

## Dispute resolution procedure (Accounting Services)

This is a summary of our procedure made available to our client's.

### Internal procedure

If you have a complaint please contact your accountant in the first instance, if they are unable to resolve your complaint within 3 business days please contact our Practice Manager (Lorraine Harman). Where possible all complaints should be made in writing. Your complaint will be investigated by a staff member who is not involved in the subject matter of the dispute where possible.

We try to make the process of making a complaint as simple and accessible as possible. Accordingly, complaints do not need to be in writing, however by making the complaint in writing it will make it easier to respond to all the circumstance of the complaint and avoid us misunderstanding the nature of the complaint. You can make a complaint by phone, email or in person. We will offer your assistance in making a complaint if required by your circumstances.

We will endeavour to solve your complaint at the time of the complaint, but for whatever reason we are unable to do that we will use the following procedure.

### Oral complaints

We will follow the following procedure:

We will ask you to identify yourself, we will listen to your complaint, and record the details and determine what your complaint is in regard to.

- We will confirm your details and the details of your complaint with you.
- Explain the courses of action we will take.
- We will try to resolve your complaint immediately if possible
- If we are unable to do so we will provide you with the details of the person who will be responsible for handle the complaint.

### Written complaints, and following up from an oral complaint

We will provide you with a written acknowledgement of receipt of your complaint, and us understand of the circumstances via email, or post if no email is available. The correspondence will inform you that we will attempt to resolve your complaint within 45 days. The letter will outline the dispute resolution process.

- The Practice Manager will consider the complaint and seek appropriate supporting information from you were necessary within 7 calendar days.
- Our request for additional information or clarification from you will clearly state that a response is required within 14 calendar days to comply with the stipulated response times.
- We will ask you to sign file notes of relevant conversations to confirm they contain a complete and accurate record of the complaint and subsequent negotiations.
- We will maintain contact with you to ensure that you are informed of the progress of your complaint; until the complaint is resolved.

### Complaints relating to Fees

All complaints relating to issued invoices must be raised prior to the due date of the invoice, any adjustment setoff or other change to an invoice will be considered at our complete discretion. Only in exceptional circumstances will we consider a remedy if the dispute regarding an invoice is raised after the due date. Any reduction or adjustment will only be applied after the due date if the full original invoice has been paid first.

Where we feel it is warranted or an invoice has been unpaid for 30 days or more, we may refer the outstanding amounts to a debt collector to be collected on our behalf, make a claim in the small claims court or commence legal proceedings against you and or one or more of your entities. We reserve the right to recover any costs from you involved in recovering moneys owed to us, whether our administration costs, legal fees or other fees charged by a

third party. We also at our discretions reserve the right to withhold any and all services regardless of there nature until all outstanding invoices are paid.

Where there is a dispute, we may at our discretion invoke our legal right of lien over documents and or property in our possession until the dispute is resolved. This includes, not lodging prepared but unpaid for documents/forms with a State, Territory or Federal Government department, organisation or authority or any other third party. Not passing on our work product to a new accountant you have engage. Not providing copies or original of your documents that we possess to you or a new accountant.

## What we may do while a dispute is in process

Where there is a dispute, we may at our discretion invoke our legal right of lien over your or your entities documents and or property in our possession until the dispute is resolved. This includes, not lodging prepared but unpaid for documents/forms with a State, Territory or Federal Government department, organisation or authority or any other third party. Not passing on our work product or assisting a new accountant you have engage. Not providing copies of documents to you or your representative for which we have originals or copies. We also reserve the right to withhold any and all our services regardless of there nature, at our discretion, until any dispute has been resolved by us.

Where we feel communication between the parties is unproductive or threatening in nature. We will cease communication with you, or we may choose to deal with you only in writing or through a third party such as a solicitor, mediator or debt collector.

## Remedies

Within 45 days of receiving your complaint we will provide you with a final verbal or written response. This will consist of one of the following:

- accept the complaint and, where appropriate, offer redress;
- offer redress without accepting the complaint; or
- reject the complaint, giving reasons.

Our final verbal or written response will be considered the close of the matter. If you are unhappy with our decision there are various options available to you.

## Confidentiality

All complaints will be handled in compliance with our privacy policy.

## Alternate Procedure

For Privacy related matters, you can contact the Office of the Australian Information Commissioner. For tax agent related matter, you can contact the Tax Practitioners Board or CPA Australia. Relevant ccontact information is provided below.

Acumen Accounting & Business Services  
Phone 07 4633 9800  
[admin@acumenaccounting.com.au](mailto:admin@acumenaccounting.com.au)  
PO Box 3500  
Toowoomba QLD 4350  
Tax Agents Number: 70857001

CPA Australia  
[conduct@cpaaustralia.com.au](mailto:conduct@cpaaustralia.com.au)  
General Manager, Professional Conduct  
Locked Bag 23  
Grosvenor Place NSW 1220

Tax Practitioners Board  
[enquirymanagement@tpb.gov.au](mailto:enquirymanagement@tpb.gov.au)  
The Secretary (Complaints)  
Tax Practitioners Board  
GPO Box 1620  
SYDNEY NSW 2001