

# FILING A COMPLAINT AGAINST A CPA

## **How a Complaint Is Processed**

A complaint about a member of the New Mexico Society of CPAs (NMSCPA) is processed in a methodical and confidential manner.

In order for the NMSCPA to consider a complaint, it must involve a member of the NMSCPA and/or the American Institute of CPAs (AICPA). Both are voluntary, professional membership organizations and have jurisdiction only over the conduct of its members.

A complaint must be in writing and provide a detailed description of the issues along with copies of any relevant documents.

Upon receipt of the complaint, the membership of the CPA in question is verified. The allegations involving the member's conduct are then reviewed to determine if they relate to any of the rules contained in the NMSCPA's and the AICPA's Code of Professional Conduct, which has been adopted by NMSCPA. A copy of the Code is available at the NMSCPA office.

## **Terms for Dismissal**

Complaints on members of the organizations received by the NMSCPA are referred to the AICPA's Professional Ethics Division for review and possible investigation. This procedure is followed as part of a joint agreement between NMSCPA and the AICPA. An initial review is conducted to determine whether an ethics investigation of the allegations is appropriate. A complaint will be dismissed if:

- The CPA is not a member of the NMSCPA or AICPA; or
- No provision of the Code of Professional Conduct applies to the subject matter of the complaint; or
- The allegations, even if true, would not constitute a violation of the Code; or
- The complaint relates to a matter and a member currently or previously under investigation.

The person who submitted the complaint will be notified in writing if the complaint is dismissed.

## **If an Investigation is Conducted**

If an investigation of a complaint is conducted it is done in a confidential manner. The identity of the complainant is not disclosed to the member unless it is absolutely necessary to do so. For example, if it is alleged that a member has refused to return client records, then it would be necessary to disclose the identity of the client in order to conduct an investigation.

The person who submitted a complaint will be advised when an investigation has been completed. Investigations can be concluded in the following ways:

1. No violation of the Code of Professional Conduct occurred. This is a confidential finding.
2. A violation occurred but the nature of such merits a confidential letter of required corrective action or settlement agreement. Either direction may require the member to perform certain prescribed actions, such as the completion of specific continuing educational courses.

3. A violation occurred and the nature of such warrants a settlement agreement calling for the suspension or expulsion of the member from NMSCPA and/or AICPA. Such action would result in the publication of a notice in the newsletter of the NMSCPA and/or AICPA.
4. A violation occurred and the nature of such warrants the referral of the member to a hearing panel of the Joint Trial Board. If the panel finds the member guilty, he or she can be admonished, suspended, or expelled. Such findings also are published in the newsletters.

**Whom to Contact**

If you wish to file a complaint against a member of the NMSCPA and /or AICPA, please send your written complaint and any related documents to:

New Mexico Society of CPAs  
Attn: Chair, Ethics Committee  
3400 Menaul Blvd. NE  
Albuquerque, NM 87107

You can also contact the New Mexico Public Accountancy Board for assistance in filing a complaint:

New Mexico Public Accountancy Board  
5200 Oakland Ave. NE, Suite D  
Albuquerque, NM 87113  
505-222-9850