

# Policy | Client complaints & allegations

## 1. Purpose of policy

SW Accountants & Advisors (SW) has a strong commitment to ensuring that all its business activities are carried out in compliance with:

- professional and ethical standards
- relevant legal and regulatory requirements
- SW policies and procedures.

This policy sets out how you can make a complaint and how it will be addressed.

## 2. What is a complaint?

A complaint is an expression of dissatisfaction about the way SW partners, directors and / or employees carried out their work and responsibilities.

This policy does not apply to:

- Negative feedback which does not require a resolution or formal follow-up. This type of feedback is valuable in helping us improve our services, however, this policy does not apply to feedback of this nature.
- Complaints relating to fees charged for services performed. Complaints of this nature should be raised with the partner / director responsible for the relevant engagement.
- Recruitment or employment related complaints and grievances. Any such enquiries will be forwarded to the appropriate person in SW for consideration.

## 3. How to submit a complaint

If your complaint relates to a particular engagement or product and you know the engagement team working on the matter, you can direct your complaint to an appropriate member of that engagement team. If you are not sure who you should refer your complaint to, or feel it is inappropriate to address your complaint to a member of the engagement team, you can submit your complaint in writing by emailing [info@sw-au.com](mailto:info@sw-au.com).

Complaints need to include the following information:

- your name and contact details
- the date
- a clear description of the nature of the complaint including when the conduct giving rise to the complaint occurred
- the name of the SW partner / director or employee involved
- copies of any documentation supporting the complaint.

SW will acknowledge receipt of your complaint within one week and will outline the next steps in the process.

#### 4. How complaints will be handled

1. Within two weeks of receiving a complaint, SW will arrange a meeting to discuss your concerns. The purpose of this meeting is to determine whether the matter can be resolved collaboratively, or whether it requires mediation or more formal handling.
2. If discussion or mediation leads to a resolution that you find satisfactory, your complaint will be considered resolved. SW will confirm this outcome in writing, and will also notify the relevant SW partner, director, or staff member involved.
3. If you remain unsatisfied after these steps, SW will explore additional options, which may include seeking advice from independent experts.
4. In all cases, you will receive a written update within eight weeks of initial contact, outlining the outcome and the reasons behind the decision.
5. If you are not satisfied by SW's response, you may wish to bring the matter to the attention of Chartered Accountants Australia and New Zealand in Australia.
6. Each formal complaint is reviewed to identify and address any potential weaknesses in SW's quality management system. Appropriate corrective actions will be taken, including training, process changes, or disciplinary action.

#### 5. Policy history

##### Policy history and documentation

Policy title:	Client complaints & allegations	
Effective date:	13 November 2025	
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Authorised by:	SW Quality and Risk Committee	
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