



INFORMATION ABOUT THE COMPLAINT AND DISCIPLINE PROCESS AT CPA NOVA SCOTIA

INTRODUCTION

CPA Nova Scotia is the professional organization that oversees Chartered Professional Accountants (CPA) in the province. There are more than 140,000 working CPAs across the country.

As members of a self-regulated profession governed by the CPA Act, CPAs in Nova Scotia are held to a high standard of professional conduct. CPA Nova Scotia has developed a code of professional conduct, which outlines Registrants’ and Registered Firms’ responsibilities to the public, to clients, and to their colleagues, and established professional standards for the practice of chartered professional accounting.

CPA Nova Scotia’s mandate is to protect the public interest and the integrity of the accounting profession. CPA Nova Scotia works to ensure that all Registrants are in compliance with our professional standards.

WHAT TYPES OF CONDUCT CAN BE SUBJECT TO A COMPLAINT?

CPA Nova Scotia’s complaints and discipline processes normally becomes operative when complaints are received from the general public, or from other registrants. (However, CPA Nova Scotia’s Chief Executive Officer may also refer certain matters to the CC Chair or DC Chair.) Complaints may raise issues of professional misconduct, conduct unbecoming, incapacity or professional incompetence. These terms encompass a broad scope of conduct, including without limitation any act or conduct by a Registrant or Registered Firm that:

- is in contravention of the CPA Act, bylaws, code of professional conduct, professional standards or practice standards;

- is detrimental to the best interest of the public or harms the integrity of the profession;
- violates or fails to comply with a disciplinary order, or a restriction or undertaking given to or by CPA Nova Scotia;
- is in contravention of an Act of the Parliament of Canada, an enactment of the Province, or the laws of a foreign jurisdiction, that is inconsistent with the proper professional behaviour of an individual registered by CPA Nova Scotia.

DEFINITIONS & ACRONYMS

By-Laws: CPA Nova Scotia By-Laws

CPA Act: Chartered Professional Accountants Act of Nova Scotia

CPA Nova Scotia: Chartered Professional Accountants of Nova Scotia

CC Chair: The Chair Complaints Committee

CC: Complaints Committee **Complainant:** Person

making a complaint **CRC:** Complaints Review Committee

DC: Discipline Committee

DC Chair: Chair of the Discipline Committee

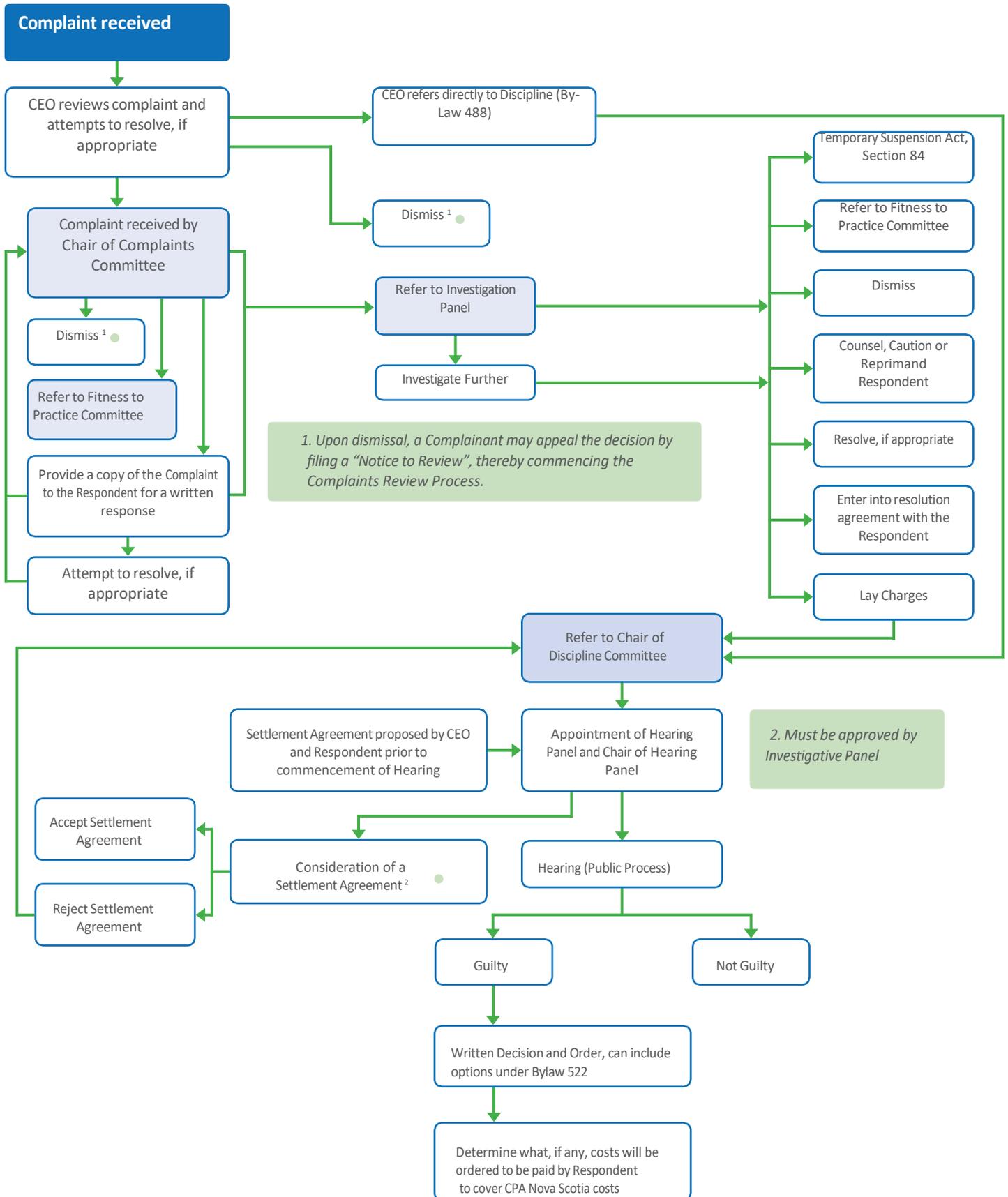
IP: Investigation Panel

Registered Firm: A firm registered by CPA Nova Scotia

Registrant: A member of CPA Nova Scotia (a Chartered Professional Accountant), candidate or student

Respondent: An investigated party

THE COMPLAINT AND DISCIPLINE PROCESS



CPA NOVA SCOTIA ENCOURAGES DISCUSSION AND COMMUNICATION BEFORE A COMPLAINT IS MADE, IN ORDER TO RESOLVE OR SETTLE THE MATTER. IF COMMUNICATION AT THE EARLY STAGE DOES NOT RESULT IN RESOLUTION, A COMPLAINT MAY BE LODGED WITH CPA NOVA SCOTIA.



1. FORMAL COMPLAINT

If an individual believes a Registrant or Registered Firm has breached the ethical, professional or practice standards of the profession, a complaint may be made to CPA Nova Scotia by sending a written, signed complaint, marked confidential to the Chief Executive Officer or by filling in an online Complaint Submission Form.

The complaint should contain a summary of facts and listing of the concerns. Supporting documents should be submitted with the complaint.

CPA Nova Scotia will acknowledge receipt of the complaint and may seek more information from the Complainant. If the subject matter is outside the jurisdiction of CPA Nova Scotia, the matter is dismissed, with notification to the Complainant.

Where appropriate, the CEO may attempt to resolve the matter in a timely manner. Complaints received that are not resolved during this step, and that are within the jurisdiction of CPA Nova Scotia, are referred to the CC Chair.

A complaint may be directly referred to the DC by the CEO, in specific situations such as a criminal conviction, sanctions from another accounting body, breach of a sanction agreement, or other situations outlined in By-Law 488, that do not require an investigation.

A Complainant has no standing in the process, nor is there restitution awarded to the Complainant as a result of a guilty finding. The Complainant may appeal the decision by the Chair or the CEO to dismiss their complaint via the Complaints Review Committee process, which is detailed at the end of this document.

2. COMPLAINT REFERRED TO COMPLAINTS COMMITTEE CHAIR

Upon receipt of a complaint, the Chair may make a decision to:

- A) Dismiss, and notify both Complainant and Respondent that in the opinion of the CC Chair:
- the complaint is for an extraneous or improper purpose; or
 - the complaint does not appear to constitute professional misconduct or conduct unbecoming, professional incompetence or incapacity; or
 - the complaint is trivial or minor in nature and would not warrant charges; or
- B) Refer to the Fitness to Practice Committee if the complaint raises concerns about a Registrants' capacity among other issues; or
- C) Provide the Respondent with a copy of the complaint and require a written response. Subsequently, one of the following actions would result; or
- D) Attempt to resolve, if in keeping with the purposes of the professional responsibility process; or
- E) Refer the complaint to the IP process by appointing an IP and an IP Chair.



3. COMPLAINT TO AN INVESTIGATION PANEL

The IP collects the appropriate information in order to conduct a complete investigation into the complaint, if required. This may include written responses and interviews from both the Complainant and Respondent.

The IP can require the production of records relevant to the investigation and may request external legal or expert advice.

The IP may also attempt to resolve the complaint. Following an investigation, the IP has many options including:

- dismiss the complaint; or
- counsel the Respondent; or
- caution the Respondent; or
- with the consent of the Respondent agree to a reprimand and/or a variety of other requirements; or
- refer in whole or in part, the complaint to the Discipline Committee, and lay a formal charge or charges.

4. CHARGES

The IP will lay a formal charge if it determines that allegations of professional misconduct, conduct unbecoming, or professional incompetence should be considered by the DC.

The CEO will refer complaints in special circumstances directly to the DC Chair, which are considered charges.

5. COMPLAINT TO CHAIR OF DISCIPLINE COMMITTEE

Once charges have been laid, DC Chair will appoint a Hearing Panel to hear and decide the outcome of the charges against a Respondent.

6. HEARING

A Hearing Panel shall convene a hearing within ninety days of the Chair of the Hearing Panel receiving the charges. There are a number of procedural requirements as outlined in the By-Laws. The hearing shall be open to the public unless the matter in whole or in part meets specific restrictions.

Decision of Hearing Panel

If the Hearing Panel finds a Respondent guilty of professional misconduct, conduct unbecoming or professional incompetence, it may order fines, costs, and other remedial actions. Serious matters may result in suspension or cancellation of membership.

OTHER

Settlement Agreement

The CEO and the Respondent may propose a Settlement Agreement for the consideration of the Hearing Panel at any time prior to the commencement of a hearing. A proposed settlement is conditional upon acceptance by the Investigation Panel and the Hearing Panel to which the matter has been referred.

Complaints Review Committee

As mentioned above, a complainant is not a party in the process. However, a complainant may seek a formal review if the complaint they submitted is dismissed by the CEO or the Chair of the CC. The review would be performed by the CRC and would be triggered through the filing of a Notice to Review. The CRC has the authority to quash, vary or confirm decisions made by the CEO or the Chair of CC.



For more information on the complaint and disciplinary process, please refer to the CPA Nova Scotia By-Laws, which can be found under the "About Us" section at www.cpanova.ca