

**CHARTERED PROFESSIONAL
ACCOUNTANTS OF ONTARIO**

**REGULATION 7-2
REVIEWER OF COMPLAINTS**

**Adopted by the Council pursuant to the Bylaws on June 16, 2011, as amended to June 18,
2014, and continued under the *Chartered Professional Accountants of Ontario Act, 2017.***

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Adopted by the Council pursuant to the Bylaws on June 16, 2011, as amended to June 18, 2014, and continued under the *Chartered Professional Accountants of Ontario Act, 2017.*

Definitions

1. In this regulation, words have the same meaning as they do in the Act and bylaws and:
 - 1.1 “complainant” includes a person making a complaint to the Professional Conduct Committee regarding the conduct of a Member, Student or firm, and a person acting on their behalf, but does not include any other person, regardless of interest; and
 - 1.2 “complaint” includes any matter set out in the complaint of the complainant, and matters necessarily ancillary thereto, but does not include any other matter or complainant.

Request for Review

2. A complainant may request a review of the decision of the Professional Conduct Committee not to refer the complaint to the Discipline Committee, except as provided in section 3, below.
3. There shall be no request for review of a complaint if the Professional Conduct Committee has referred the matter to the Registrar for consideration as a capacity matter, unless the Registrar has referred the complaint back to the Professional Conduct Committee and that Committee has thereafter determined not to refer the complaint to the Discipline Committee.
4. The complainant shall make a request for review within thirty (30) days of being notified of the decision of the Professional Conduct Committee as set out in sections 2 and 3, above, and the request shall be:
 - 4.1 addressed to General Counsel;
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 - 4.2 in writing, setting out a concise statement of the reasons for the review;
 - 4.3 signed by the complainant; and
 - 4.4 accompanied by the fee payable for the review.

5. A request for review may be, but need not be, in Form 7-2A.

Office of the General Counsel

6. The Office of the General Counsel shall accept any request for review that complies with all the requirements of section 4, and shall acknowledge in writing the receipt of all requests for review and whether the request has been accepted.

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7. General Counsel shall, upon accepting a request for review, requisition from the Professional Conduct Committee a copy of its file of the review or investigation of the complaint.

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8. Upon receipt of the file, General Counsel shall forward the file and the request for review to the Reviewer of Complaints.

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Powers of Reviewer

9. The Reviewer of Complaints shall consider the request for review and the file of the Professional Conduct Committee, and shall refer the complaint back to the Professional Conduct Committee if the Reviewer determines that one or more of the following circumstances exist:

9.1 The Professional Conduct Committee failed to follow appropriate procedures in arriving at its decision;

9.2 There is reason to suspect a lack of independence on the part of any member of the Professional Conduct Committee who participated in the decision; or

9.3 The Professional Conduct Committee failed to give due consideration to all of the available evidence in arriving at its decision.

10. The Reviewer of Complaints may require that the complaint be reconsidered by the members of the Professional Conduct Committee making the reviewed decision, or that it be considered by members not involved in the reviewed decision as though that decision had not been made.

Assistance for the Reviewer

11. The Reviewer of Complaints may receive such technical and other assistance as he or she considers necessary to review a complaint, and shall disclose the fact and nature of such assistance to the complainant and the Professional Conduct Committee.

Reporting by the Reviewer

12. The Reviewer of Complaints shall, in writing, advise the complainant, the Professional Conduct Committee and General Counsel in writing of the decision whether or not to refer a complaint back to the Professional Conduct Committee, and the reasons therefor.
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13. If the complaint concerns a Member who holds a public accounting licence, the Reviewer of Complaints shall advise the complainant of the right to request a review by the Public Accountants Council of CPA Ontario's handling of the complaint.
14. The Reviewer of Complaints shall report to the Council annually:
 - 14.1 the number of reviews received;
 - 14.2 any matters referred back to the Professional Conduct Committee, with the reasons therefor but without identifying any person involved; and
 - 14.3 any concerns or recommendations regarding the processes and procedures of CPA Ontario.
15. Prior to making the report to the Council, the Reviewer of Complaints may meet with representatives of the management of CPA Ontario to discuss matters arising from the review of complaints.

Appointment of the Reviewer

16. The Council shall appoint the Reviewer of Complaints, and may appoint an alternate, for a term not exceeding three years, and shall fix the remuneration of the Reviewer of Complaints and alternate for that term.
17. The Reviewer of Complaints and alternate may be re-appointed by the Council.
18. In any review for which the Reviewer of Complaints has a conflict or is otherwise unavailable to act, the alternate shall act as the Reviewer of Complaints and shall have all the powers and duties of the Reviewer of Complaints.
19. The Reviewer of Complaints shall:
 - 19.1 be a lawyer member in good standing with the Law Society of Upper Canada;
 - 19.2 have specific expertise in the areas of administrative law and professional regulation; and

19.3 not be or have been a Student or Member.

Professional Conduct Committee

20. The Professional Conduct Committee, upon request of General Counsel, shall forward to General Counsel a copy of its file of its review or investigation of a complaint, and shall ensure it contains all documents and information in its possession relating to the complaint, except for any documents over which solicitor-client privilege is asserted.

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21. Should the Reviewer of Complaints decide a complaint is to be reconsidered by the members of the Professional Conduct Committee making the reviewed decision, those members shall consider, in determining whether to refer the complaint to the Discipline Committee:

21.1 the initial review or investigation;

21.2 any further investigation deemed appropriate by the Professional Conduct Committee; and

21.3 any further information or representations received from or through the Reviewer of Complaints or any other person.

22. Should the Reviewer of Complaints decide a complaint is to be considered by members of the Professional Conduct Committee other than those making the reviewed decision, the members considering the complaint shall consider the items contained in section 21 and shall, in addition, have no communication with the members of the Professional Conduct Committee making the reviewed decision.

23. A decision of the Professional Conduct Committee made pursuant to sections 21 or 22 not to refer the complaint to the Discipline Committee shall be reported in writing, together with the reasons therefor, to the Reviewer of Complaints and the complainant.

24. A decision of the Professional Conduct Committee made pursuant to sections 21 or 22 is final and conclusive, and not subject to further review, except as provided in section 13.

Fees

25. A complainant shall remit in full to CPA Ontario the amount of \$100 CAD with a request for review, and no request shall be considered without payment of that fee.

26. The fee shall be returned to the complainant upon the Reviewer of Complaints referring a complaint back to the Professional Conduct Committee for consideration.