

RSM! Bird Cameron

Chartered Accountants

**COMPLAINTS HANDLING
POLICY**

September 2011



Introduction

1. Objective and purpose of the Complaints Handling Policy

RSM Bird Cameron (**RSMBC**) seeks to maintain its reputation as a Firm delivering high quality professional services to its clients. RSMBC is also committed to enhancing the satisfaction and experience of its clients by creating a customer focused environment that is open to feedback (including complaints), resolving any complaints received and enhancing the Firm's ability to improve its professional services and how they are delivered.

The Firm's Complaints Handling policy (**Policy**) is designed to provide guidance on the manner in how RSMBC receives, manages and resolves complaints made against the Firm, its partners and employees.

The objective of the Policy is to assist the Firm, its partners and employees in resolving complaints in a fair, transparent and professional manner.

2. Background

In preparing this Policy, RSMBC has endeavoured to align its procedures with the requirements of ASISO 10002-2006 – Customer Satisfaction – Guidelines for complaints handling in organisations.

Prior to publishing this Policy, a copy was communicated in advance to all partners and employees of RSMBC.

3. What is a Complaint, Customer and Complainant

The Policy is intended to address complaints made to RSMBC. In accordance with AS ISO 10002-2006, the following definitions are applied under this Policy:

Customer: Organisation or person that receives a service.

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

Complainant: Person, organisation or its representative, making a complaint.

This policy is not intended to change any rights or obligations provided by applicable statutory or regulatory requirements to complainants.

Any person or organisation (the complainant) who is dissatisfied with a service provided by the Firm, for any reason, may contact RSMBC to complain. A complaint may be made orally or in writing, although in writing using our standard form is preferred to ensure that we have complete and accurate particulars of your concerns.

4. Scope

- a) A complaint against RSMBC should not be made and will not be accepted where its purpose either directly or indirectly, is to try and achieve an outcome or remedy that you could obtain through taking other more appropriate action, for example through the court or via regulatory or statutory authorities such as the Australian Securities Investment Commission or Tax Practitioners Board etc.
- b) Complaints that are of a personal nature are outside of the scope of this policy.
- c) Where a complainant has already initiated a complaint to a professional body; regulatory agency or tribunal (such as those listed in Section 7 of this policy); or has otherwise initiated legal proceedings against RSMBC or one of its partners or employees; RSMBC is unable to consider or investigate a complaint also made under this policy.
- d) An investigation into a complaint will be terminated if a court, statutory, professional or regulatory body or other tribunal are dealing with the matter.
- e) If the matter is one that RSMBC cannot investigate, the complainant will be informed.
- f) Complaints made anonymously or that withhold the name of the relevant partner or employee to whom the complaint is directed, will not be investigated.
- g) 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.

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:

Principal	RSM Bird Cameron's Response
Visibility	Our Complaints Handling Policy is available on the RSMBC Website and also internally on our Intranet.
Accessibility	Our Complaints Handling Policy is readily accessible to all partners, employees and clients. Complaints may be made either orally or in writing. The Policy is easy to understand and includes details on making and resolving complaints.
Responsiveness	Receipt of each complaint is acknowledged to the complainant within three business days. Complaints will be handled in a timely 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 a fair, 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 will not be accessed by, transferred or disclosed to a third party without the express permission (in writing) of the complainant. Disclosure within RSMBC will occur where it is reasonably necessary to achieve timely and effective consideration, investigation and resolution of the complaint.
Customer focused approach	All partners and employees of RSMBC 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 timely and effective complaints handling. The Complaints Officer will ensure that, where appropriate, issues raised in the complaints handling process are reported to the Firm's Chairman and/or Executive Committee.
Continual Improvement	Our complaints handling process will be reviewed periodically (and at least every eighteen months) to aim to enhance its efficient delivery of effective outcomes.

Handling a complaint

1. Introduction

Complaints and/or disputes often arise from misunderstandings and lack of communication. Before submitting a formal complaint under this Policy, we invite complainants to consider discussing, in the first instance, their issues and concerns with the relevant Partner/Unit Manager.

2. How a complaint may be made

Where a complaint is about a particular engagement, service, partner or employee and you are familiar with the person working on your matter (or the relevant engagement partner/unit manager) you may wish to address your complaint to that person orally, by letter, email or fax.

Where possible, complaints should be made in writing so that details of the complaint are specified, clear and complete. RSMBC prefers that the attached form is used.

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 (Chief Operating Officer)

RSM Bird Cameron
GPO Box R1253
PERTH WA 6844
Phone: +61 (8) 9261 9100
Fax: +61 (8) 9261 9108
Email: complaints@rsmi.com.au

3. What information is required when making a complaint?

In addressing your complaint, please ensure that you advise us why you are dissatisfied as this will give RSMBC the opportunity to explain or rectify the situation

When making a complaint, we prefer that the attached form is used; otherwise we request that complainants provide the following information:

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

4. Assistance with making a complaint

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

5. Acknowledgement of complaints

We will acknowledge all complaints within three business days of receipt. Once a complaint has been received, we will promptly undertake an initial review of the complaint and where appropriate we may seek further information and/or documentation from you.

We will endeavour to resolve complaints within four to six weeks of receiving the complaint, although this will not be possible on all occasions. Where our review exceeds six 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.

6. 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. You also have the right to withdraw your complaint and pursue an alternate course of action such as a complaint to a regulatory or professional body.

7. Response to a complaint

Once we have reviewed your complaint, we will provide you with a written response.

Where our own investigation into the complaint indicates that the complaint is wholly or partly justified, RSMBC will take appropriate measures, as may be available, to resolve and settle the complaint. Such measures may include remedial work, an apology, the reduction or refund of fees, the provision of information or otherwise.

If you are dissatisfied with RSMBC'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 Chairman to the address provided above.

8. 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 bodies (amongst others):

Institute of Chartered Accountants in Australia Tel: 1300 137 322 www.charteredaccountants.com.au	For complaints involving a member of this professional association.
CPA Australia www.cpaaustralia.com.au	For complaints involving a member of this professional association.
Institute of Public Accountants www.publicaccountants.org.au	For complaints involving a member of this professional association.
The Insolvency Practitioners Association www.ipaa.com.au	For complaints involving a registered member of this professional association.
Australian Securities & Investment Commission Tel: 1300 300 630 www.asic.gov.au	For complaints involving registered auditors and liquidators or illegal activity within ASIC's jurisdiction (please contact ASIC for further information).
Tax Practitioners Board Tel: 1300 362 829 www.tpb.gov.au	For complaints about a registered Tax Agent.
The Financial Ombudsman Service (FOS) Tel: 1300 78 08 08 www.fos.org.au	For complaints arising from the provision of financial services subject to financial services regulation.
The Legal Services Commissioner (NSW) Tel: 1800 242 958 www.lawlink.nsw.gov.au	For complaints involving RSMBC Lawyers registered in NSW.
Police in your State or Territory	For complaints about a criminal matter (e.g. fraud, misappropriation of money and/or other criminal acts).

Our quality controls

Complaints will be analysed by the Complaints Officer every six months 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 (e.g. training).

The complaints handling process will be reviewed periodically (and at least every eighteen months) to enhance the quality its outcomes and the satisfaction of our customers. 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.