



Complaints Handling Policy
Guide for the Complainant

Contents

1	Introduction	4
	Objective and purpose	4
	Background	4
	What is a complaint?	4
2	Guiding principles	5
	Visibility	5
	Accessibility	5
	Responsiveness	5
	Objectivity	5
	Charges	5
	Confidentiality	5
	Customer- focused approach	5
	Accountability	5
	Continual Improvement	5
3	Complaint handling	6
	How a complaint may be made	6
	What information is required when making a complaint?	6
	Assistance with making a complaint	6
	Acknowledgement of complaints	6
	Complainant's rights during the complaint process	7
	Response to a complaint	7
	Further action	7
4	Quality control	8

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

1 Introduction

The Complaints Handling Policy (the Policy)

Objective and purpose

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 Policy sets out our approach to any complaints we receive in relation to products or services provided by Deloitte, its partners and professionals in Australia, Papua New Guinea, Solomon Islands and Timor Leste.

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 Australian/New Zealand Standard AS/NZS 10002:2014 Guidelines for complaint management in organisations (previously Australian Standard AS ISO 10002-2006 Customer satisfaction – Guidelines for complaints handling 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 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

Guiding principles of effective complaints handling

As outlined in AS/NZS 10002:2014, partners and employees should consider the following guiding principles of effective complaints handling:

Visibility

Our Complaints Handling Policy is available on the [Deloitte website](#).

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 Complaint handling

How a complaint may be made

Where a complaint is about a particular engagement, product, partner or employee and the complainant is familiar with the engagement team working on the matter, they may wish to address their complaint to an appropriate member of that engagement team, orally, by letter, email or directly on the [Deloitte website](#).

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

If complainants are not sure to whom to refer their complaint, or feel it is inappropriate to address the complaint to a member of the engagement team, they should either submit their complaint via [Contact Us](#) on the Deloitte website or 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

What information is required when making a complaint?

When making a complaint, the following information should be provided:

- Name, position and contact details
- The nature of the relationship with Deloitte (i.e., the nature of the engagement with Deloitte, if they are a client)
- The regular 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.

Assistance with making a complaint

If assistance is required in formulating or lodging a complaint, the complainant should contact a member of the engagement team working on the matter. If this is not appropriate, they should contact the Complaints Officer (contact details as provided above).

Acknowledgement of complaints

Deloitte are committed to acknowledging all complaints immediately upon receipt. Once a complaint has been received, an initial review of the complaint will be undertaken.

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 the complainant to inform them of the reasons for the delay, and indicate to them when we expect to be in a position to complete our review of the complaint.

Complainant's rights during the complaint process

Complainants have the right to enquire as to the status of their complaint by contacting the partner or employee who has been identified to them as handling the complaint.

Response to a complaint

Once we have reviewed a complaint, we will provide a written response. If they are dissatisfied with Deloitte's response, they 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 or email to the address provided to the complainant.

Further action

If the complainant is dissatisfied with the manner in which their complaint has been handled, they have a right to refer the matter to one of the following external dispute resolution bodies:

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.cpaustralia.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
The Financial Ombudsman Service Australia	For complaints arising from the provision of financial services subject to financial services regulation. www.fos.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

4 Quality control

Deloitte's quality control process

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.



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