SUBCHAPTER 08I - REVOCATION OF CERTIFICATES AND OTHER DISCIPLINARY ACTION

21 NCAC 08I .0101 DISCIPLINARY ACTION

(a) Any person may file a complaint with the Board against a CPA, pursuant to G.S. 150B, Article 3A for disciplinary action against a CPA for violations of G.S. 93 and this Chapter.

(b) The complaint form, which can be found on the Board's website or may be requested from the Board, requires the complainant to set forth the facts upon which the complaint is based. The complainant shall confirm that he or she believes the facts stated in the complaint are true and that he or she is prepared to prove them at a hearing. The complaint form shall contain the following:

- (1) The full name, mailing address, phone number, email address, and preferred method of contact for the complainant;
- (2) If represented by attorney, the attorney's name, address, phone number, and email address;
- (3) Identification as to whether there is a pending or completed lawsuit regarding the complaint;
- (4) The name of the CPA respondent, CPA business name, mailing address, phone number, email address, and CPA certificate number, if known;
- (5) A summary of the complaint;
- (6) Evidence to support the complaint including copies of business documents such as engagement letters, tax returns, financial statements, and correspondence;
- (7) A list of witnesses who can provide testimony to support the complaint, including their names, mailing addresses, phone numbers, and email addresses; and
- (8) A verification by the complainant confirming the facts and supporting documents presented as part of the complaint are true to the best of their knowledge or belief.

(c) The complaint shall be filed in the office of the Board. The Board's professional standards staff shall open a case file, notify the complainant of receipt of the complaint, notify and provide a copy of the complaint to the respondent named in the complaint, and conduct an investigation of the allegations in the complaint. Based upon the investigation and the recommendation of the Professional Standards Committee of the Board appointed by the Board President, and with the approval of the Board, the professional standards staff may do any of the following:

- (1) close the case without prejudice;
- (2) close the case with prejudice:
- (3) prepare a Consent Order;
- (4) apply to the courts for injunctive relief; or
- (5) prepare a proposed Hearing Notice.

The Professional Standards Committee shall determine whether the allegations in a case warrant applying to the courts for injunctive relief and whether the allegations in the proposed Hearing Notice, if proven, warrant a contested case proceeding pursuant to G.S. 150B-38 through G.S. 150B-42. A copy of any Hearing Notice filed and application for injunctive relief applied for shall be provided to the complainant in that matter.

(d) The Board shall notify the complainant and the respondent in any complaint filed with the Board of the disposition of the case and shall publish or announce the disciplinary action against a CPA.

History Note: *Authority G.S. 55B-12; 57D-2-02; 93-12(9);*
Eff. February 1, 1976;
Readopted Eff. September 26, 1977;
Amended Eff. April 1, 1994; May 1, 1989; June 1, 1985; October 1, 1984;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014;
Amended Eff. May 1, 2017;
Readopted Eff. June 1, 2026.