



North Carolina State Board of Certified Public Accountant Examiners

RECORD OF COMPLAINT

The Board investigates complaints against CPAs and CPA firms alleged to have violated North Carolina General Statute 93 or the North Carolina Accountancy Act, including the Rules of Professional Ethics and Conduct. If the Board determines that a CPA or CPA firm has violated the statutes or rules, the Board may impose disciplinary action on the CPA or CPA firm. The Board does not intervene in private disputes regarding the fees charged by a CPA, nor does the Board have the authority to order monetary damages. If you have this type of problem, please consult an attorney.

The Board does not have disciplinary authority over non-licensees, such as accountants. You can use the Board's database to verify if a person or business is licensed or registered with the Board. The NC Dept. of Justice may help you file a complaint against a non-licensee. If you have documentation showing that a non-licensee is using the title "CPA" or "certified public accountant," please send that information to the Board so it can take action to prevent further use of the CPA title by that person or business.

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: _____

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: _____

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: _____

Email Address: _____

CPA's Certificate Number: _____

***SUMMARY OF YOUR COMPLAINT**

Please provide a detailed, factual statement of your complaint. If you need additional space, please attach a separate sheet.

***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 document supporting your complaint. Please redact any identifying information, such as Social Security numbers and account numbers, to ensure confidentiality. The Board will provide the Respondent with a copy of your complaint and supporting evidence for their review and response. You may send a paper or electronic copy of your evidence to the address or email shown below.

WITNESSES WHO CAN PROVIDE TESTIMONY SUPPORTING YOUR COMPLAINT

Name: _____

Mailing Address: _____

City: _____ State: _____ ZIP Code: _____

Phone Number: _____

Email Address: _____

Name: _____

Mailing Address: _____

City: _____ State: _____ ZIP Code: _____

Phone Number: _____

Email Address: _____

Name: _____

Mailing Address: _____

City: _____ State: _____ ZIP Code: _____

Phone Number: _____

Email Address: _____

***VERIFICATION**

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

*Signature: _____ *Date: _____

Please send the completed form and evidence to:

Frank X. Trainor, Esq. (ftrainor@nccpaboard.gov)
North Carolina State Board of CPA Examiners
PO Box 12827
Raleigh, NC 27605-1287