

COMPLAINT FORM

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
PO Box 300375
Montgomery AL 36130-0375
334-242-5700 • www.asbpa.alabama.gov

SUMMARY OF PROCEDURE

This document is provided as guidance for third parties who wish to file a formal complaint against a Certified Public Accountant (CPA), Public Accountant (PA), or Firm licensed by the Alabama State Board of Public Accountancy (Board), or a CPA who is licensed in another state and engaged in the practice of public accounting in the state of Alabama, in accordance with Act 2009-620.

A complaint must be a violation of the Public Accountancy Act of 2003 (Code of Alabama 1975 §§ 34-1-1 through 34-1-22) and the Alabama State Board of Public Accountancy Administrative Code Chapter 30.

Please provide as much of the following information as possible:

1. The complaint or request should be submitted on the official Alabama State Board of Public Accountancy Complaint Form. The Board will not take action on oral and/or anonymous complaints.
2. Provide your name, complete mailing address, and preferred telephone number with area code.
3. Provide names, addresses and daytime telephone numbers of any other person (or business entities) that have been harmed or may have relevant information.
4. Provide the name of the CPA, PA, or Firm along with an address and telephone number.
5. Provide a description of the way the CPA, PA or Firm has harmed you or violated Board Statutes or Rules.
 - a. Indicate the specific items or actions that were done improperly.
 - b. Describe the evidence that is available *and* provide ***copies*** of any pertinent documents from the CPA, PA, or Firm including, but not limited to, emails, invoices, reports, tax returns, financial statements, correspondence, contracts, agreements, or any other documents in support of your complaint. ***You should retain all emails and originals of these documents.***
 - c. Provide the name, address, and daytime telephone number of any witness or witnesses that could provide testimony.
6. If you have a signed engagement agreement with the accountant, a copy should be provided.
7. By signing the complaint form, you agree that the information supplied in response to the questions above can be disclosed to the CPA, PA, or Firm in connection with the Board's investigation.

We will acknowledge your complaint after it is received; however, unless additional information is required we may not contact you until the complaint is resolved. Depending on the complexity of the complaint, it may take several months to resolve your complaint.

Please note: If the complaint is about the amount of fees charged for services, this Board will not be able to help you. Contractual matters between the accountant and client are covered under civil law and are not under the Jurisdiction of the Alabama State Board of Public Accountancy.

If the complaint is made about the retention of client records after a written demand was made for them, please provide the detailed list of the client's records that have been retained and a copy of your written request for the records.

Mail or deliver this completed complaint form and related documents to:

Mailing: Alabama State Board of Public Accountancy
PO Box 300375
Montgomery AL 36130-0375

OR

Physical: Alabama State Board of Public Accountancy
770 Washington Ave, Ste 226
Montgomery AL 36104-3807

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PLEASE READ ATTACHED *SUMMARY OF PROCEDURE* BEFORE COMPLETING AND SUBMITTING THIS FORM.

Please Print Legibly

1. YOUR NAME AND CONTACT INFORMATION:

Name: _____

Mailing Address: _____

City State Zip Code

Preferred phone: _____ Email: _____

2. NAME AND CONTACT INFORMATION OF THE CPA, PA, or Firm INVOLVED IN COMPLAINT:

CPA/PA Name: _____

Firm Name: _____

Address: _____

City State Zip Code

Phone: _____

3. Have you attempted to resolve your concerns with the CPA, PA, or Firm? Yes _____ No _____

4. Was there a written agreement or engagement letter between you and the CPA, PA, or Firm? (If Yes, please attach a copy) Yes _____ No _____

5. Using the *Summary of Complaint* page, or your own document, explain your complaint (see item 5 on *Summary of Procedure*).

NOTE: Please attach *copies* of any pertinent documents related to your complaint including, but not limited to, emails, invoices, reports, tax returns, financial statements, correspondence, contracts, agreements, or any other documents in support of your complaint. **You should retain all emails and originals of these documents.**

If you have a complaint concerning more than one CPA, PA, or Firm, please complete a separate form for each.

I understand that my signature indicates my permission to release my name and the information related to this complaint to the CPA, PA, or Firm involved, as noted above. I also understand that my signature on this written declaration has the same legal effect as an oath or affirmation. I certify under penalty of perjury that all representations made on this form are true and accurate to the best of my knowledge and belief.

Signature

Date

Subscribed and sworn to before me, Notary Public for the State of _____ on this _____ day of _____, _____.

_____, Notary Public

NOTARY SEAL

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(Use multiple pages if necessary or your own document)

PLEASE PRINT LEGIBLY
