

[Date]

Private & Confidential

[Name and Address]

Dear _____,

Re: Complaint with respect to the Professional Competence or Conduct of a CGA Ontario Member or Student:

This will confirm that on [date], you indicated that you wished to file a complaint regarding the professional competence or conduct of [name].

Any member of the public or profession who believes that he or she has a complaint with respect to the professional competence or conduct of a CGA Ontario member or student is able to bring that complaint forward for review through CGA Ontario's Complaint Process in one of three ways:

- (i) a verbal complaint;
- (ii) by e-mail;
- (iii) in writing.

In all three cases, following an initial assessment as to jurisdiction (e.g., that the person complained of is a CGA Ontario member or student), the complaint will be formalized in a written complaint. The Complainant (the person making the complaint) will be asked to provide the details outlined on the attached Complaint Form.

Once you complete and sign your name to the Complaint Form, please return it to us attention: Professional Regulation Department. We will review the Complaint Form to ensure that all of the required detail is included. The Complaint Form will then be delivered to the Respondent (the person whose conduct, actions, or inactions are the subject of the complaint) and the Respondent will be given 21 days to provide his/her Response.

Please contact us if you have any questions regarding the process of filing a Complaint or any related matters.

Yours truly,

Staff
Professional Regulation Department

Attachment: -CGA Ontario *Bylaws – Code of Ethical Principles and Rules of Conduct*
-Complaint Form

Complaint Form

This form is to be used by any individual or organization who believes that a CGA Ontario member(s) or student(s) or Ontario CGA firm (also referred herein as the “respondent”) has breached the Certified General Accountants of Ontario *Bylaws – Code of Ethical Principles and Rules of Conduct* or has failed to meet the standards of professional competence of the Certified General Accountants of Ontario *Bylaws – Code of Ethical Principles and Rules of Conduct*.

The Complaint Form must include the signature of the complainant (the person making the complaint) and, if the complainant is an organization, the signature of the signing officer representing said organization. An improperly completed Complaint Form will delay processing and may result in the Complaint Form being returned to the complainant for re-submission.

PERSONAL INFORMATION *(Please print clearly or type)*

Your full name:

Name of your organization: *(if applicable)*

Your address:

Your home phone number:

Your work phone number:

Your fax number:

Your e-mail address:

CONTACT PARAMETERS

May we contact you at work? yes no

May we fax you? yes no

May we e-mail you? yes no

INFORMATION CONCERNING YOUR COMPLAINT

1. Name and contact information of the CGA Ontario member(s) or student(s) or Ontario CGA firm that is the subject of your complaint (*include mailing address, phone and fax numbers*)

2. Please describe the complaint in your own words or provide the details as outlined below (*use a separate sheet of paper and attach to this form*)

a) Relevant facts and events:

[Describe below the nature of the complaint and particulars. This includes full details as to times, dates, the alleged conduct; any supporting evidence or witnesses; and, any additional facts/information pertaining to the complaint that may be relevant.]

b) Details of any discussions between you and the CGA Ontario member(s) or student(s) or Ontario CGA firm :

[Outline the details of any discussions with the respondent(s) in an effort to discuss and/or resolve the complaint]

c) What is your desired outcome/result from proceeding with this complaint?

d) Please list any supporting documents relevant to this complaint that you will be attaching copies of (*do not send originals*)

I understand that the complaint that I have submitted and all documents I have provided in support of the complaint will be provided to the respondent to allow him or her to provide a full response to the complaint, unless that disclosure breaches the confidentiality of neutral third parties. I also understand that the respondent may release from his or her files documents that are relevant to this complaint so as to afford him or her an opportunity to respond to the complaint. I understand that the respondent is to disclose no greater personal information than is reasonably required to respond to the complaint. Finally, I agree that documents or the contents therein that I receive from the respondent or the Association during the course of the investigation of this complaint will be used only for the purpose of this complaint and that any other use is prohibited

Signature

Date

Once you have completed this form, please review the contents to determine whether all appropriate information has been provided. Please submit this form and your supporting documents to:

**Certified General Accountants of Ontario, Professional Regulation Department
240 Eglinton Avenue East, Toronto, Ontario M4P 1K8 or Fax: 416-322-7451**