

## 1. Introduction

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

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

The Policy is designed to provide guidance on the manner in which Meertens receives and manages 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 Meertens for the purposes of dissatisfaction with a product or service offered or provided

Any person or organisation ('the complainant') who is dissatisfied with a product or service provided by the Firm, for any reason, may contact Meertens to complain. A complaint may be oral or written.

## 2. Essential elements of effective complaints management

As outlined in AS ISO 10002-2006, Partners and employees should consider the following essential elements of effective complaints management when handling complaints:

<b>Element</b>	<b>Meertens' response</b>
Commitment	All Partners and employees of Meertens 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 rights to complain.
Fairness	We recognise the need to be fair to both the complainant and the person against whom the complaint is made.
Resources	We have adequate resources for complaints handling and sufficient levels of delegated authority.
Visibility	Our Complaints Management Policy is available on the Meertens website and also internally on the firm intranet.
Access	Our Complaints Management Policy is readily accessible to all Partners, employees and clients. The policy is easy to understand and includes details on making and resolving complaints.
Assistance	Upon request, we will provide assistance to complainants in the formulation and lodgement of complaints.
Responsiveness	Complaints will be handled in an efficient and effective manner and complainants will be treated courteously.

Element	Meertens' response
Charges	There will be no charge to the complainant for making a complaint subject to statutory requirements.
Remedies	Our Complaints Management Policy and internal complaints management procedures include the provision of remedies that reflect what is fair and reasonable
Data collection	Information relating to complaints is collected, maintained and analysed by the Complaints Officer (Managing Partner).
Systemic and recurring problem	Complaints are analysed on a regular basis for the identification and rectification of systemic or recurring problems.
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.
Reviews	Our complaints handling process will be reviewed periodically and at least annually to aim to enhance its effective outcomes.

### 3. Making a complaint

#### a. How a complaint may be made.

Complaints can be made either orally or in writing - by letter, email or fax. Where possible, complaints should be made in writing so that the details of the complaint are clear and complete.

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.

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 address your complaint to:

The Complaints Officer  
 Meertens  
 Level 10, 68 Grenfell Street  
 Adelaide SA 5000

Phone: 08 8418 8900

Fax: 08 8232 5077

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 Meertens (ie. the nature of your engagement with Meertens, if you are a client)
- your contact person within Meertens
- the nature of the complaint (including when the conduct giving rise to the complaint occurred)
- details of the Meertens' 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 within five business days of the 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 managing your complaint.

f. Response to complaints

Once we have reviewed your complaint, we will provide you with a written response. If you are dissatisfied with Meertens' 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 resolution bodies:

Institute of Chartered Accountants in Australia Phone: 1300 137 322 <a href="http://www.charteredaccountants.com.au">www.charteredaccountants.com.au</a>	For complaints involving a registered member of this Association.
CPA (Certified Practising Accountant) Australia <a href="http://www.cpaaustralia.com.au">www.cpaaustralia.com.au</a>	For complaints involving a registered member of this Association.
Australian Securities & Investments Commission (ASIC) Phone: 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).
Australian Restructuring Insolvency & Turnaround Association (ARITA) Phone: (02) 9290 5700 <a href="http://www.arita.com.au">www.arita.com.au</a>	For complaints involving a registered member of this Association.
Australian Financial Security Authority (AFSA) Phone: 1300 364 785 <a href="http://www.afsa.gov.au">www.afsa.gov.au</a>	For complaints regarding the conduct of a Trustee under the Bankruptcy Act 1966.
Australian Financial Security Authority Regulation & Enforcement Phone: 07 3360 5420 / Fax: 07 3360 5402	For complaints involving misconduct or illegal activity within AFSA's jurisdiction (please contact AFSA for further information).

#### 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 action 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.