

A man and a woman are looking at a document. The man is on the left, wearing a light blue button-down shirt. The woman is on the right, wearing a yellow top. They are both looking down at a document on a table. The man's hands are resting on the document. The woman's hands are also resting on the document. A third person's hand is visible in the foreground, holding a pen and pointing at the document.

DIVISION OF CERTIFIED PUBLIC ACCOUNTING

ENFORCEMENT - COMPLAINT PROCESS



**DIVISION OF CERTIFIED
PUBLIC ACCOUNTING**

**FLORIDA BOARD OF
ACCOUNTANCY**

Division Mission

To promote consumer protection by ensuring certified public accountants and firms meet and adhere to the statutory requirements for licensure.

Protecting the Public

The Enforcement Section is responsible for reviewing and investigating complaints, as well as determining legal sufficiency to move the complaint forward to the Office of the General Counsel (OGC).



- On receiving a complaint, a case is opened and assigned to an investigator.
- The investigator interviews witnesses and determines the facts of the case.
- Complaints found to have legal sufficiency* are forwarded to OGC for review.
- OGC prosecuting attorneys present the case(s) to the Board's Probable Cause Panel (PCP) for consideration.
- The panel decides if probable cause exists to warrant further administrative action against the licensee.
- Once probable cause is determined, cases are presented to the full Board for final disciplinary action.
- If probable cause is not found, the case is closed and there is no further action against the licensee.
- Closed cases are confidential and cannot be discussed with the public or full Board.

*Legal sufficiency is determined when the complaint is shown to contain ultimate facts that show that a violation of Chapter 455, F.S., Chapter 473, F.S., or Rule 61H1, F.A.C. has occurred.

What is not within the Board's jurisdiction to investigate?

The Board **does not** have authority to regulate fees licensees charge. Therefore, the Board cannot decide whether an accountant's fee for services is reasonable. The Board does not have the ability to investigate fee disputes, recover money for a consumer or provide mediation. The Board cannot investigate a tax preparer unless that person is violating a provision of the practice act, or is holding out as a CPA without proper licensure.

What is within the Board's jurisdiction to investigate?

- Independence, integrity and objectivity
- Competence and adherence to technical standards
- Confidentiality and records disposition
- Violation of public accountancy rules of fiduciary duty or trust
- Advertising and solicitation practices
- Form of practice and use of the CPA designation
- Ethical or moral violations
- Conviction of a felony or any crime related to the practice of accounting
- Any suspension or revocation of the right to practice accounting before the U.S. Securities and Exchange Commission, the Internal Revenue Service or any other state or federal agency
- Any unlicensed individuals using the CPA designation or offering to perform services requiring a CPA license



What is a CPA?

A Certified Public Accountant (CPA) is an individual who has met the requirements of Florida state law and has been issued a license to practice public accounting by the Florida Board of Accountancy (Board).

Only individuals who are licensed can legally call themselves CPAs. As practitioners, CPAs provide public accounting services; attestation services (i.e. audits, reviews and compilations); and tax, financial planning and management consulting services.

Before a CPA performs any work, be sure you receive an engagement letter detailing the work to be performed, who will be performing the work, a time frame and the cost of the services.

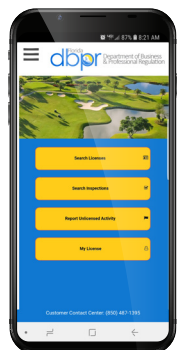
When you choose a CPA, these suggestions may be helpful:

- Check the license status to make sure the license is current. Check for any disciplinary actions and find out how long the individual and/or firm has been licensed.
- Interview the prospective CPA by telephone or in person. Find out what type of accounting work the CPA typically performs and ask about office hours or after-hours help.
- Compare the CPA's experience to your service needs.
- Always request a signed engagement letter outlining the specific work to be performed.

How do I find out if my CPA is licensed?

You can check the status of a CPA's license by visiting www.myfloridalicense.com/DBPR/online-services

To report unlicensed activity, call **866.532.1440** or visit www.myfloridalicense.com.



DBPR Mobile app

Verify licenses or report unlicensed activity on the go!

Download the DBPR Mobile app on iTunes or get it on Google Play!

Scan the QR code to learn more.





Who can file a complaint?

Anyone can file a complaint against a CPA, including a consumer, an anonymous source, another CPA or another agency.

How do I file a complaint?

1. Visit DBPR's website at **www.myfloridalicense.com/DBPR/certified-public-accounting/enforcement**
2. Scroll down to "How to file a complaint"
3. Download and Print the "Uniform Complaint Form" and mail to:
Florida Board of Accountancy
Attn: CPA Complaints
240 N.W. 76th Drive, Suite A
Gainesville, FL 32607

What should I include with my complaint?

Please send in supporting documentation with your complaint. Please include any, and/or all, of the following supporting documents or your complaint may not be processed.

- Correspondence with the CPA
- Signed audits, reviews, compilations or financial statements
- Business cards or signs offering services or using the CPA designation (these must have the individual's name on them)
- Copies of website pages offering services or using the CPA designation
- IRS/tax documents
- Signed engagement letters