

Appeals and Complaints

Definitions:

An **appeal** is a request by the client or responsible party for PwC's Compliance Services to reconsider its decision relating to certification/verification audit.

A **complaint** is the expression of dissatisfaction, other than an appeal, by any person or organisation to PwC's Compliance Services relating to its activities, where a response is expected.

1.1 General Procedure for Appeals and Complaints

This process applies to all appeals and complaints addressed to PwC's Compliance Services whether resulting from certification, or verification audit or revealed at other times during the engagement of certification, or verification activities. PwC's Compliance Services will be responsible for all decisions, at all levels of the appeals and complaints handling process, unless and until the issue is escalated to the relevant accreditation body, the relevant regulator, scheme administrator, or the firm's legal counsel. PwC's Compliance Services will fulfill its duty of reasonable cooperation with all accreditation bodies, the relevant regulator, and scheme administrator.

Channels for receiving appeals and complaints include the PwC Australia Complaints and Business Conduct Hotline (under "About Us" section of the PwC Australia website), a request directed to the Certification Manager, as well as the general enquiries (under "Contact Us" in the Home page of the PwC Australia website). Channels for receiving appeals and complaints are communicated to clients in the Planning Memo, letter of engagement (contract), and Certification pages on the PwC Australia website. The complainant or appellant must include a clear description of the complaint or appeal, objective evidence to support each element or aspect of the complaint or appeal, and the name and contact information of the submitter. Persons leading the appeals and complaints handling process will be different from those who carried out the certification or verification.

1.2 Identification of Appeals and Complaints

Appeals and complaints must be formally addressed to the relevant Certification Manager in writing and will be handled in accordance with all PwC's Compliance Services confidentiality policies. Complaints may also be received through the external PwC Complaints Hotline, in which case the procedures for that system will be followed, in addition to the procedures outlined below.

The Certification Manager will acknowledge all appeals and complaints in writing within 14 business days of receipt.

To ensure independence, the Certification Manager will consult with the Certification Lead Auditor or relevant staff to determine if an existing relationship may compromise the ability for the Certification Manager to maintain impartiality in overseeing the resolution of the appeal or complaint. If such a relationship exists, the Certification Manager will appoint an alternate

responsible staff or Manager to assist with the investigation and take on the responsibilities of the Certification Manager in the resolution of the appeal or complaint. Any PwC's Compliance Services Manager or staff that have consulted for, or been employed by, the Client within two years shall not be used in the appeal or complaint process.

The appeal and complaint handling process shall include tracking and recording appeals and complaints, including actions undertaken to resolve them.

The Certification Manager or delegate will ensure that the necessary information is gathered in order to validate an appeal or complaint. Any complaint received from a client or any stakeholder not related to the scope of certification by PwC's Compliance Services will be redirected to the client to deal with the complainant. The Certification Manager and the investigator in consultation with the client will determine whether to make information about the appeal or complaint public and if so, to what extent.

PwC's Compliance Services shall ensure that submission, investigation, and decisions on appeals or complaints do not result in any discriminatory actions by PwC's Compliance Services against the appellant or complainant.

1.3 Investigation Process for Appeals and Complaints

Upon receipt of an appeal or complaint, the Certification Manager will appoint an independent senior PwC's Compliance Services staff member (manager or above) to investigate. This person is referred to herein as "the investigator."

The investigator, in consultation with the client/third party, will determine if the parties can find a mutually-agreed upon a solution for the appeal or complaint.

The investigator will consider the results of previous appeals or complaints involving the client or a third party.

The investigator will review records and documentation of appeals and complaints brought before PwC's Compliance Services and will ensure that where any non-conformity or failure to meet the requirements of PwC's Compliance Services, or any other product certification or verification programs is revealed, that the provider of the object of conformity audit has investigated its management systems and procedures and taken appropriate corrective action.

The investigator will document the actions taken by the organisation and communicated to the Certification Manager or delegate or Key Account Manager who has primary responsibility for the relevant contract. The responsible Certification Lead Auditor or delegate will assess the actions for effectiveness at the next certification audit. The report(s) documenting the outcome of the actions taken and results of the certification audit will be reviewed and approved by the Certification Manager.

The investigator will prepare a written statement outlining the actions that are taken, the resolution of the appeal or complaint, and the reasons for the decision reached.

The Certification Manager or delegate will review and approve the resolution before providing it to the client or third party.

The Certification Manager or delegate will indicate to the appellant or complainant the termination of the PwC's Compliance Services certification appeal or complaint process, as appropriate in the circumstances.

PwC's Compliance Services shall keep the complainant informed of progress in evaluating the appeal or complaint, and shall have investigated the allegations and specified all its proposed actions within six months of receiving the appeal or complaint, or within the time frame required by the relevant standard if it differs.

The investigator will document the decision statement in the client's certification or verification file.

The investigator will record corrections or corrective actions taken in the client's file and addressed in the Business Management System, as appropriate.

1.4 Review by PwC's Compliance Services External Advisory Committee (EAC)

If the appeal or complaint cannot be resolved by the process as described above, the investigator or the Certification Manager will escalate it to the EAC (or delegate) who is independent of the certification and verification activities. The EAC will review the appeal or complaint and discuss the issues surrounding the problem(s) with the investigator, the Certification Manager, and the client/third party as appropriate, with the goal of reaching a mutually-agreeable solution within two months of receipt by the EAC.

The EAC will document, in a written statement to the client/third party, the actions that are taken, the resolution of the appeal or complaint, including the reasons for the decision indicating the termination of the PwC's Compliance Services appeal or complaint handling process, as appropriate. Upon request, regular progress reports will be issued to the client/third party. The EAC will document the decision statement in the client's certification or verification file.

The EAC will record any corrections or corrective actions taken in the client's file and addressed in the Business Management System, as appropriate.

1.5 Creation of a Claim Against PwC's Compliance Services

In the event that a mutually agreeable solution to an appeal or complaint against PwC's Compliance Services cannot be reached, PwC's Compliance Services will advise the client/third party that it can appeal the decision to the appropriate accreditation body. Should the client/third party wish to proceed with a claim against PwC's Compliance Services, the EAC will follow the procedures as outlined in the PwC's Compliance Services Certification Policy and Guidance Document.

1.6 Appeals or Complaints Raised to Accreditation Bodies from PwC's Compliance Services

In the event of an unsuccessful appeal or complaint, the Certification Manager will advise the client/third party that it can appeal the internal PwC's Compliance Services decision to the appropriate accreditation

body, and the appeal or complaint findings will be made available by PwC's Compliance Services to the accreditation body for resolution.

The Certification Manager will ensure that the client/third party is advised that the accreditation body review will consist of a determination of whether PwC's Compliance Services has operated in conformity with all of the accreditation body requirements; the Standards for which PwC's Compliance Services has been accredited; the accreditation agreement (between PwC's Compliance Services and the accreditation body); and PwC's Compliance Services' internal certification and verification procedures, in the processing of the appeal or complaint; and that the accreditation body is the final level of appeal or complaint resolution.

1.7 The timing of Appeals or Complaints Arising from Provision of Certification Services

Clients will be given 30 days following the release of the PwC's Compliance Services management system certification audit report to launch an appeal or complaint against the results of the certification audit. Appeals or complaints must be made in writing and will be acknowledged in writing.

Verbal appeals or complaints will not be accepted. Any appeals or complaints dated later than 30 days after the release of the PwC's Compliance Services certification audit results (date of Continual Improvement report, Certification Report, Verification Statement) will not be accepted unless required by the terms of PwC's Compliance Services' accreditation agreement.

1.8 Effectiveness Evaluation of Action Taken in Response to Appeals, Complaints, and Disputes

PwC's Compliance Services will review the actions taken with respect of an appeal, complaint, or dispute with its stakeholders, (e.g., the complainant, external advisory committee, a standards body, etc.) to determine the effectiveness of the process. The results of this review will be documented and maintained in the Shared Drive of PwC's Compliance Services.