



# NEVADA STATE BOARD OF ACCOUNTANCY

1325 Airmotive Way, Ste. 220 \* Reno, NV 89502 \* (775) 786-0231

## COMPLAINT FORM

*Please read the attached information before completing & submitting this form*

### PERSON REGISTERING COMPLAINT

Name \_\_\_\_\_

Address \_\_\_\_\_

City/State \_\_\_\_\_

Zip \_\_\_\_\_

Email Address \_\_\_\_\_

( ) \_\_\_\_\_

Contact Telephone Number

### COMPLAINT REGISTERED AGAINST (LICENSEE INFORMATION)

Information about the **licensed accountant or licensed firm** involved in the complaint.  
(Licensee name and/or company name required)

Name \_\_\_\_\_

Firm Name \_\_\_\_\_

Address \_\_\_\_\_

City/State \_\_\_\_\_

Zip \_\_\_\_\_

Email Address \_\_\_\_\_

( ) \_\_\_\_\_

Contact Telephone Number

### FOR OFFICE USE ONLY

Received \_\_\_\_\_ Assigned Investigative Number \_\_\_\_\_

## DETAILS OF COMPLAINT

1. Please state the details of your complaint about the licensee, including the reason for the complaint, when the problem first occurred, how you selected the licensee, and the facts of your complaint including relevant dates. You may attach separate sheets to continue your description

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2. Please describe the documentation you have in support of your complaint (such as an engagement letter, tax forms, tax notices, audit reports, financial statements, CPA letterhead stationery, and correspondence, including email). A completed complaint form, accompanied by copies of these documents and any others you believe may pertain to your case, should be submitted by mail, fax, email or in person to the Nevada State Board of Accountancy office. Use additional sheets to describe the documents if needed.

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3. Please state how you believe the CPA violated the professional standards or Nevada Rules and Regulations.

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4. What have you done to resolve your complaint so far?

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5. Have you advised the licensee of your complaint?  
If no, please explain:

YES \_\_\_\_\_

NO \_\_\_\_\_

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6. What do you believe would be a fair settlement or result of your complaint?

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7. Was there a written agreement or engagement letter between yourself and the licensee

YES \_\_\_\_\_

NO \_\_\_\_\_

8. Have you contacted an attorney regarding your complaint?

YES \_\_\_\_\_

NO \_\_\_\_\_

9. Have you filed a claim in any court regarding this complaint

YES \_\_\_\_\_

NO \_\_\_\_\_

If Yes, please provide the name of your attorney and any details relating to the complaint filed within the court system. *Please Note: The Board will most likely hold the complaint matter pending the outcome of the court's decision in the matter.*

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I acknowledge that I have reviewed the complaint instructions and checklist and understand the Board's Jurisdiction and complaint process in the handling of investigative matters. This includes the understanding that the Board does not have jurisdiction over fee dispute matters and is not able to investigate matters concerning the fees charged by a licensee.

\_\_\_\_\_  
Signature of Complainant

\_\_\_\_\_  
Date



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## INSTRUCTIONS FOR FILING A COMPLAINT

*Against a Licensed Certified Public Accountant or Licensed CPA Firm*

### **RESOLVING CONCERNS OR PROBLEMS:**

The majority of Certified Public Accountants (CPAs) are interested in maintaining goodwill and want to resolve any disputes you may have. Common misunderstandings relating to the scope of services, the quality of professional services, or the timeliness of those services very often can be resolved by direct and open communication. If you are unable to attain satisfaction from the licensed CPA, and it involves a matter over which the Board has jurisdiction, you may file a complaint by completing the complaint form.

### **UNDERSTANDING THE BOARD'S AUTHORITY REGARDING COMPLAINTS:**

#### **NEVADA LAWS**

The specific Nevada statutes and regulations related to the practice of public accounting are contained in Nevada Revised Statutes and the Nevada Administrative Code Chapters 628. The Board also references the AICPA Code of Professional Conduct in NRS 628.500.

These laws define the Board's authority. The Board cannot act as your lawyer, provide legal advice or legal services, advise you of your rights in a given situation. Please note you are not required to hire an attorney in order to file a complaint with the Board.

The Board's authority when a violation of the Accountancy statutes or regulations has occurred is limited to disciplining or recommending discipline if probable cause warrants such action. Nevada law prohibits the Board from representing private citizens in a court of law or collecting money on their behalf. The filing of a complaint with the Board does not prohibit you from concurrently filing a civil action. However, the Board may hold the complaint matter pending the court decision before issuing any decision related to the matter.

#### **BOARD POSITION**

It should be noted that filing a complaint for investigation and processing does not mean that this office, the Board, or the Board's Legal Counsel has adopted your point of view, and we are not your advocate. We have not agreed to seek discipline against the licensee merely because your complaint has been opened for investigation.

The Board does not represent either your interests or those of the Licensee in the processing of this complaint. The Board represents only the interests of the State of Nevada, which may differ from the interests of particular complainants or licensees on a case by case basis.

#### **FEE MATTERS**

The Board does not seek damages on behalf of complainants and cannot recover fees paid to the licensee on your behalf. The Board does not have authority to regulate fees charged by its licensees. Therefore, the Board cannot decide whether an accountant's fee for services is/was reasonable. In addition, the Board does not have jurisdiction to investigate matters concerning fee dispute issues.

#### **CONFIDENTIAL INVESTIGATIVE FILES**

The Board's investigation is considered confidential as well as all the documents you submit to the Board. Because the Board's investigation is confidential, we are not able to provide information to you regarding the status of the investigation and/or information received from the licensee in response to the complaint that has been filed.

## **HOW THE BOARD HANDLES YOUR COMPLAINT:**

Every complaint received by the Board is handled by the Board's professional staff. The Board investigates complaints based on substantial and tangible facts relating to specific violations of the Board's laws. The Board will not initiate its investigation or contact the licensee based on a telephone conversation. All complaints must be in writing and include the complaint form, summary of allegations and any other documentation to substantiate the claims against the licensee.

Once a complaint has been received it will be reviewed to identify if the Board has jurisdiction over the matter and if probable cause exists to open an investigation. If probable cause exists, a copy of the complaint form and supporting documentation is sent to the licensee for their response to the allegations contained in the complaint.

The Board's Enforcement Committee reviews all case files to determine if further investigation is warranted or, if there is a lack of evidence proving a statutory and/or regulatory violation has occurred, the matter will then be closed or dismissed.

Please understand that while we endeavor to resolve all complaints promptly, some matters take longer than others to resolve. In some instances, lengthy settlement negotiations are taking place, and in others, contested case proceedings, which may result in a contested hearing, are underway. In either case, it can take considerable time to investigate and resolve certain matters.

When a violation has occurred, the Board may take disciplinary action(s) against an individual or firm.

It should further be noted that we have made no determination whether there will be a hearing on this complaint. Not all complaints result in hearings. If a hearing is warranted, we will contact you to attend as a witness.

The Board will notify the complainant if further information is needed, if the case has been closed or if any disciplinary action(s) have occurred. Please keep in mind that there are no appeal rights on behalf of the Complainant to challenge the Board's decisions in the courts of this state.

## **COMPLETING & SUBMITTING YOUR COMPLAINT:**

Once you have completed the complaint form, provided a summary of the allegations and attached evidence to support your claims, you can submit the information to the following address:

Nevada State Board of Accountancy  
1325 Airmotive Way, Suite 220  
Reno, NV 89502  
(775) 786-0231 Phone  
(775) 786-0234 Fax  
[cpa@nvaccountancy.com](mailto:cpa@nvaccountancy.com)



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## CHECKLIST FOR FILING A COMPLAINT AGAINST A LICENSED CPA OR FIRM

### PLEASE COMPLETE THE CHECKLIST PRIOR TO SUBMITTING A COMPLAINT

- \_\_\_\_\_ I have verified that this person **IS** a CPA or CPA firm and **IS** currently licensed with the NVBOA.
- \_\_\_\_\_ The action or issues with the CPA or CPA firm took place in the State of Nevada.
- \_\_\_\_\_ I understand that the NVBOA does not have the statutory authority to investigate a fee dispute. Fee disputes are matters that may be resolved through the small claim court system.
- \_\_\_\_\_ I have completed the Complaint Form and attached documents to substantiate the claims I am making against the CPA or CPA firm. Documents may include the Engagement Letter between myself and my CPA/CPA firm which clearly defines responsibilities, copies of documents that pertain to the case, and any and all correspondence between myself and the CPA/CPA firm.
- \_\_\_\_\_ I have attempted to communicate with my CPA/CPA firm to resolve this matter prior to filing this complaint and have documented all communications, letters, e-mails, phone calls, etc.
- \_\_\_\_\_ I understand that in the course of due process, the NVBOA will send a copy of the complaint form and all supporting documentation to the accused to use in the preparation of his/her response to the NVBOA regarding all allegations made.
- \_\_\_\_\_ I understand the NVBOA strongly endorses the prompt, fair, and equitable use of mediation in the enforcement process and therefore recommends mediation as the first step in resolving conflicts with the assistance of a neutral facilitator, when applicable. I also understand that the cost of mediation must be borne by the participants.
- \_\_\_\_\_ I understand that complaints that do not contain specific allegations cannot be processed by the NVBOA.
- \_\_\_\_\_ I understand that causes for complaints may include technical errors, retention of client records, failure to provide due professional care, and illegal or unethical conduct to name a few. I also understand that an honest mistake or disagreement on how a matter should be handled does not constitute illegal or unethical conduct.
- \_\_\_\_\_ I understand that the NVBOA has the authority to find that no violation has occurred, to impose penalties in accordance with the laws of Nevada. The NVBOA will review the complaint to determine the most efficient and effective way to protect the public.
- \_\_\_\_\_ I understand that anonymous complaints will be accepted and investigated by the NVBOA when there is sufficient information and supporting documentation provided to the NVBOA with probable cause to investigate.
- \_\_\_\_\_ I understand that if I remain anonymous and sufficient evidence is not provided to the NVBOA, the NVBOA will not be able to contact me for further information and the complaint will not be investigated.

**AFTER SUBMITTING A COMPLAINT**

\_\_\_\_\_ I understand that as the complainant I cannot request a public hearing. However, if the accused or the NVBOA decides that hearing is necessary I will be notified of the time and place so that I may be present or to testify as a witness in the hearing proceedings.

\_\_\_\_\_ I understand that the Board will not provide a status update to the complaint or the investigation.

\_\_\_\_\_ I understand that all documents and information gathered in the investigation is considered confidential and part of the Board's investigative file

\_\_\_\_\_ I understand that the investigation will be closed when there is lack of evidence to indicate that a violation has occurred and cannot be re-opened unless new information that has not been previously reviewed is submitted to the NVBOA.

\_\_\_\_\_ I understand that per the statutes and regulations of Nevada, the NVBOA is prohibited from disclosing any information regarding **ACTIVE (OPEN)** disciplinary cases.

\_\_\_\_\_ I understand that the NVBOA staff cannot provide legal advice, directions, possibilities, or opinions, nor determine the final outcome of a case. Only the Board issues rulings on each case.

**AFTER THE COMPLAINT IS RESOLVED OR CLOSED**

\_\_\_\_\_ I understand that if the matter is closed or dismissed for lack of cause to substantiate the allegations in my complaint that I will receive a closure letter.

\_\_\_\_\_ I understand that if a hearing is conducted regarding this matter that certain documents that are entered into as exhibits will become public record along with the findings of the NVBOA.