



INSTRUCTIONS TO COMPLAINANT: Before filing a Statement of Complaint, it is recommended that you first contact the CPA or his/her firm about your complaint to see if the matter can be settled.

To file a complaint, print and complete this form and return it to the MACPA office, with additional materials that support your statement (if applicable). Remember to sign and date the form.

The MACPA has jurisdiction only in matters that pertain to its members. To verify that the CPA you are filing a complaint against is an MACPA member, contact the Association at 248.267.3700.

Questions regarding Statements of Complaint should be directed to the MACPA Regulatory Affairs Department at 248.267.3700.

YOUR COMPLAINT IS AGAINST

1. Name of MACPA Member _____
2. Firm _____
3. Address (number and street) _____
4. City _____ State _____ ZIP _____
5. Telephone Number _____
6. E-mail _____
7. Name of person you dealt with (if different) _____

INFORMATION ABOUT YOU

8. Name _____
9. Address (number and street) _____
10. City _____ State _____ ZIP _____
11. Telephone Number: Day _____ Evening _____
12. E-mail _____

MACPA ETHICS STATEMENT OF COMPLAINT CONT.

I give my permission for the release of all relevant information and records to the Michigan Association of Certified Public Accountants (MACPA) for its use in the review of my complaint.

Your signature

Date of Signature

For MACPA Use Only

Member # _____ Assigned to _____ Case # _____

The MACPA Professional Ethics Task Force and the Professional Ethics Division of the American Institute of CPAs (AICPA), under the guise of the Joint Ethics Enforcement Program (JEEP), coordinate investigations of complaints filed against MACPA and/or AICPA members.

Upon review of a Statement of Complaint, an MACPA Professional Ethics Task Force investigator will assess whether a violation of the AICPA's Code of Professional Conduct may have been committed. If there is a perceived violation, the complainant and the respondent will be notified that an investigation has begun. The complainant may be asked to provide additional information throughout the investigative process before a final determination is made.

Information submitted to the Professional Ethics Task Force is strictly confidential and only accessible to Ethics Task Force members and staff liaisons. Only cases that result in member suspension, termination or formal admonishment will become public record.

The MACPA Professional Ethics Task Force recommends complaints filed with MACPA/AICPA also be filed with the State of Michigan. For additional information on filing a complaint with the State of Michigan, contact the Michigan State Board of Accountancy at 517.241.9249.

Return to:

Michigan Association of Certified Public Accountants (MACPA)

PO Box 5068

Troy, MI 48007-5068

p. 248.267-3700 / f. 248.267.3737

e. legislation@michcpa.org