

# 1 Introduction

## The Complaints Management Policy (the Policy)

### Objective and purpose

At PMCA we seek to maintain our reputation as a firm delivering high quality professional services. We are also committed to maintaining 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 PMCA, our partners and our employees. 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 PMCA. In accordance with AS/NZS 10002:2014, a complaint under this Policy is: **An expression of dissatisfaction made to or about PMCA, its partners and 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 PMCA for consideration.

# 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 PMCA website, [www.pmca.com.au](http://www.pmca.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 the 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.

Information identifying persons 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 an essential part of PMCA's commitment to continuous quality improvement.

# 3 Managing your Complaint



## What happens when you make a complaint to PMCA?

### How you can make a complaint

If you have a complaint about an 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 PMCA 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 PMCA website ([www.pmca.com.au](http://www.pmca.com.au)) or write or call our Complaints Officer:

The Complaints Officer Quality & Risk  
PMCA  
PO Box 16129  
Collins Street, West Victoria 8007 Australia  
Phone: [1300 744 547](tel:1300744547)  
Email: [complaints@pmca.com.au](mailto:complaints@pmca.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 PMCA client, the nature of the engagement with PMCA.
- The regular contact person within PMCA.
- Details of the complaint (including when the conduct giving rise to the complaint occurred).
- Details of the PMCA 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 PMCA 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, 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 a 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 PMCA partner or employee who is managing your complaint. You can contact that PMCA 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 way 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](http://www.charteredaccountantsanz.com)

### **CPA Australia**

For complaints involving a registered member of this association.

[www.cpaaustralia.com.au](http://www.cpaaustralia.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](http://www.asic.gov.au)

### **Tax Practitioners Board For complaints about a registered Tax Agent**

[www.tpb.gov.au](http://www.tpb.gov.au)

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