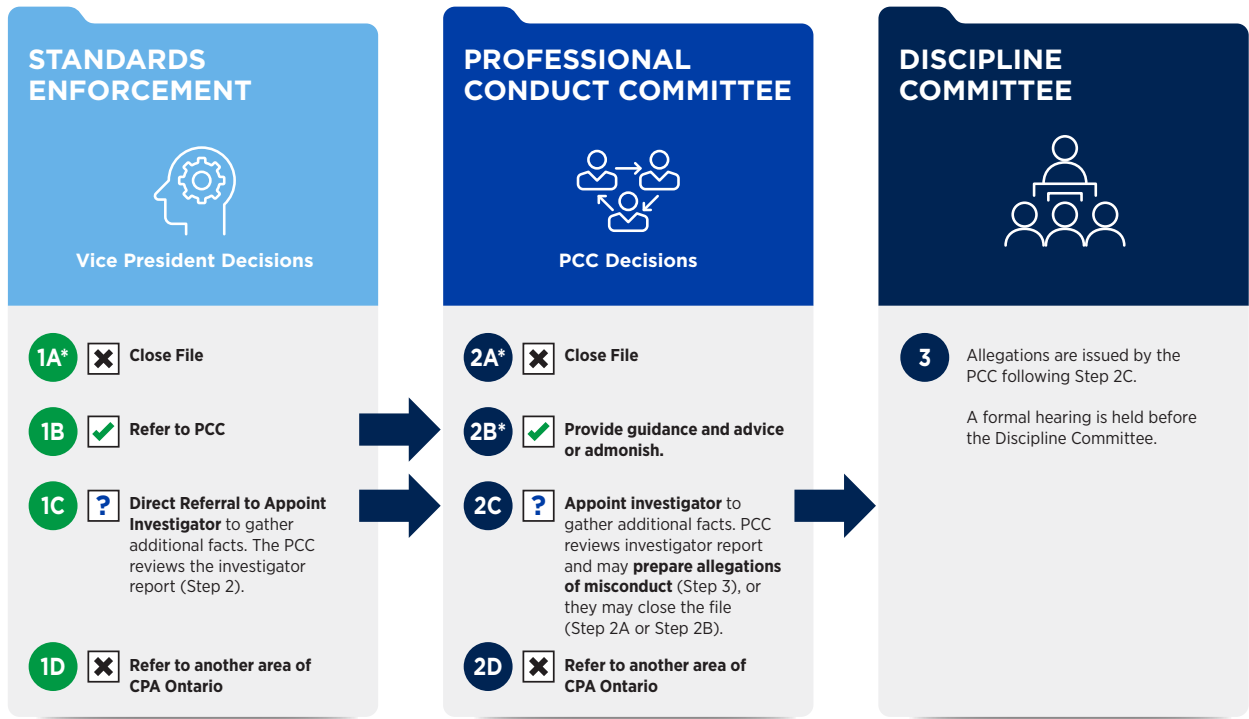
Requests must be made in writing by email within thirty days accompanied by a fee. This fee will be refunded if the matter is referred back to the Committee for reconsideration. Further information on the Reviewer and the process can be found in Regulation 15-2.

If a Complainant remains dissatisfied following the Reviewer’s determination, a subsequent review by the Public Accounting Reviewer of Complaints may be available if the following criteria are met:

- the complaint is with respect to a Respondent who held a public accounting licence at the time of the events that gave rise to the complaint.
- the complaint relates to the practice of public accounting.

Similar rules, fees and timelines to the Reviewer process will apply. Details can be found in Regulation 17-3.

SUMMARY OF OUTCOMES



* Decision qualifies for independent review.

WHAT TO DO WHEN A COMPLAINT IS FILED AGAINST YOU

As a member, student or firm of CPA Ontario, should you be the subject of a complaint, you are required to co-operate with CPA Ontario's regulatory process. This requirement is imposed by Rule 104 of the Code and Rule 402 of the Student Code.

You must promptly reply in writing to any communication from CPA Ontario in which a written reply is specifically requested, including providing requested documentation.

Failure to co-operate in the complaints process could result in formal allegations of professional misconduct and a hearing before the Discipline Committee.

Throughout all stages of the complaints process, members, students or firms under review or investigation have the right to legal counsel of their own choice and at their own cost. To ensure your privacy, you will be required to authorize CPA Ontario to correspond with your legal counsel.

HOW TO FILE A COMPLAINT

SELF-ASSESSMENT

Before filing a complaint, we encourage the Complainant (the individual making the complaint) to determine whether CPA Ontario's disciplinary process is the appropriate intake channel. The complaints process is not a forum for resolving fee and/or financial disputes between our members, students or firms and their clients or other parties.

Where possible, we encourage the Complainant to attempt to resolve their concerns with the Respondent(s) (the party being complained about) before filing a complaint. CPA Ontario's complaint intake team cannot provide advice on your situation.

Once a complaint has been submitted to CPA Ontario, it cannot be withdrawn.

In addition to making a complaint to CPA Ontario, you may also wish to explore the availability of other options, such as the civil and/or criminal justice system. Please contact local law enforcement or seek independent legal counsel as necessary.

FILING

Where resolution is not possible, a complaint can be filed by completing the [digital intake form](#).

The form will ask the Complainant for specific information relating to the event(s) giving rise to the complaint, the name and contact details pertaining to the CPA member, student or firm involved, as well as supporting information and documents. Some examples of supporting documentation include: engagement letter(s); financial statements; tax filings; and correspondence relating to the event(s) that you are complaining about.

To avoid unnecessary processing delays, we encourage Complainants to gather all of this information in advance and to add it to the designated areas of the digital intake form. Incomplete intake forms will result in processing delays and may significantly impact CPA Ontario's ability to proceed with the complaint.

If a Complainant requests to remain anonymous, they must acknowledge that in doing so, they will not receive further communication from CPA Ontario with respect to their complaint, including any response(s) from the Respondent(s) and that the decision will not be communicated. Additionally, CPA Ontario's ability to proceed with a meaningful review of the complaint may be significantly hindered, rendered unfeasible or be stopped altogether.

In fairness to the Respondent(s), CPA Ontario may share with them some or all of the information and documents that are sent to us. As such, we cannot guarantee Complainants' anonymity.

PAPERLESS COMMITMENT

The complaints process is paperless, and all information submitted for CPA Ontario's consideration must be in a digital or electronic format. If the Complainant has any questions about or requires accommodation with completing the digital intake form, they should contact [Standards Enforcement](#) at CPA Ontario.

RESPECTFUL WORK ENVIRONMENT

CPA Ontario is committed to communicating in a respectful and professional manner and we expect the same from those who use our complaint process. The complaint process and the circumstances that give rise to complaints can be stressful. However, we will not accept racist, discriminatory or harassing behaviour or profane communications and will take steps to protect our staff from this behaviour. Repeated behaviour of this kind will result in CPA Ontario restricting communications or no longer communicating with the applicable individuals beyond advising them of the outcome of complaints.

CONFIDENTIALITY

Complaints are confidential, and CPA Ontario reviews complaints in accordance with the mandate set out in the Act, in order to protect the public interest. As such, CPA Ontario may share with and provide copies of the information and/or documents that it receives from the Complainant, and other parties related to this complaint, to the Respondent, which may include, but is not limited to, Personal Identifiable Information such as: residential/business address, telephone number and/or email address; social insurance number; taxpayer identification number; financial account number; or credit card number.

CPA Ontario may be unable to process a complaint without supporting documents. In Complainants choosing to not submit evidence in support of their complaint, CPA Ontario's ability to proceed with a meaningful review of the complaint may be significantly hindered, rendered unfeasible or be stopped altogether.

Information provided to Complainants and Respondents in the course of the complaints process is confidential and should not be used or disseminated for any other purpose. Pursuant to the Act, no record of a proceeding under the Act and no document or thing prepared for or statement given at such a proceeding and no decision or order made in such a proceeding is admissible in any civil proceeding, except for specific limited circumstances set out in section 63 of the Act.

Section 60 of the Act restricts CPA Ontario's ability to share information obtained through the complaints process. Exceptions are listed in section 60 of the Act.

There are, however, certain occasions when information and/or documentation provided in relation to a complaint may be disclosed to other people and areas of CPA Ontario. For example, should the matter be referred to the Discipline Committee of CPA Ontario, the proceedings are generally considered public and, therefore, information related to a complaint may be disclosed. Further, in accordance with the provisions of Regulation 15-1, a complaint may be referred to the Registrar or elsewhere in CPA Ontario as a matter within their jurisdiction.

In addition, in accordance with section 2.2.2 of the Bylaw, CPA Ontario may release information and documents to any other Provincial Body, Regional Body, and/or Regulatory Body in order to enable CPA Ontario and/or that Provincial Body, Regional Body, and/or Regulatory Body to carry out its statutory mandate.

Even after a complaint has been addressed, confidentiality is still required.



CPAONTARIO.CA

Chartered Professional Accountants of Ontario

130 King Street West
Suite 3400, PO Box 358
Toronto, ON M5X 1E1

Monday to Friday
8:30 a.m.–5:00 p.m.

Standards_Enforcement@cpaontario.ca