



Complaints Procedure

Article 1

1. Any person who wants to complain about the way in which an employee of Verstegen accountants and tax consultants or Verstegen accountants and advisers (hereinafter called: Verstegen) has behaved towards him/her in a professional capacity can submit a complaint in writing about such to the management of Verstegen accountants and tax consultants or the management of Verstegen accountants and advisers (hereinafter called: the management).
2. Any person who wants to complain about alleged impropriety, either inside or outside the accountancy firm, can submit a complaint about this in writing to the management.
3. If the complaint concerns the way in which a Registered Accountant or an Accountant/Accounting Consultant has behaved towards the complainant in his/her professional capacity, the complainant can moreover choose to submit his/her complaint to the Complaints Committee of Netherlands Institute of Chartered Accountants (NIVRA) and the Netherlands Organisation of Accounting Consultants (NOvAA).
4. A complaint in the sense of this complaints procedure cannot exclusively relate to an invoice for fees.

Article 2

The management will be responsible for ensuring a careful and proper handling of all written complaints.

Article 3

1. A complaint must be signed and contain the following minimum details:
 - a. the name and address of the complainant;
 - b. the name of the employee whose conduct the complaint relates to;
 - c. the date of signing;
 - d. a description of the conduct which the complaint relates to;
 - e. the reasons why the conduct justifies a complaint.
2. If the complaint is written in a foreign language, and a translation is necessary in order for the complaint to be dealt with properly, the complainant has to have the complaint translated.
3. The complaint can also include a proposal for the settlement of the complaint.

Article 4

An employee who receives a written complaint shall immediately send it on to the management.

Article 5

1. The management shall confirm the receipt of the written complaint in writing within five working days.
2. The confirmation of receipt shall state the following:
 - a. the period within which the complaint will be dealt with;
 - b. the procedure that will be followed;
 - c. the contact person;
 - d. whether or not a hearing will be held.
3. If the handling of a complaint clearly falls within the jurisdiction of a different body, the management shall immediately send the complaint to that body, and notify the complainant about such at the same time.
4. If the management receives a complaint that is not intended for it, and which is not sent on, it will return it to the complainant as quickly as possible. The reasons why it has been sent back will be explained in an accompanying letter.



Article 6

The handling of the complaint shall be carried out by an employee or employees who are/were not connected with the conduct which the complaint relates to.

Article 7

1. The management is not obligated to deal with a complaint:
 - a. if it relates to conduct which on account of the submission of a complaint is subject, or was subject, to the jurisdiction of the complaints committee of the professional associations or the complaints body of a different accountancy organisation or accountancy firm;
 - b. if it relates to conduct in a professional capacity that was observed more than three years before, or occurred more than six years before, the submission of the complaint;
 - c. if it relates to conduct which on account of the submission of a complaint is or was subject to the jurisdiction of the accountancy division of the court of appeal;
 - d. as long as investigative proceedings or a criminal prosecution is still ongoing at the order of the public prosecutor concerning the conduct which the complaint relates to, or if the conduct is part of an investigation or prosecution of a criminal offence, and in relation to that offence investigative proceedings or a criminal prosecution is still ongoing at the order of the public prosecutor.
2. The management shall not accept a complaint if any requirement for the acceptance of a complaint in the complaints procedure has not been satisfied, on the condition the complainant has been given the opportunity to rectify the deficiency within a set period.
3. The complainant will be informed in writing by the management as quickly as possible, but no later than within four weeks after the receipt of the complaint, if a decision has been taken not to deal with the complaint.

Article 8

1. The management will give the complainant and the employee whose conduct the complaint relates to the opportunity to state their case at a hearing.
2. A decision can be taken not to conduct a hearing if the complaint is obviously unfounded.
3. A report will be drawn up of the hearing.

Article 9

1. The management will deal with the complaint as quickly as possible, but no later than within eight weeks.
2. This period will be suspended with effect from the date on which the complainant has been asked to rectify an omission as referred to in article 7, paragraph 2, of this complaints procedure, until the date on which the omission is rectified or until the period set for this has expired without being availed of.
3. The handling can be postponed for no more than four weeks.
4. The postponement will be notified in writing to the complainant and the employee whose conduct the complaint relates to.

Article 10

1. The management will notify the complainant and the employee whose conduct the complaint relates to in writing about its findings concerning the complaint, together with the reasons for such, as well as any recommendations for the day-to-day policymaker.
2. The decision of the management will either:
 - a. declare the complaint to be well-founded; or
 - b. declare the complaint to be unfounded.
3. If the complaint is in relation to an act or omission as referred to in article 22, paragraph 1, of the Accountancy (Disciplinary Law) Act, the decision will state that a complaint can still be submitted to the accountancy division of the court of appeal.



Article 11

The complaint will become null and void as soon as the complainant informs the management that the employee whose conduct the complaint relates to has settled the complaint to his/her satisfaction.

Article 12

The compliance officer shall be responsible for the registration of the submitted complaints.