



Complaints Management Policy Guide for the Complainant

Contents

1	Introduction	4
	Objective and purpose	4
	Background	4
	What is a complaint?	4
	What the Policy does not apply to?	4
2	Guiding principles	5
	People focus	5
	Ensuring no detriment to complainant	5
	Visibility and transparency	5
	Accessibility	5
	No charges	5
	Responsiveness	5
	Objectivity, fairness and equity	5
	Privacy and disclosure	6
	Accountability	6
	Continuous improvement	6
3	Managing your complaint	7
	How you can make a complaint	7
	The information you can provide	7
	How we will handle your information and protect your privacy	7
	Do you need assistance to make your complaint?	8
	We will acknowledge and deal with your complaint promptly	8
	Your rights during the complaint process	8
	We will respond to you in writing	8
	Further action	9

This policy sets out
our approach to
managing complaints
about Deloitte
products and services

1 Introduction

The Complaints Management Policy (the Policy)

Objective and purpose

At Deloitte we seek to maintain our reputation as a firm delivering high quality professional services. We are also committed to maintaining our responsiveness to the needs and concerns of our clients.

The Policy is designed to provide guidance on how we receive and handle complaints made

- about products or services
- provided by Deloitte, our partners and our employees
- in Australia, Papua New Guinea, Solomon Islands and Timor Leste.

It includes complaints about the way we manage the complaints we receive.

Background

We have developed the Policy, having regard to relevant legal requirements and current best practices, including the guidance provided in Australian/New Zealand Standard AS/NZS 10002:2014 Guidelines for complaint management in organisations.

What is a complaint?

The Policy is intended to address complaints made to Deloitte. In accordance with AS/NZS 10002:2014, a complaint under this Policy is:

An expression of dissatisfaction made to or about Deloitte, our partners and our employees, related to our products, services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required.

What the Policy does not apply to?

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.

The policy does not apply to recruitment or employment related complaints and grievances. Any such inquiries will be forwarded to the appropriate person in Deloitte for consideration.

The policy only applies to complaints about products or services provided by Deloitte in Australia, Papua New Guinea, Solomon Islands and Timor Leste. It does not apply to complaints made about Deloitte firms in other countries.

2 Guiding principles

Guiding principles of effective complaints management

In managing complaints, we have regard to the following guiding principles of effective complaints management.

People focus

We actively solicit feedback from our clients on a regular basis and acknowledge a client's right to complain.

We are strongly committed to addressing any issues raised within a reasonable timeframe.

People making complaints are treated with respect. We will endeavour to involve complainants in the complaint process as far as practicable and appropriate in the circumstances.

Ensuring no detriment to complainant

We take all reasonable measures to ensure that complainants are not adversely affected because of a complaint made by them or on their behalf.

Visibility and transparency

The Policy is available on the Contact Us page found on the Deloitte Australia website, www.deloitte.com.au.

We refer clients to the Policy and our complaint process in each Letter of Engagement.

Accessibility

Our Complaint Management process is designed to make it easy for a person to make a complaint.

We will assist people to make a complaint, if required. If assistance is required in formulating or lodging a complaint, the complainant should contact the engagement partner or team member working on the matter. If this is not appropriate, they should contact the Complaints Officer.

We understand a complainant may request that another person or organisation assist or represent them to make and progress their complaint. We will accept complaints from authorised representatives of complainants.

No charges

There will be no charge to the complainant for making a complaint.

Responsiveness

We will promptly confirm with a complainant that we have received their complaint. Complaints will be handled in an efficient and effective manner. We aim to resolve complaints within 45 days of receiving the complaint or within the time frame required by the relevant standard/association if it is shorter. If we anticipate we will take longer to respond, we will inform the complainant of the reason for the delay and likely time for resolution.

Objectivity, fairness and equity

Each complaint is managed in an objective, unbiased and equitable manner.

Privacy and disclosure

We will use the information a complainant provides to assess the complaint, conduct the investigation and seek a resolution.

Personally identifiable information concerning the complainant will not be disclosed to third parties unless the complainant expressly consents to its disclosure.

Accountability

All partners and employees accept responsibility for effectively managing a complaint raised about them, the product or service they have provided.

Where appropriate, issues raised in complaints will be addressed in partner and employee performance evaluation.

Continuous improvement

Our Complaints Management process will be reviewed periodically, and at least every three years, to aim to enhance its efficient delivery of effective outcomes. We firmly believe that responding to and learning from complaints is an essential part of Deloitte's commitment to continuous quality improvement.

3 Managing your complaint

What happens when you make a complaint to Deloitte

How you can make a complaint

If you have a complaint about a particular engagement, product, partner or employee and you know the engagement team working on the matter, you can direct your complaint to an appropriate member of that engagement team, orally, by letter, email or via the Deloitte website Contact Us page.

If possible, please email or write to us, or use our online form to tell us about your complaint so that the details of the complaint are clear and complete.

If you are not sure who you should refer your complaint to, or feel it is inappropriate to address the complaint to a member of the engagement team, please submit your complaint to the Complaints Officer via the [Contact Us](#) page on the Deloitte website (www.deloitte.com.au) or write or call our Complaints Officer:

The Complaints Officer Quality & Risk
Deloitte Touche Tohmatsu
Grosvenor Place, 225 George Street,
SYDNEY NSW 2000
Australia

Phone: +61 2 9322 7000

Email: complaints@deloitte.com.au

The information you can provide

When making a complaint (to the Engagement team or to the Complaints Officer) please provide the following information.

- Your name and contact details.
- If you are contacting us on a complainant's behalf, the name of the complainant and your role or authority to act on their behalf.
- If the complainant is a Deloitte client, the nature of the engagement with Deloitte.
- The regular contact person within Deloitte.
- Details 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.

How we will handle your information and protect your privacy

We will use the information you have provided to assess your complaint, conduct the investigation and seek a resolution.

In order to effectively investigate your complaint, we may need to share the information you give us with:

- the people or team your complaint is about;
- other people within Deloitte who may assist us with investigating your complaint, such as our quality assurance staff or human resources staff; and
- where your complaint is made on behalf of an organisation, that organisation.

We may also collect information about you from the parties listed above where it is necessary to investigate your complaint.

If your complaint involves a person based overseas, we may need to disclose your information overseas.

We may need to collect further information from you in order to investigate your complaint. If you do not provide this information we will investigate your complaint and respond to you; however, we may not be able to resolve your complaint to your satisfaction.

Do you need assistance to make your complaint?

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

If you authorise someone to make your complaint on your behalf, we may need your written confirmation of their authority before we can discuss your complaint with them.

We will acknowledge and deal with your complaint promptly

We will acknowledge receiving your complaint promptly and, in any event, within five business days.

We will endeavour to resolve your complaint within 45 days (or within the time frame required by the relevant standard/association if it is shorter), but this will not be possible on all occasions. Where our review is likely to take longer, we will contact you to inform you why our response is delayed, and indicate when we expect to complete our review and provide our response to your complaint.

Your rights during the complaint process

We will endeavour to keep you informed about our progress in investigating your complaint by contacting you, at least fortnightly.

We will give you the name and contact details of the Deloitte partner or employee who is managing your complaint. You can contact that Deloitte representative to ask about the status of your complaint.

We will respond to you in writing

When we have completed our investigation of your complaint, we will respond to you in writing.

If you have referred your complaint to the Engagement team and are dissatisfied with the Engagement team's response, you can ask our Complaints Officer to review your complaint. The Complaints Officer is independent of the Engagement team and will objectively review and respond to your escalated complaint. Please contact the Complaints Officer using the contact details provided above.

Further action

If you are dissatisfied with the response from the Engagement team or the Complaints Officer, or with the manner in which we have handled your complaint, you can refer your concerns to the appropriate external dispute resolution body in the list below.

Chartered Accountants Australia and New Zealand	For complaints involving a registered member of this association. www.charteredaccountantsanz.com
CPA Australia	For complaints involving a registered member of this association. www.cpaaustralia.com.au
Australian Restructuring Insolvency & Turnaround Association	For complaints involving a registered member of this association. www.australiandebtsolvers.com.au
Australian Securities & Investments Commission	For complaints involving misconduct or illegal activity within ASIC's jurisdiction (please contact ASIC for further information). www.asic.gov.au
Tax Practitioners Board	For complaints about a registered Tax Agent. www.tpb.gov.au
Australian Financial Complaints Authority	For complaints arising from the provision of financial services subject to financial services regulation. www.afca.org.au
Actuaries Institute	For complaints involving a registered member of this association. www.actuaries.asn.au
Office of the Legal Services Commissioner	For complaints involving Deloitte Lawyers registered in NSW. www.olsc.nsw.gov.au
Victorian Legal Services Board & Commissioner	For complaints involving Deloitte Lawyers registered in Victoria. www.lsb.vic.gov.au



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (DTTL), its global network of member firms and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. 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 communication.

About Deloitte

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 264,000 people make an impact that matters at www.deloitte.com.

About Deloitte Australia

In Australia, the member firm is the Australian partnership of Deloitte Touche Tohmatsu and is one of Australia's leading professional services firms. 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.

Liability limited by a scheme approved under Professional Standards Legislation.

© 2018 Deloitte Touche Tohmatsu