

Procedure for complaints handling by the Q-Concepts management team

Introduction

We feel it is important that you feel empowered to indicate that you are not satisfied by our service provision. For this reason, we have stipulated a Complaints Procedure that provides for an option to submit a complaint about the professional conduct by professionals affiliated with Q-Concepts, and about perceived irregularities in relation to the service provision by Q-Concepts. Only complaints submitted on the basis of the articles 1 and 2 of the following Procedures regarding the resolution of complaints will be considered for processing. These procedures are related to complaints about professional acts/conduct by employees affiliated with Q-Concepts. This document came into force on 1 January 2017.

Definitions

In these procedures, 'Q-Concepts' means: the group of connected legal entities that are each active within business service provision under the Q-Concepts name.

In these procedures, 'Complaint' means: every written notification of conduct or behaviour that could possibly be in conflict with legislation and regulations, professional and behaviour codes, or agreements between Q-Concepts and the Complainant, and which complies with that which is stipulated in articles 1 and 2.

'Management' means the Executive Board of Q-Concepts Accountancy B.V.

'Complainant' means any natural person or legal person submitting a Complaint on the grounds of these procedures.

Procedures

Article 1

1. Any person wishing to complain about the way they were approached or treated by an employee in his or her professional capacity in connection with Q-Concepts must notify the person involved in writing of the contested conduct.
2. If the Complainant is subsequently of the opinion that the reaction of the person involved is unsatisfactory, the Complainant can submit a Complaint in writing to Q-Concepts Management. The Complainant must substantiate when and how the notification as stipulated in paragraph 1 has occurred and the subsequent response, as well as the reason why the Complainant feels this response is unsatisfactory. In the event this condition is not met, the Complainant must substantiate why this was not the case.

Article 2

1. The Complaint must be signed and contain at least:
 - a) the name and address of the Complainant;
 - b) the name of the employee whose conduct is subject to the Complaint;
 - c) the date;
 - d) a description of the conduct on which the Complaint is based;
 - e) a description of the validity of a complaint about the conduct;
 - f) the relationship of the complainant to Q-Concepts.
2. A copy of any documents the Complainant wishes to avail himself/herself of must be appended to the Complaint. The Complaint must contain a concise reference to (relevant passages in) those documents.

3. In the event that the Complaint is drafted in a foreign language and a translation is required for proper processing of the Complaint, the Complainant is responsible for providing this translation.
4. The Complaint may also contain a proposal for the resolution of the Complaint.

Article 3

1. Management shall confirm receipt of the notice of complaint in writing within ten working days.
2. Management will return any Complaint not intended for them or for apparent resolution by another institution to the Complainant as soon as possible. An accompanying letter will explain the reason for return.

Article 4

1. Management is not obliged to start processing the Complaint:
 - a) if it relates to conduct that - through the submission of a Complaint - is or had been subject to the ruling by the complaints committee of the professional organisation or a complaints institution of another organisation;
 - b) if it relates to conduct that - through the submission of a Complaint - is or had been subject to the ruling by the Accountant's Chamber;
 - c) if it relates to professional conduct that took place more than one year after its discovery, or more than three years prior to submission of the Complaint;
 - d) as long the conduct related to the Complaint is subject to investigation proceedings as ordered by the public prosecutor or a prosecution, or if the conduct is part of the investigation into or prosecution of a criminal offence and if there are investigation proceedings as ordered by the public prosecutor or a prosecution;
 - e) if the Complaint has not been submitted in accordance with the stipulations in article 1 paragraph 1 to the person involved;
 - f) if the Complaint solely involves an invoice;
 - g) if - in the opinion of Management - the Complaint does not comply with the requirements stipulated in article 2 paragraph 1.
2. The fact that the Complaints will not be processed will be communicated to the Complainant in writing as soon as possible and no later than 4 weeks after receipt of the Complaints.

Article 5

1. If Management decides to process the Complaint, Management will ensure careful and proper resolution thereof. Processing of the Complaint is done by an official or officials who are not nor have been involved in the conduct the Complaint is based on.
2. A hearing with the complainant and the relevant employee may be part of the investigation. A report of the hearing is drafted.
3. The Complainant, Management and any possible third parties enlisted will treat the Complaint with confidentiality. no information related to the contents of the Complaint will be provided/divulged and no information on the identity of the Complainant and the Person Involved will be provided/divulged, except and to the extent that this is required - for instance during fact-finding - for thorough processing of the Complaint in the opinion of Management.

Article 6

1. Management will process/resolve the Complaint as soon as possible.
2. Management will notify the Complainant and the employee whose conduct is the source of the Complaint in writing with a knowledgeable substantiation of its findings related to the Complaint.

Article 7

If there is cause for such or will be for the solution of the relevant dispute, Management is able to defer the procedure of a Complaint being processed at any time.

Article 8

The Complaint will expire as soon as the Complainant notifies Management that the employee whose conduct was subject to the Complaint has sufficiently and satisfactorily resolved the Complaint. The Complaint will also expire once Management has expressed a ruling over the Complaint.

Article 9

Management must ensure registration of the complaints submitted.

Article 10

Submitting a Complaint and its processing will not lead to interruption of legal statutes of limitation or expiry periods.

Your complaint can be addressed to;

Q-Concepts

Reitscheweg 45

5232 BX 's-Hertogenbosch

T: 073 - 61 32 510

E: info@q-concepts.nl