

Deloitte

Complaints handling policy

Introduction

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

Deloitte New Zealand (Deloitte or firm) 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. What is a complaint?

The Policy is intended to address complaints made to Deloitte. A complaint under this Policy is defined as “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 to the firm, the Policy does not apply to feedback of this nature.

Guiding principles of effective complaints handling

Partners and employees should consider the following guiding principles of effective complaints handling:

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 disclosure.
Customer focused approach	All partners and employees of Deloitte, including the members of the Board, the Chief Executive 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 Chief Executive 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, to enhance its efficient delivery of effective outcomes.

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 you should refer your complaint, or if you feel it is inappropriate to address your complaint to a member of the engagement team, please write to:

The Chief Executive
Deloitte
Private Bag 115-033
Auckland, 1140
NEW ZEALAND

Fax: +64-9-303 0701
email: tpippos@deloitte.co.nz

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 Chief Executive (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 and look to address it expeditiously.

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 Chief Executive. 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:

The Secretary – Professional Conduct Committee
New Zealand Institute of Chartered Accountants
Tel: +64 4 474 7840
Fax: +64 4 473 6303

(For complaints involving a registered member of this association.)

Our quality controls

Complaints will be analysed by the Chief Executive 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 to enhance its delivery of efficient and effective outcomes. This review will be performed by the Chief Executive 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 Chief Executive if you have any comments or suggestions in respect of the contents of this Policy.