



LEADERS

The Leaders Investment Manager Pty Ltd
ABN: 36 003 627 085
AFSL Licence No. 240776

Leaders Taxation & Superannuation Services Pty Ltd
ABN: 26 144 023 914
Tax Agent No. 13324009

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COMPLAINTS POLICY AND PROCEDURE

Leaders Taxation & Superannuation Services Pty Ltd (LTSS) is committed to protecting vulnerable people and provide all parties (employees, contractors, clients, stakeholders, suppliers) the right to lodge a complaint.

You can make a complaint to LTSS about the delivery of accounting and taxation services. Our commitment is that all people are treated with respect and expect their complaints to be dealt in a fair and open way. Please note the firm ensures that the privacy of all complainant are protected.

LEADERS TAXATION & SUPERANNUATION SERVICES PTY LTD

COMPLAINTS POLICY

PROCEDURES

MAKING A COMPLAINT

A person wishing to make a complaint may do so in writing or verbally to:

- the accountant they were dealing with at the time, unless you are making a complaint about this person
- the Board of Directors

If the complaint is about:

- the accounting and tax agent services delivered by the accountant, the complaint will normally be dealt with by the Manager.
- a Manager, the complaint will normally be dealt with by Board of Directors
- any third parties or personnel engaged by the firm, the complaint will normally be dealt with by Board of Directors
- a director, the complaint will normally be dealt with by the Chairman

Written complaints may be sent to the Sydney office. Once received, this will be directed to the appropriate person.

PROCEDURE FOR COMPLAINTS MANAGEMENT

The person managing the complaint will be responsible for:

1. Registering the complaint:

- registering the complaint in the firm's complaints register
- informing the complainant that their complaint has been received and providing them with information about the process and time frame

2. Investigating the complaint:

- examining the complaint within 10 working days of the complaint being received
- informing the complainant by letter within 20 working days of the complaint being received of what is being done to investigate and resolve it, and the expected time frame for resolution.

As far as possible, complaints or appeals will be investigated and resolved within 30 working days of being received. If this time frame cannot be met, the complainant will be informed of the reasons why and of the alternative time frame for resolution.

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COMPLAINTS POLICY

3. Resolving the complaint:

- making a decision or referring to the appropriate people for a decision within 20 working days of the complaint being received
- Informing the complainant of the outcome and any options for further action if required

4. What if I am unhappy with the resolution?

- If you are not happy with the outcomes of a complaint, you may be able to lodge a complaint with the Tax Practitioners Board (TPB) via:
<https://www.tpb.gov.au/complaints>

RECORD KEEPING

A register of complaints will be kept by the firm and will record the following for each complaint:

- Details of the complainant and the nature of the complaint
- Date lodged
- Action taken
- Date of resolution and reason for decision
- Indication of complainant being notified of outcome
- Complainant response and any further action

Copies of all correspondence and other materials received by the firm in connection with any complaints will be kept for 7 years.

The complaints register and files will be confidential and access is restricted to the Responsible Persons only.

A statistical summary of complaints and appeals will also be kept by the firm. The Governance Officer will be responsible for preparing a report on received feedback and complaints once a year to the Board of Directors.

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COMPLAINTS POLICY

REVIEW OF POLICY

This Policy was approved by the Board on **29 July 2024** and is due for review every year.

Signed:

A handwritten signature in blue ink, appearing to read 'Donald W. de Boer', with a horizontal line underneath.

Name: Donald W. de Boer

Date: 29 July 2024

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COMPLAINTS POLICY

Acknowledgment

I acknowledge that I have received, read, and understand the Complaints Policy of Leaders Taxation & Superannuation Services Pty Ltd. I understand my rights and responsibilities under this policy.

Signature:

Printed Name:

Date:

This policy is effective as of July 2024.