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
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:

_______________________________________________________________________

_______________________________________________________________________

_______________________________________________________________________

_______________________________________________________________________
I acknowledge that a copy of this complaint may be provided to the individual or firm involved so that a response may be obtained and evaluated by the Board. Failure to sign this acknowledgement may result in no further action taken.

Signature

Date

Your complaint will be given serious consideration by the Board and further investigative action may be taken, if appropriate. You may be contacted by the board investigator. A referral of complaint for further investigation does not necessarily mean that a violation has occurred. Investigations are completed as soon as possible, (pursuant to O.C.G.A. 43-1-19(h)(2)) for any purpose other than a hearing before the board; however, the board is authorized to release such records to another enforcement agency or lawful license authority.