

Council Guideline No. 2007 – 5

**Processes, Procedures and Practices for Conducting
a Review Pursuant to s. 22 of the *Public Accounting Act, 2004***

Section 22 of the Public Accounting Act, 2004 (the “Act”) provides that a member of the public:

- (i) who has made a complaint about the conduct of a Licensed Public Accountant (LPA) to the designated body that is responsible for the issuing of a licence to the LPA to practice public accounting; and
- (ii) who has exhausted the internal procedures of the designated body available for the handling of the complaint; and
- (iii) who remains unsatisfied with the manner in which the complaint was handled;

may request that the Public Accountants Council for the Province of Ontario (the “Council”) review the designated body’s handling of the complaint.

This Council Guideline outlines the processes, procedures and practices for any reviews conducted by the Council pursuant to section 22 of the Act.

Public Complaints Reviewed by the Council

1. The Council may appoint, for such term as it may specify, a review committee, consisting of at least three (3) members of the Council to conduct reviews in accordance with section 22 of the Act and the procedures outlined below.
2. Where a member of the public who has made a complaint about the conduct of an LPA to a designated body and who has exhausted the internal procedures of the designated body available for the handling of the complaint remains unsatisfied with the manner in which the complaint was handled, the member of the public may request that the Council review the designated body’s handling of the complaint by making a written application to the Council in substantially the form annexed as Schedule A to this Council Guideline (the “Review Application Form”).
3. The Council’s ability to review the designated body’s handling of the complaint is limited to decisions of the designated body’s investigating committee regarding the conduct of an LPA and does not extend to decisions of the designated body’s disciplinary or appeal committees.
4. The Council shall consider any written application made by a complainant for a review of the designated body’s handling of the complaint, provided the application for a review is received not later than thirty (30) days from the date that all internal procedures of the designated body have been exhausted for handling the complaint (i.e. not later than 30 days from the date the decision of the designated body’s independent reviewer was communicated to the complainant).
5. The Council shall acknowledge receipt of the Review Application following filing by the member of the public.

6. The Council shall notify the designated body and the LPA who was the subject of the complaint that a review of the designated body's handling of the complaint has been requested by a member of the public.
7. The Council may request, and the member of the public or the designated body shall provide, as applicable, any information or documentation required in order for the Council to conduct its review of the designated body's handling of the complaint.
8. The Council shall conduct all reviews of the designated body's handling of the complaint in a timely manner.
9. The Council may recommend that the designated body investigate the complaint more fully if it finds that:
 - a. the designated body failed to follow appropriate procedures in arriving at its decision;
 - b. there is reason to suspect that there is a reasonable apprehension of bias on the part of any members of the designated body who participated in the decision;
 - c. the designated body did not give due consideration to all of the evidence available in arriving at its decision; and
 - d. such further or other circumstances exist, as determined by Council, that justify a recommendation that the designated body investigate the complaint more fully.
10. The Council shall be entitled to obtain such technical or other assistance as it considers necessary from time to time to properly fulfill its role.
11. The Council shall advise the member of the public, the designated body and the LPA who was the subject of the complaint in writing of its decision whether or not to recommend that the designated body investigate the complaint more fully and the reasons for the decision.
12. The decision of the Council whether or not to recommend that the designated body investigate the complaint more fully shall be final and shall conclude the review.
13. Following a recommendation by the Council that the designated body should investigate the complaint more fully, the designated body shall give written reasons for any subsequent decision relating to the complaint to the member of the public and to the Council.
14. Following a recommendation by the Council that the designated body investigate the complaint more fully, the decision made by the designated body's investigating committee shall be final and conclusive.

Reference:

Section 22 of the *Public Accounting Act, 2004*

Approved and Adopted by the Council on May 27, 2008

Signed: "Glorianne Stromberg"

Glorianne Stromberg, Chair and Secretary