

# Complaints handling policy



## 1. Introduction

- a) Objective and purpose of the Complaints Handling Policy
- b) Background
- c) What is a complaint?

## 2. Guiding principles of effective complaints handling

### 3. Handling a complaint

- a) How a complaint may be made
- b) What information is required when making a complaint
- c) Assistance with making a complaint
- d) Acknowledgement of complaints
- e) Your rights during the complaint process
- f) Response to a complaint
- g) Further action

## 4. Our quality controls

# Introduction

## a. Objective and purpose of the Complaints Handling Policy (the Policy)

Deloitte seeks to maintain its reputation as a firm delivering high quality professional services. Deloitte is also committed to maintaining its responsiveness to the needs and concerns of our clients.

The Policy is designed to provide guidance on the manner in which Deloitte receives and handles complaints made against the firm, its partners and its employees.

The objective of the Policy is to assist the firm, its partners and employees in resolving complaints in an efficient, effective and professional manner.

## b. Background

In preparing this Policy, Deloitte has endeavoured to align our procedures with the relevant legal requirements and current best practice. In particular, this Policy is designed to satisfy the requirements of AS ISO 10002-2006 – Customer Satisfaction – Guidelines for complaints handling in organisations.

## c. What is a complaint?

The Policy is intended to address complaints made to Deloitte. In accordance with AS ISO 10002-2006, a complaint under this Policy is defined as follows:

- An expression of dissatisfaction made to an organisation, related to its products, or the complaints-handling process itself, where a response or resolution is explicitly or implicitly expected.

Any person or organisation (the complainant) who is dissatisfied with a product or service provided by the firm, for any reason, may contact Deloitte to complain. A complaint may be oral or written. At times, complaints can be by way of negative feedback, which may not require a resolution or formal follow-up. While this type of feedback is valuable, the Policy does not apply to feedback of this nature.

## 2. Guiding principles of effective complaints handling

As outlined in AS ISO 10002-2006, partners and employees should consider the following guiding principles of effective complaints handling:

Principle	Deloitte's response
Visibility	Our Complaints Handling Policy is available on the Deloitte Website and also internally.
Accessibility	Our Complaints Handling Policy is readily accessible to all partners, employees and clients. The Policy is easy to understand and includes details on making and resolving complaints.
Responsiveness	Receipt of each complaint is acknowledged to the complainant immediately. Complaints will be handled in an efficient and effective manner. Complainants will be treated courteously and kept informed of the progress of their complaint throughout the complaint-handling process.
Objectivity	Each complaint is addressed in an equitable, objective and unbiased manner through the complaints-handling process.
Charges	There will be no charge to the complainant for making a complaint.
Confidentiality	Personally identifiable information concerning the complainant is actively protected from disclosure unless the complainant expressly consents to its disclosure.
Customer-focused approach	All partners and employees of Deloitte, including the members of the Board, the CEO and the executive team, are committed to efficient and fair resolution of complaints. We actively solicit feedback from our clients on a regular basis and acknowledge a client's right to complain.
Accountability	All partners and employees accept responsibility for effective complaints handling. The Complaints Officer will ensure that, where appropriate, issues raised in the complaints handling process are reflected in partner and employee performance evaluation.
Continual Improvement	Our complaints handling process will be reviewed periodically, and at least annually, to aim to enhance its efficient delivery of effective outcomes.

## 3. Handling a complaint

### a. How a complaint may be made

Where a complaint is about a particular engagement, product, partner or employee and you are familiar with the engagement team working on your matter, you may wish to address your complaint to an appropriate member of that engagement team, orally, by letter, email or fax.

Where possible, complaints should be made in writing so that the details of the complaint are clear and complete.

If you are not sure to whom to refer your complaint, or feel it is inappropriate to address your complaint to a member of the engagement team, please write to:

The Complaints Officer  
Quality & Risk  
Deloitte Touche Tohmatsu  
P.O. Box N250  
Grosvenor Place  
SYDNEY NSW 1200  
Fax: +61 (0) 2 9255 8434  
email: [complaints@deloitte.com.au](mailto:complaints@deloitte.com.au)

### b. What information is required when making a complaint?

When making a complaint, please provide the following information:

- Your name, position and contact details
- Your relationship with Deloitte (i.e. the nature of your engagement with Deloitte, if you are a client)
- Your contact person within Deloitte
- The nature of the complaint (including when the conduct giving rise to the complaint occurred)
- Details of the Deloitte partner or employee involved (if applicable)
- Copies of any documentation supporting the complaint.

### c. Assistance with making a complaint

If you need assistance in formulating or lodging a complaint, please contact a member of the engagement team working on your matter. If this is not appropriate, please contact the Complaints Officer (contact details as provided above).

### d. Acknowledgement of complaints

We are committed to acknowledging all complaints immediately upon receipt. Once a complaint has been received, we will undertake an initial review of the complaint.

We will endeavour to resolve complaints within four weeks of receiving the complaint, but this will not be possible on all occasions. Where our review exceeds four weeks, we will contact you to inform you of the reasons for the delay, and indicate to you when we expect to be in a position to complete our review of the complaint.

### e. Your rights during the complaint process

You have the right to enquire as to the status of your complaint by contacting the partner or employee who has been identified to you as handling your complaint.

### f. Response to a complaint

Once we have reviewed your complaint, we will provide you with a written response. If you are dissatisfied with Deloitte's response, you have the right to ask for reconsideration of the response by the Complaints Officer. Such a request should be made in writing and forwarded by post, email or fax to the address provided above.

### g. Further action

If you are dissatisfied with the manner in which your complaint has been handled, you may have a right to refer the matter to one of the following external dispute resolution bodies:

<b>Institute of Chartered Accountants in Australia</b> Tel: 1300 137 322 <a href="http://www.charteredaccountants.com.au">www.charteredaccountants.com.au</a>	For complaints involving a registered member of this association.
<b>CPA Australia</b> <a href="http://www.cpaaustralia.com.au">www.cpaaustralia.com.au</a>	For complaints involving a registered member of this association.
<b>National Institute of Accountants</b> <a href="http://www.nia.com.au">www.nia.com.au</a>	For complaints involving a registered member of this association.
<b>The Insolvency Practitioners Association</b> <a href="http://www.ipaa.com.au">www.ipaa.com.au</a>	For complaints involving a registered member of this association.
<b>ASIC</b> Tel: 1300 300 630 <a href="http://www.asic.gov.au">www.asic.gov.au</a>	For complaints involving misconduct or illegal activity within ASIC's jurisdiction (please contact ASIC for further information).
<b>Tax Practitioners Board</b> <a href="http://www.tpb.gov.au">www.tpb.gov.au</a>	For complaints about a registered Tax Agent.
<b>The Financial Ombudsman Service (FOS)</b> Tel: 1300 78 08 08 <a href="http://www.fos.org.au">www.fos.org.au</a>	For complaints arising from the provision of financial services subject to financial services regulation.
<b>The Institute of Actuaries of Australia</b> Tel: + 61 (0) 2 9233 3466 <a href="http://www.actuaries.asn.au">www.actuaries.asn.au</a>	For complaints involving a registered member of this association.
<b>The Legal Services Commissioner (NSW)</b> Tel: 1800 242 958 <a href="http://www.lawlink.nsw.gov.au">www.lawlink.nsw.gov.au</a>	For complaints involving Deloitte Lawyers registered in NSW.
<b>The Legal Services Commissioner (VIC)</b> Tel: 1800 766 344 <a href="http://www.lsc.vic.gov.au">www.lsc.vic.gov.au</a>	For complaints involving Deloitte Lawyers registered in Victoria.

## 4. Our quality controls

Complaints will be analysed by the Complaints Officer on a quarterly basis for the identification of systemic or recurring problems. If such problems are identified, the firm will consider what actions it may need to take to address these problems.

The complaints handling process will be reviewed periodically, and at least annually, to aim to enhance its delivery of efficient and effective outcomes. This review will be performed by the Complaints Officer or an appropriate appointee. The firm will consider what actions it may need to take to address any deficiencies identified in the review.

Where appropriate, issues that arise as a result of the complaints handling process may be incorporated in the process for monitoring and evaluating partner and employee performance.

Please contact the Complaints Officer if you have any comments or suggestions in respect of the contents of this Policy.

[www.deloitte.com.au](http://www.deloitte.com.au)

This publication contains general information only, and none of Deloitte Touche Tohmatsu Limited, Deloitte Global Services Limited, Deloitte Global Services Holdings Limited, the Deloitte Touche Tohmatsu Verein, any of their member firms, or any of the foregoing's affiliates (collectively the "Deloitte Network") are, by means of this publication, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This publication is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your finances or your business. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this publication.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/au/about](http://www.deloitte.com/au/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

#### About Deloitte

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 140 countries, Deloitte brings world-class capabilities and deep local expertise to help clients succeed wherever they operate. Deloitte's approximately 169,000 professionals are committed to becoming the standard of excellence.

#### About Deloitte Australia

In Australia, the member firm is the Australian partnership of Deloitte Touche Tohmatsu. As one of Australia's leading professional services firms, Deloitte Touche Tohmatsu and its affiliates provide audit, tax, consulting, and financial advisory services through approximately 4,500 people across the country. Focused on the creation of value and growth, and known as an employer of choice for innovative human resources programs, we are dedicated to helping our clients and our people excel. For more information, please visit our web site at [www.deloitte.com.au](http://www.deloitte.com.au).

Liability limited by a scheme approved under Professional Standards Legislation.

Member of Deloitte Touche Tohmatsu Limited

© 2010 Deloitte Touche Tohmatsu

AM\_Syd\_09/10\_042767