

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone 919-733-4222 • Fax 919-733-4209 • Web www.nccpaboard.gov

RECORD OF COMPLAINT

The Board investigates complaints filed against CPAs and CPA firms alleged to have violated North Carolina General Statute 93 and/or the North Carolina Accountancy Act including the Rules of Professional Ethics and Conduct. If the Board determines a CPA or CPA firm has violated the statutes and/or rules, the Board may impose disciplinary action on the CPA or the CPA firm. The Board does not intervene in fee disputes nor does the Board have authority to order monetary damages. If you have these type problems, you should consult an attorney.

Fields marked with * are required. Please answer all questions as completely as possible.

***COMPLAINANT** (your full name): _____

*Mailing Address: _____

*City: _____ *State: _____ *ZIP Code: _____

*Phone Number: _____ Fax: _____

Email Address: _____

Do you prefer to correspond with the Board via _____ mail or _____ email?

*Are you represented by an attorney in this matter? _____ Yes _____ No

Attorney's Name: _____

Mailing Address: _____

City: _____ *State: _____ *ZIP Code: _____

Phone Number: _____ Fax: _____

Email Address: _____

*Is there a pending or completed lawsuit regarding your complaint? _____ Yes _____ No

***RESPONDENT** (Name of CPA or CPA Firm): _____

*CPA Firm or Business Name: _____

*Mailing Address: _____

*City: _____ *State: _____ *ZIP Code: _____

*Phone Number: _____ Fax: _____

Email Address: _____

CPA's Certificate Number: _____

CPA's Home Address

Mailing Address: _____

City: _____ State: _____ *ZIP Code: _____

Phone Number: _____

***SUMMARY OF YOUR COMPLAINT**

Please provide a detailed, factual statement of your complaint.

***EVIDENCE IN SUPPORT OF YOUR COMPLAINT**

Please provide copies of any engagement letters, invoices, reports, tax returns, financial statements, correspondence, emails, contracts, agreements, or any other documents in support of your complaint. If possible, please redact identifying information such as Social Security numbers, account numbers, etc. A copy of your complaint and evidence in support of your complaint will be provided to the Respondent for his or her review and response. You may send a paper or electronic copy (CD or flash drive) of your evidence to the address shown below.

WITNESSES WHO CAN PROVIDE TESTIMONY SUPPORTING YOUR COMPLAINT

*Name: _____

*Mailing Address: _____

*City: _____ *State: _____ *ZIP Code: _____

*Phone Number: _____ Fax: _____

Email Address: _____

*Name: _____

*Mailing Address: _____

*City: _____ *State: _____ *ZIP Code: _____

*Phone Number: _____ Fax: _____

Email Address: _____

*Name: _____

*Mailing Address: _____

*City: _____ *State: _____ *ZIP Code: _____

*Phone Number: _____ Fax: _____

Email Address: _____

***VERIFICATION**

I confirm that the facts presented in the foregoing statement and in any documents submitted as part of this complaint are true to the best of my knowledge and belief.

*Signature: _____ *Date: _____

Please send completed form and evidence to:

Frank X. Trainor, Esq.
North Carolina State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605-1287