



GEORGIA STATE BOARD OF ACCOUNTANCY

Explanation of the Complaint Process

Persons practicing in the profession of public accountancy within the State of Georgia are required by state law to be licensed under the Georgia State Board of Accountancy. These requirements are published in Georgia law; the Official Code of Georgia Annotated, (O.C.G.A.) Title 43. The General Assembly passed House Bill 291 during the 2014 Legislative Session which provided that the Georgia State Board of Accountancy be transferred from the Secretary of State to the State Accounting Office.

General Licensing Requirements

The Board is charged with licensing persons who practice this regulated business and profession. Licensees must have successfully completed specific requirements, such as education, experience, and examination. Licensees are required to maintain a current license that must be renewed every two years.

Complaint Process

- If you wish to file a complaint concerning the practice of a licensee, you should submit the complaint in writing to the **Georgia State Board of Accountancy, 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334**, by submitting the form found below. Upon receipt of your complaint, you will receive an acknowledgement from the board.
- Your complaint must include your name, address and telephone number; the name and address of the person being reported; a detailed description of the violation, and any other pertinent information. This means all supporting documents (i.e. business records, cancelled checks, billing statements, proposals, etc.) that could be used to support your complaint.
- The Board only has the legal jurisdiction over an individual's or firm's license to practice and can only discipline an individual if a violation of the laws and rules governing practice have been violated.
- The Board will accept and process anonymous complaints. However, the Board would prefer to receive complaints that are not sent anonymously to ensure the investigative process is not hindered should additional information be needed.

Investigations

- Your complaint will be given serious consideration by the board and further investigative action may be taken, if appropriate. You may or may not be contacted by a board Investigator. A referral of your complaint for further investigation does not necessarily mean that a licensing violation has occurred.
- Investigations are completed as soon as possible, depending upon the nature and circumstances of the complaint.
- **Investigations are confidential by law; we are unable to divulge receipt of or updates on the status of a complaint over the phone.**
- Georgia law requires that investigative files are confidential for any purpose other than a hearing before the board; however, the board is authorized to release the records to another enforcement agency or lawful licensing authority.

Unlicensed Practice

- If you submit a complaint regarding unlicensed practice, your complaint should include the name of the person and/or business that is practicing without a license and the address where unlicensed practice is occurring. Also, please include copies of any advertisements or other supporting documentation that you may have received regarding the unlicensed practice.
- Persons who practice a regulated business or profession without a license may be ordered to cease and desist the practice and may be fined by a board.
- If a cease and desist order is refused by the unlicensed individual, the board is required to take the matter to a hearing.
- The board may also petition the court for an injunction against further unlicensed practice.
- Many licensing laws also subject unlicensed persons to criminal prosecution by local authorities.

Disciplinary Action

- The board may discipline a license holder if it determines that a violation of the board's laws, rules and/or regulations has occurred. A licensee who violates these laws, rules and/or regulations may be subject to disciplinary action, such as a fine, reprimand, suspension or revocation of the license.
- When the Board seeks to sanction a license holder and the license holder does not voluntarily enter into a consent agreement/order with the board, the board may be required to go to an Administrative Hearing. When cases proceed to a formal hearing; the decision is made by an administrative law judge in accordance with the Georgia Administrative Procedures Act. If a hearing is conducted, you as the complainant may be called upon to testify, and your identity as a complainant may become

known.

- After the formal hearing is conducted, the administrative law judge issues a ruling (Initial Decision and recommended disciplinary action). The licensee may request, or the board, on its own, may seek review of the administrative law judge's decision. After the final decision is issued, the licensee may appeal that decision to the Superior Court of Fulton County.
- The disciplinary procedure is lengthy and may take months to complete. However, it is designed to ensure due process and to protect the rights of the individuals involved.

Business Practice/Billing Disputes

- Most boards generally do not have legal jurisdiction over business practices/billing/fee disputes. The boards have no authority to set fees or settle fee disputes. You will need to seek legal counsel or seek a remedy in the civil court arena for issues dealing with business practices/billing/fee disputes.

Possible Resolutions

- Close with no violation/insufficient evidence – you will be notified of this action.
- Close with a letter of concern - this action is taken if there is no violation of the laws and rules governing practice but the board wants to express its concern to the practitioner surrounding the complaint. You will be notified that the complaint has been closed; however, a letter of concern is private and cannot be divulged.
- Closed with an Order for Monies received – this action is taken when a fine has been paid for a violation discovered during an inspection. This information is public.
- Close with a private consent order – the action is taken when there is a violation of the laws and rules governing practice. However, the matter is closed with a private agreement between the licensee and the board. A private consent order is private and cannot be divulged.
- Close with a public consent order – the action is taken when there is a violation of the laws and rules governing practice. The matter is public and you will be notified of the Board's decision. This information is posted on the licensees' public license record.

Acknowledgement

- The state board may share the complaint with the individual or firm involved in order to obtain a response and to evaluate the merits of the complaint. You are required to sign and date this acknowledgement if you want the complaint to be considered by the board.

What to expect

- You may expect the state board to be genuinely concerned with your complaint. It will be reviewed and investigated thoroughly. You will receive notice from the board when the complaint is received. If the complaint does not fall within the legal jurisdiction of the board, you will receive notice to that effect. When appropriate, the board will investigate and resolve the complaint.
- Please remember that Investigations are confidential; we are unable to provide updates concerning the status of a complaint. Once the investigative process is completed, you will be notified.

Conclusion

The Georgia State Board of Accountancy hopes that the matter giving rise to your complaint will be handled in a manner which will give you confidence in our earnest desire to protect the public and to improve the regulated business and profession of public accountancy.

******Please complete the Complaint Form, below, in its entirety. Attach additional pages of explanation, as necessary.******



GEORGIA STATE BOARD OF ACCOUNTANCY COMPLAINT FORM

YOUR INFORMATION

Your Name (Required): _____

Address (Required): _____

Telephone No. (Required): _____

Email Address (Required): _____

Fax No.: _____

AREA OF COMPLAINT

Please place an "X" next to the area that pertains to this complaint:

_____ Quality of service

_____ Unlicensed practice

_____ Unprofessional conduct

_____ Other (Please describe.) _____

INFORMATION ABOUT INDIVIDUAL OR FIRM INVOLVED

Name of Licensee/Firm: _____

License Number: _____

Address: _____

Phone Number: _____

DETAILED COMPLAINT INFORMATION

Please provide a detailed explanation of your complaint, including name(s), address(es), dates, etc. regarding all parties involved:
