



Complaints handling policy

This policy sets out our approach to managing complaints about Deloitte services, products or people.

Objective

Deloitte New Zealand (“Deloitte” or “the firm”) seeks to maintain its reputation as a firm delivering high quality professional services. We are also committed to maintaining our responsiveness to the needs and concerns of our clients.

This Policy is designed to provide guidance on the manner in which Deloitte receives and handles complaints made against the firm, its partners or its employees. This includes complaints about the way we manage the complaints we receive.

The objective of this Policy is to assist the firm, its partners and employees in resolving complaints in an efficient, effective and professional manner.

Background

We have developed this Policy, having regard to relevant legal requirements and current best practices, including the guidance provided in Australian/New Zealand Standard AS/NZS10002:2014 Guidelines for complaint management in organizations.

What is a complaint?

Consistent with the AS/NZS standard above, a complaint under this Policy means “**An expression of dissatisfaction made to or about an organization, related to its products, services, staff or the handling of a complaint, where a response or resolution is explicitly or implicitly expected or legally required**”.

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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.

This policy also applies to complaints received by the firm on Privacy related matters. In this context, it should be read in conjunction with the firm’s Privacy Policy, available at [Deloitte.co.nz](https://www.deloitte.co.nz).

What does this Policy 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 to the firm and is proactively sought by it, the Policy does not apply to feedback of this nature.

Nor does this policy apply to recruitment or employment-related complaints and grievances. Any such inquiries will be forward to the appropriate person in Deloitte for consideration in accordance with legal requirements.

This Policy does not apply to complaints made about Deloitte firms outside of New Zealand. It only applies to complaints about services or products provided by the New Zealand firm. This Policy also does not apply if the complaint has been raised to be addressed by another body.

Guiding principles of effective complaints management

Deloitte has regard to the following guiding principles when managing complaints:

Visibility and transparency

This Policy is to be available on the Deloitte New Zealand website and also internally within Deloitte.

Accessibility

This Policy is to be readily accessible to clients and other third parties, as well as to partners and employees. This Policy (and any revisions) must be easy to understand and include details on making and resolving complaints.

Responsiveness

Receipt of each complaint is acknowledged to the complainant. Complaints will be handled in an efficient and effective manner, with appropriate priority depending on the urgency and context of issues raised. Complainants will be treated courteously throughout the complaint-handling process.

Objectivity

Each complaint is treated 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.

Privacy

Personally identifiable information concerning the complainant is actively protected from disclosure unless the complainant expressly consents to disclosure or unless disclosure is otherwise allowed under applicable privacy laws.

Client focussed approach

All partners and employees of Deloitte, including the members of the Board, the Chief Executive and the firm’s Management, 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 of Deloitte accept responsibility for effective complaints handling. The Deloitte Reputation and Risk Leader 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

How a complaint may be made

Where a complaint is about a particular engagement, service, 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 via the Contact Us page on the Deloitte New Zealand website. 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 wish to escalate your complaint above the engagement team, please write to :

The Reputation and Risk Leader
Deloitte New Zealand
By email: nzlegal@deloitte.co.nz
By mail: Private Bag 115-033
Auckland, 1140
NEW ZEALAND

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 (if applicable)

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- The nature of the complaint (including when the conduct giving rise to the complaint occurred; and whether a complaint has previously been raised within Deloitte)
- Details of the Deloitte partner or employee involved (if applicable)
- Copies of any documentation supporting the complaint
- The outcome sought by the complainant.

How we will handle your information and your privacy

We will use the information you have provided us 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 Deloitte who may assist us with investigation of your complaint;
- Where your complaint is made on behalf of an organisation, that organisation.
- Where your complaint involves multiple parties, including Deloitte or Deloitte clients, those other parties.

We will comply with privacy legislation at all times. Personally identifiable information will not be disclosed to third parties unless the complainant expressly consents to its disclosure or applicable privacy legislation allows us to do so.

We may also collect information about you from the parties listed above where it is necessary to investigate your complaint. We may also need to collect further information from you in order to investigate your complaint. If you do not provide this information, we may need to discontinue investigating your complaint as the investigation may be hindered by the lack of required information. We will inform you if that is the case.

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 applicable or you would prefer not to work with the engagement team, please contact the Reputation and Risk Leader (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.

Acknowledgement and review of complaints

We are committed to acknowledging all complaints promptly upon receipt. Once a complaint has been received, we will undertake an initial review of the complaint and look to address it expeditiously. If a complaint has been provided to the Reputation and Risk Leader rather than the engagement team, we will inform you of who will be reviewing your complaint. This Deloitte Reviewer will be independent of the Engagement team. We will endeavour to respond to your complaint within 45 days, or shorter time period if required by

applicable laws and regulations, but this will not be possible in all situations. 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

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.

Response to a complaint

Once we have reviewed your complaint, we will provide you with a written response. The response will be approved by the Deloitte Chief Executive (or, if the complaint is about the Chief Executive, the Deloitte Chairperson).

If you referred your complaint to the Engagement team and you are dissatisfied with their response, you can request that a Deloitte Reviewer reviews and reconsiders the Engagement team's response. You can request this by contacting the Reputation and Risk Leader at the details above.

Rights of complainant and Deloitte People

All parties to a complaint have a right to be treated fairly, professionally and with appropriate discretion. Actions which are contrary to this can affect all people involved. If a complainant acts in a manner which Deloitte considers to be inappropriate, including by making unreasonable demands or behaving unreasonably, Deloitte will take appropriate steps to ensure this behaviour does not impact on the health, safety and security of Deloitte people, our ability to operate including the ability to respond to complaints; at the same time as continuing to review valid complaints.

Further action

If you are dissatisfied with Deloitte's response to your complaint or the manner in which your complaint has been handled, you may have a right to refer the matter to an external organisation. This includes the following, where applicable to the services provided:

New Zealand Institute of Chartered Accountants

For a complaint involving those subject to the disciplinary jurisdiction of the New Zealand Institute of Chartered Accountants, see <https://www.charteredaccountantsanz.com/about-us/complaints/complaints-about-a-member>.

The Secretary – Professional Conduct Committee

New Zealand Institute of Chartered Accountants

PO Box 11342, Wellington 6142

Tel: +64 4 474 7840; 0800 469 422

Email: Complaints.NZICA@charteredaccountantsanz.com

Restructuring, Insolvency & Turnaround Association New Zealand Incorporated

For a complaint involving a registered member of this Association, please refer to www.ritanz.org.nz/complaints.

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New Zealand Society of Actuaries

For a complaint involving a member of this Society, please refer to www.actuaries.org.nz.

Private Investigator Licensing Authority

For a complaint involving a licensed private investigator, please refer to the Ministry of Justice www.justice.govt.nz.

Continuous Improvement

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.

Deloitte's complaints handling process and this policy 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. Deloitte firmly believes that responding to and learning from complaints is an essential part of Deloitte's commitment to continuous quality improvement.

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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 Reputation and Risk Leader if you have any comments or suggestions in respect of this Policy.

Policy Amendments

Deloitte reserves the right to amend this policy at any time in accordance with Deloitte's policy review process.

Policy version

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