

## Complaints

From time to time the Board receives inquiries regarding how a complaint should be filed or regarding the procedures followed upon receipt of a complaint. If you have reason to believe that a Certified Public Accountant has violated the law or regulations, you should review the following procedures and determine if you choose to file a verified complaint with the Board. The complaint form is located on the website under the "Forms" tab. Your complaint should provide a specific and detailed summary of the alleged violations of the statutes or rules and should include as much supporting documentation as is available to you. **W.S. 33-3-123** provides for the initiation of proceedings by the Board on its own motion or on the written complaint of any person. **W. S. 33-3-121** outlines the basic grounds under which the Board may proceed.

The complaint process is lengthy and the Board follows procedures outlined in **Chapter 7 of the Rules and Regulations** as well as the Administrative Procedure Act (APA). \*Note - unlicensed public accountants are not regulated by the Board. The Board will not consider complaints against those persons.

The **statutes** and **regulations** define the Board's authority. Board members, Board staff, or legal representatives cannot act as your lawyer or provide legal advice or legal services, advise you of your rights in a given situation, or provide any other service that may constitute the practice of law. The Board's authority is limited to disciplining or recommending discipline (sanctions) when it is found that a particular provision of the statutes or regulations has been violated.

The Board does not have the authority to regulate fees charged by permit holders nor can it determine if an accountant's fees are reasonable for any service provided. The Board may consider an allegation of failure to provide services for an agreed upon fee but it refrains from considering fee or contract disputes.

Wyoming is a "title state". No person may assume or use the CPA designation in Wyoming unless that person holds a Wyoming certificate. The Board will investigate allegations of the unlawful use of the CPA designation by persons who do not hold the Wyoming certificate. The Database Search link on the website allows for research regarding individual licensees and firm permits and is open to the public.

## Process

The receipt of any complaint will be acknowledged by Board staff. The complaint will be reviewed and a report provided in executive session at the next regularly scheduled meeting or conference call.

The Board will determine if it has jurisdiction and if the complaint warrants further investigation. If both these conditions are met, the Board chairman assigns one or two Board members as the committee to investigate the matter.

Next, the person/firm against whom the complaint has been filed is advised of the nature of the complaint and the assignment of the committee. Normally, a copy of the complaint form filed will be provided to the person about whom the complaint was filed and he/she will be given the opportunity to

respond to the allegations therein. The committee may conduct the investigation or contract with an investigator. The committee makes recommendations to the full board based on the results of their investigation.

*It is inappropriate for any person to contact a board member about a pending complaint.* Such contacts are off the record, making them a violation of the ex parte prohibition outlined in the APA (W.S. 16-3-111), and may threaten the due process rights of the licensee involved.

It is also inappropriate for any person to file a complaint with an individual board member.

***All complaints must be forwarded to the Board's office in Cheyenne. The address is on the verified complaint form.***

### **Formal Disciplinary Action**

If a complaint is recommended for formal disciplinary action, a hearing is scheduled. The licensee **must** respond to the notice. Failure to do so could result in the Board's issuing an order of default which assumes the allegations outlined in the complaint are true.

The hearing is similar to a court proceeding and the licensee has a right to be represented by counsel. He or she may also subpoena or have witnesses appear in their behalf. Testimony is heard, documents are offered as evidence and all witnesses may be cross examined.

At the conclusion of the hearing, and after deliberation and review of the record, the Board must make its "Findings of Fact, Conclusions of Law and Order."

Any person aggrieved or adversely affected in fact by a final decision of the Board is entitled to a judicial review in the District Court for the county in which the administrative action was taken, as provided by Section 16-3-114 of the Wyoming Administrative Procedure Act (APA).

### **Other**

Board records are public information. However, activity with regard to disciplinary action only becomes a part of the public file as outlined in **Chapter 7 of the Rules and Regulations**. Until such time as a formal disciplinary action has been initiated or a final decision has been entered by the Board, the existence of an investigation is confidential and will not be disclosed to an unrelated party. Investigative files are confidential, never become a part of the public record, and cannot be accessed without a court order.