



Ethics Complaint & Discipline Policy

Intent:

CPB Canada is recognized as the leading organization in Canada for developing and maintaining excellence in the bookkeeping industry. CPB Canada members, including students, employees, sole proprietors, firms, and professional corporations, are expected to adhere to the highest professional and ethical standards, which includes but is not limited to the CPB Canada Code of Ethics & Professional Conduct.

This policy speaks to the complaint and discipline structure and process related to ethics and professional conduct complaints and violations. It demonstrates to members CPB Canada's willingness to protect the value of membership by maintaining professional standards, and to the consuming-or client-public CPB Canada's willingness to ensure compliance to those standards.

Complaints Against a Member:

Any person who believes that a member has violated the CPB Canada Code of Ethics & Professional Conduct may make a complaint by completing a COMPLAINT FORM and submitting it to CPB Canada.

CPB Canada has no jurisdiction to hear fee-related disputes between members and their clients or former clients, nor does it have any ability to award damages and/or restitution to a client or former client of a member.

Upon receipt of a duly completed COMPLAINT FORM, the CEO of CPB Canada, or their designate, will conduct a preliminary review to ensure it meets the following criteria:

- The complaint concerns one or more current members of CPB Canada.
- The complaint concerns conduct which falls within CPB Canada jurisdiction as defined by the CPB Canada Code of Ethics & Professional Conduct; and



- The allegations, if true, are sufficiently serious to warrant further investigation.

A complaint that does not satisfy all these criteria will not be investigated and the Complainant will be advised in writing, and CPB Canada will take no further action.

CPB Canada itself may initiate an investigation pursuant to this policy for any suspected breach of the CPB Canada Code of Ethics & Professional Conduct.

Depending on the severity of the allegations, or in circumstances where a member faces criminal charges related to the complaint and/or breach of the Code of Ethics & Professional Conduct, CPB Canada may impose interim measures (i.e., temporary suspension) pending the outcome of the investigation and/or criminal proceeding.

Investigation

If a complaint meets the criteria set out above, the CEO, or their designate, shall attempt to contact the Respondent(s) by telephone and advise them that a complaint was filed against them. The CEO will follow that with an email to the Respondent(s), which contains a copy of the complaint made against them and a copy of the Complaints and Discipline Policy, as amended from time to time, that is applicable to the events described in the complaint.

The Respondent(s) shall have an opportunity to respond to the complaint in writing and provide any evidence they deem relevant. The CEO will appoint an Investigation Panel consisting of three or more persons at their discretion. The Investigation Panel members will be screened to ensure there is no conflict of interest.

The Investigation Panel shall consist of Members of equal or greater level to the Respondent(s) within CPB Canada's pathway to certification. It may also include one or more independent third parties with experience in investigations of such nature (regulatory body, lawyer, HR, etc.).

The Investigation Panel will seek to conduct interviews with the Complainant(s), the Respondent(s), and any potential witnesses. It will review such documents as it



deems necessary and appropriate and will summarize its findings in a confidential report to the CPB Canada Ethics and Discipline Committee (“EDC”). If appropriate, the report will include recommendations for assistance, disciplinary actions, or sanctions. The Investigation Panel will strive to deliver its report within 60 days of being empaneled and in receipt of relevant documents.

Ethics and Discipline Committee (EDC)

Where the Investigation Panel determines that there has been a breach of the CPB Canada Code of Ethics & Professional Conduct, the EDC shall be tasked, subject to the following, with determining the appropriate sanction(s), if any. The EDC shall consist of CPB Canada members as its’ Committee Terms of Reference (TOR) dictates.

Within 30 days of receipt of the Investigation Panel’s report, the EDC shall meet to determine the appropriate sanction(s), if any, and present its report to the Board of Directors, if appropriate. The sanctions may include but are not limited to one or more of the following:

- A reprimand.
- Direction to successfully complete a course of studies or examinations or both.
- Direction to work under supervision for a stated period or until compliance with other conditions.
- Direction to take professional counselling to overcome disabilities or addictions; and/or
- Any other sanction as may be deemed appropriate in the circumstances.
- The following sanctions may be recommended by the EDC, but require approval of the Board of Directors:
 - Suspension of membership for a stated period, or pending compliance with specified conditions.
 - Revocation of any CPB Canada credential, certification, or designation, with the opportunity to re-qualify and re-write for such credential,



- certification, or designation at the end of six months from this determination.
- Removal from publication on any membership directory on the CPB Canada website; and/or
 - Cancellation of CPB Canada membership.

The EDC may also make recommendations to the Board of Directors and/or the Respondent(s) to influence future member conduct and practice.

Annually, the EDC will summarize and report all Code of Ethics & Professional Conduct complaint activity to the CPB Canada Board of Directors.

Communicating the Outcome

The CPB Canada CEO, or their designate, shall communicate the findings and sanctions, as determined by the EDC, to the Complainant(s) and Respondent(s). The Investigation Panel members that were involved will also receive the final decision and an update regarding the sanctions imposed.

Upon request and subject to entering into a confidentiality agreement, CPB Canada will release a copy of the Investigation Panel's confidential report to the Complainant(s) and Respondent(s).

The parties to the complaint will be provided with a copy of the CPB Canada Appeals Policy upon request.

Protection of CPB Canada

Protection against compulsion

Neither CPB Canada, nor any of its employees, officers, or directors, nor any member of the Investigation Panel, EDC, or Appeals Panel, is a competent or compellable witness in a proceeding concerning the complaint or anything done under the Complaint and Discipline Policy and/or Appeals Policy (collectively, the "Policies").

Confidentiality



No CPB Canada committee or panel member, employee, director or officer, or other person acting on behalf of or under the direction of CPB Canada, shall disclose to any person any information obtained in the investigation of a complaint under the Policies, except for the purposes of the investigation and/or discipline of a member pursuant to such Policies.

Protection from action

No action or other proceeding lies or shall be instituted against CPB Canada, or any of its employees, officers, or directors or against any member of the Investigation Panel, EDC, or Appeals Panel acting pursuant to the Policies for any act done in good faith in the exercise or performance or the intended exercise or performance of any power or duty under the Policies or for neglect or default in the good faith exercise or performance of such power or duty.

Review of decisions

Except for an appeal pursuant to the CPB Canada Appeals Policy, the decision or action taken by CPB Canada or any of its committees or panels, is final and conclusive for all purposes and,

- a) shall not be challenged, reviewed, prohibited, restrained, or quashed in any court; and
- b) is not subject to any proceedings or process in a court or other quasi-judicial tribunal.