1. **SCOPE**

   This document covers the procedure for resolving complaints relating to any B-BBEE verification activities for which Mazars Consulting Services (Pty) Ltd is responsible. It outlines the procedure of Receipt, Validation and Investigation, Resolution, Recording & Tracking and Completion of Complaints.

2. **PURPOSE**

   The purpose of this procedure is to provide a mechanism for the effective resolution of complaints so as to:

   2.1 protect Mazars Consulting Services (Pty) Ltd, its verified entities and other users against errors, omissions or unreasonable behaviour; and

   2.2 safeguard all parties’ confidence in all verification activities.

3. **RESPONSIBILITY AND AUTHORITY**

   The MD/BL will be responsible for ensuring that all complaints against Mazars Consulting Services (Pty) Ltd are investigated and, where these are determined to be valid, the MD/BL will ensure that the complaints are adequately addressed in a timely manner.

4. **REFERENCES**

   R47-02 Clause 20

   MPPOL/009
5. **PROCEDURE**

5.1 **Receipt of Complaints:**

5.1.1. All complaints should be submitted to the MD/BL in writing;

5.1.2. The office of the MD/BL will capture the information onto the Complaints Register;

5.1.3. The MD/BL will determine whether the complaint relates to:

5.1.3.1 Mazars Consulting Services (Pty) Ltd verification activities for investigation by Mazars Consulting Services (Pty) Ltd, or

5.1.3.2 If it relates to a measured entity verified by Mazars Consulting Services (Pty) Ltd in which case the complaint will also be referred to the verified enterprise in question;

5.1.4. The office of the MD/BL will acknowledge receipt of the complaint within 48 hours, confirming whether the complaint is a Mazars Consulting Services (Pty) Ltd matter for investigation or whether the complaint has been referred to the relevant verified enterprise to address.

5.1.5. In the event of the MD/BL being related to the complaint, the appeal will be directed by the B-BBEE Co-ordinator to a staff member independent of the client to be resolved.

5.2 **Validation and Investigation of Complaints:**

5.2.1 The MD/BL will verify all the necessary information to validate the complaint and to conduct an investigation into the complaint. In all cases the person nominated to conduct the investigation shall be in a position senior to that of the person who is the subject of the complaint.

5.2.2 The validation exercise and investigation process will be subject to the requirements of confidentiality as they relate to the complainant and to the subject of the complaint.

5.2.3 The findings of validation exercise, the investigation and recommendations will be submitted in writing to the MD/BL within seven (7) working days.
5.3 Resolution of Complaints:

5.3.1 The MD or nominee will determine the course of action to be taken based on the reported findings and recommendations.

5.3.2 The decisions and outcome of the complaint will be communicated in writing to the complainant by the MD or nominee unless the complaint is against the MD or nominee, in which case the MD or nominee will be responsible for the communication.

5.4 Valid Complaints:

5.4.1 should the complaint be valid, the MD or nominee will complete MPRep/003 – Non-conformance, Corrective Action and Clearance Report, and raise the complaint as a Non-Conformance.

5.4.2 MPPRO/008 – Managing Corrective Action Procedure will then be followed, to prevent any re-occurrence of the same complaint or similar complaints.

5.5 Recording and Tracking of Complaints:

5.5.1 The process, findings and resolution of all complaints will be recorded in a Complaints Register in the office of the MD or nominee

<table>
<thead>
<tr>
<th>Complaint Receipt Date</th>
<th>Reference Number</th>
<th>Nature of the Complaint (indicate – Mazars Consulting Services verification activity OR verified enterprise)</th>
<th>Findings</th>
<th>Recommendations</th>
<th>Agreed Actions (including completion date)</th>
<th>Letter of Completion (Date)</th>
</tr>
</thead>
</table>

5.6 Completion of Complaint:

5.6.1 The MD or nominee will check and confirm that the agreed actions have been undertaken by the specified completion date.

5.6.2 The MD or nominee will issue a Letter of Completion, outlining the Outcome of the complaint. The MD or nominee will record the date of the letter in the Complaints Register.

5.5.3 The MD or nominee will issue a formal notice of the completion of the complaints-handling process to the complainant and record the date of issue.
6 RECORDS

<table>
<thead>
<tr>
<th>Record</th>
<th>Responsibility</th>
<th>Minimum Period</th>
<th>Retention</th>
<th>Disposal</th>
</tr>
</thead>
<tbody>
<tr>
<td>Complaints Register</td>
<td>MD</td>
<td>2 years</td>
<td>Destroy</td>
<td></td>
</tr>
<tr>
<td>Original Invalid Documents</td>
<td>MD</td>
<td>2 years</td>
<td>Destroy</td>
<td></td>
</tr>
</tbody>
</table>