



## Kentucky State Board of Accountancy

332 W. Broadway, Suite 310

Louisville KY 40202

Phone: (502) 595-3037

Fax: (502) 595-4500

cpa.ky.gov

### Complaint Form

**Before completing this form please read the attached instructions.**

PLEASE PRINT OR TYPE:

1. Your name and address:

\_\_\_\_\_

(Last)

\_\_\_\_\_

(First)

\_\_\_\_\_

(Middle initial)

\_\_\_\_\_

(Address)

2. Telephone number where you may be contacted during the day regarding your complaint:

\_\_\_\_\_

3. The name, address and telephone number of the CPA involved in the complaint (**see note below**):

CPA/Firm \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_

NOTE: If you are complaining about more than one CPA, please use a separate sheet to respond to questions 3 through 6 for each CPA, or make copies of this form for each CPA.

Please attach **copies** of any documents related to your complaint including, but not limited to: correspondence, contracts, or bills received. You should retain the **originals** of these documents.

4. Have you attempted to resolve your concerns with the CPA? ( ) Yes ( ) No

5. Was there a written agreement entered into between you and the CPA? ( ) Yes ( ) No  
(If Yes, please attach copy)

6. Attach a letter to this form explaining your complaint (see item number 5 on page two). Also attach copies of related documents.

**By signing this document I grant permission to release my name and the information related to this complaint to the CPA as noted above and further authorize the Board staff and members to investigate this complaint.**

Signature \_\_\_\_\_ Date \_\_\_\_\_

**INSTRUCTIONS FOR FILING A COMPLAINT AGAINST A CPA**

1. The complaint or request may be submitted on a Kentucky State Board of Accountancy Complaint Form.
2. Provide your name, complete mailing address, and daytime telephone number with area code.
3. Provide the names, addresses and daytime telephone numbers of any other person (or business entities) that have been harmed or may have relevant information.
4. Provide the name and address of the CPA and CPA firm.
5. Provide a description of how you were harmed by the CPA.
  - a) Specify the improper actions of the CPA.
  - b) Describe the evidence that is available and provide copies of the CPA's reports, correspondence, invoices, or other written items to substantiate the complaint.
  - c) Provide the name, address, and daytime telephone number of any witness that could provide testimony to support your complaint.
6. If you have a signed engagement agreement (contract) with the CPA, a copy must be provided.
7. By signing the complaint form, you agree that the information supplied in response to the questions above can be disclosed to the CPA in connection with the Board's investigation.
8. We will acknowledge your complaint after it is received but may not contact you unless we need more information until the complaint is resolved. Depending on the complexity of the complaint, it may take as long as six to nine months, possibly longer, to resolve your complaint.
9. Mail your complaint to:

**Kentucky State Board of Accountancy  
332 W. Broadway Suite 310  
Louisville, KY 40202**

10. **Fee disputes.** If your complaint concerns the amount of fees charged for services, the Board will not be able to help you. Fee disputes between a CPA and client are not under the jurisdiction of the Board of Accountancy.
11. **Records disputes.** If the complaint concerns the failure of the CPA to return your original records after you have sent a written demand for them, please provide a detailed list of the client's records that have been retained and a copy of your written request for the records.