

Oregon Board of Accountancy

Complaint Investigation Process

The Oregon Board of Accountancy (Board) may investigate complaints that are received from any member of the public or based on information received or known by the Board. The complaint may proceed as either an Inquiry, an Investigation, or both.

Both the Complainant and the person against whom the complaint is issued (Respondent) are notified that an Inquiry and/or Investigation have been opened. Inquiries and Investigations are conducted in the order received, which may be modified based on the risk of potential harm to the public, and may not commence immediately based on the current backlog of pending Inquiries and Investigations.

Inquiries

When a complaint is received, Board Staff may open an inquiry to obtain additional information in regards to the complaint. The information will be used to determine whether or not there is a potential violation of Board Statutes or Board Rules. The information obtained may be reviewed by the Oregon Board of Accountancy's Complaints Committee (BOACC) meetings in Executive Session. In Executive Session, the BOACC may recommend to Board Staff to obtain additional information or to open an Investigation. If the BOACC comes to a consensus in Executive Session that the recommendation to the Board should be to close the inquiry, the BOACC will vote on that recommendation in Public Session. The BOACC's recommendation must be ratified by the Board before the Inquiry is closed.

Investigations

Board Staff may open an Investigation when a complaint is received or upon receiving a recommendation from the BOACC to open an Investigation from an Inquiry. Board Staff may contact the Complainant and/or Respondent for additional information. Once the investigation process is complete, Investigations usually proceed to the BOACC and the Board for their consideration. In some instances, Investigations may proceed directly to the Board for its consideration. All Investigations must be considered by the Board and cannot be resolved at the Board Staff level.

If the Investigation proceeds to the BOACC, the Respondent will be provided with a copy of the investigation report and an invitation to the BOACC meeting when the Investigation is being considered. The Respondent may provide a written rebuttal to the investigation report and attend the BOACC meeting to answer any questions the BOACC may have. The BOACC will consider the Investigation in Executive Session. Since it is an advisory committee, the BOACC will not determine the final outcome of the Investigation. In Public Session, the BOACC may make a recommendation vote(s) to the Board on whether there are potential violations of Board Statutes or Board Rules.

The Board will then review the investigation report along with any recommendation by the BOACC in Executive Session. The Respondent will be notified of when the Board will consider the Investigation and will be provided an opportunity to provide a written rebuttal to the BOACC's recommendation, if any, and an invitation to attend the Board meeting to briefly address the Board in Executive Session. In Public Session, the Board may vote on whether there is sufficient evidence that a violation(s) of Board Statutes or Board Rules occurred. If the Board votes that there is sufficient evidence for a violation, Board Staff will resolve the matter with the Respondent in a Settlement Agreement or a Contested Case.

Please note that information obtained during the investigation process remains confidential until finally resolved by Board action. Additionally, discussion in Executive Session is confidential and is not subject to disclosure. Respondents and Complainants may attend the Public Session of the BOACC or Board meetings. Only Respondents may be invited to attend Executive Session of those meetings.

The BOACC and the Board meet approximately four to five times a year. The meeting schedule for the BOACC and Board meetings may be viewed on the Board's website www.oregon.gov/boa. Please contact the Board investigator assigned to your Inquiry or Investigation if you have any additional questions about the complaint process.