

COMPLAINT FORM

SUMMARY OF PROCEDURES FOR FILING A COMPLAINT AGAINST A CERTIFIED PUBLIC ACCOUNTANT (CPA) OR REGISTERED ACCOUNTING PRACTITIONER (RAP)

This guide should be used in filing a complaint against a CPA, CPA Firm, Registered Accounting Practitioner or Registered Accounting Practitioner Firm:

1. Provide your name, complete mailing address and daytime telephone number.
2. Provide the name of the CPA, CPA firm, RAP or RAP firm, the complete mailing address and daytime telephone number.
3. Provide a description of the way the CPA, CPA firm, RAP, or RAP firm has harmed you (or any other person) or violated Board Statutes or Rules. Indicate the specific things that were done improperly.
4. Provide the names, addresses and daytime telephone numbers of any other person that have been harmed or may have relevant information regarding your complaint.
5. Describe the evidence that is available and provide copies of the CPA's or RAP's reports, correspondence, invoices or other items to document the complaint.
6. Provide the name address and daytime telephone number of any witness that could provide testimony.
7. If you have a signed engagement agreement with the CPA, CPA firm, RAP or RAP firm, please provide a copy to the Board.
8. If the complaint is made about the retention of records after a demand was made for them, please provide a detailed list of client records retained.
9. If you are represented by legal counsel, please provide the name, firm name, address and daytime telephone number of the attorney.

By signing the complaint form, you agree that the information supplied can be disclosed to the CPA, CPA firm, RAP or RAP firm in connection with the Board's investigation.

We will acknowledge your complaint after it is received, but may not contact you unless we need more information until the complaint is resolved. Depending on the complexity of the case, it may take as long as six to nine months to resolve your case.

Send your complaint to:

Minnesota Board of Accountancy
85 East Seventh Place, Suite 125
St. Paul, MN 55101-2143

Note: If the complaint is about the amount of fees charged for service, the 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 Board of Accountancy.

TENNESSEN WARNING FOR WITNESS – THIRD PARTY

The Minnesota Board of Accountancy (the “Board”) is seeking information from you that may be considered private or confidential under the Minnesota Government Data Practices Act. Minnesota Statutes section 13.04(2) requires the Board to notify you of the following matters before you are asked to supply any private or confidential information about yourself.

1. This information is being collected as part of an investigation into another person’s conduct, and the information you supply to the Board may be used in connection with determining whether that person has violated any statutes or rules enforced or administered by the Board. Further, information requested may be used in a disciplinary proceeding or other action against any person who has violated any of the statutes or rules regulated by the Board.
2. If you are an applicant, certificate holder, or other person subject to the authority of the Board, then Minnesota Rules 1105.1300 require that you cooperate with the investigations conducted by the Board. Other people are not required to cooperate with investigations conducted by the Board unless the Board subpoenas information from them. You are advised that you are not required to incriminate yourself and you may exercise your constitutional right to refuse to supply any information on grounds that you might incriminate yourself.
3. If you are a licensee, applicant, certificate holder, or other person subject to the authority of the Board and refuse to supply the information requested (except refusal based upon the privilege against self-incrimination in a criminal investigation), the Board has the authority under Minnesota Statutes to take disciplinary or other action against you because of your failure to cooperate with an investigation.
4. You are advised that the information that you supply will be accessible to staff of the Board and the Office of the Attorney General. It may be released to other persons and/or governmental entities that have statutory authority to review the information, investigate specific conduct and/or take appropriate legal action, including but not limited to law enforcement agencies, courts, and other regulatory agencies. If the Board institutes a formal disciplinary action against the person(s) being investigated or against you for failure to cooperate with the investigation, then your name and the information you supply could become public.