

KANSAS BOARD OF ACCOUNTANCY
900 SW JACKSON, STE. 556
TOPEKA, KS 66612-1239

785-296-2162
www.ksboa.org



COMPLAINT

PLEASE READ THE ATTACHED INFORMATION BEFORE COMPLETING AND SUBMITTING THIS FORM.

1. Your Name: _____

Address: _____

Daytime Telephone Number: (____) _____

2. Information about the **CPA** or **CPA firm** involved in the complaint.

(Note: If you are filing a complaint against multiple accountants, please use a separate form for each accountant.)

Name: _____

Firm Name: _____ - _____

Address: _____

Daytime Telephone Number: (____) _____

3. Please attach a description of the facts of your complaint about this certified public accountant or certified public accounting firm. Please attach copies of all pertinent documents to this form.

4. Have you advised the CPA or the CPA firm of your complaint? Yes No
If not, please explain: _____

5. Have you attempted to resolve your concerns with the CPA or CPA firm? Yes No

6. Is there a written agreement or agreement or engagement letter between you and this CPA/firm? If so, please attach to this form. Yes No

Date

Your Signature

COMPLAINT PROCEDURE

The mission of the Kansas Board of Accountancy is to protect the public by regulating the profession of certified public accountancy by ensuring that practitioners conduct themselves in accordance with the Accountancy Laws and Regulations.

RESOLVING CONCERNS OR PROBLEMS: 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 between the parties. However, when you cannot resolve a problem, and you believe the violation of the Accountancy Laws or Regulations has occurred, you may choose to file a complaint with the Board. The Board investigates complaints based upon substantial and tangible facts relating to specific violations of the Board's laws and regulations.

UNDERSTANDING THE BOARD'S AUTHORITY REGARDING COMPLAINTS: Kansas laws define the Board's authority. It cannot act as your lawyer, provide legal advice or services, advise you of your rights in a given situation, or give you a list of attorneys' names. If you do not have one, lawyer referral services are available in most communities. However, you are not required to hire an attorney in order to file a complaint with the Board.

The Board's authority is limited to disciplining or recommending discipline, when a violation of the Accountancy laws or regulations has occurred. Kansas 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.

HOW THE BOARD HANDLES YOUR COMPLAINT: Each complaint received is handled by the Board's professional staff. Upon receipt, the Board promptly notifies the certified public accountant or certified public accounting firm (whichever is applicable) that a complaint has been filed. In most instances, the Board cannot effectively investigate cases that request the identity of the complaining party be kept confidential. In the event the Board institutes a formal disciplinary action against the licensee, it may be required to disclose the identity of the complaining party.

If your complaint concerns a matter outside the Kansas Board's jurisdiction, please contact the applicable State Board or Agency. If the Kansas Board has jurisdiction, it will communicate in writing the substance of your complaint to the certified public accountant or certified public accounting firm (whichever is applicable). Kansas law requires the Board to provide substantial evidence in order to sustain a disciplinary action and accordingly, the investigative process can be lengthy. The Board will notify you in writing of the results of its investigation, once completed.

If, after completing an investigation, the Board determines that a violation of the Accountancy Board laws or regulations has occurred, the Board will decide the appropriate disciplinary action to be taken. The Accountancy Board laws and regulations may be obtained through the Board's web site at www.ksboa.org

COMPLETING AND MAILING THE COMPLAINT FORM: Please complete all questions on the complaint form.

Please state the full and complete name of the certified public accountant, the certified public accountant's firm, along with the certified public accountant's address and telephone number. If you wish to complain about more than one certified public accountant, complete a separate complaint form for each. You may copy the enclosed form. If a question does not apply to your complaint, write "N/A" (not applicable) for the answer.

You may use separate sheets of paper to describe your complaint against the accountant. Please state all of the background information regarding your complaint, including the reason(s) for the complaint, when the problem first occurred, the relevant dates of your concerns, and the pertinent facts of your complaint. Facts should be submitted in chronological order.

Please submit copies of all documents related to your complaint and retain the originals for your records. Submit your complaint form, along with related documents, via U.S. mail to:

Susan Somers, Executive Director
Kansas Board of Accountancy
900 SW Jackson, Ste. 556
Topeka, KS 66612-1239