

Moore Kingston Smith – Complaints Procedure Clients are informed of Moore Kingston Smith’s complaints procedure in the initial Letter of Engagement prior to work being undertaken: We are required by our regulators to notify all clients of the procedure to follow in the unlikely event that you have a complaint about the service we provide. In the first instance, you will normally wish to discuss the matter with your client service partner. However, any unresolved complaint should be set out in writing and sent to the firm’s Senior Partner. If you wish to complain about our legal work or our bill for legal services, you may also wish to contact our Head of Legal Services. The relevant contact details can be found in our engagement letter.

We aim to investigate any complaint carefully and promptly, and if we do not answer it to your satisfaction you may take the matter up with the Institute of Chartered Accountants in England and Wales (ICAEW) or the Solicitors Regulation Authority (SRA), depending on the nature of your complaint and service provided. In the unlikely event that we cannot meet our liabilities to you, you may be able to claim compensation under the Chartered Accountants’ Compensation Scheme for ICAEW regulated matters. For further information about our complaints procedures for legal matters, including the right to complain to the Legal Ombudsman, please refer to the Terms and Conditions attached to our engagement letter for Legal Services.

If you are not sure whether the ICAEW or SRA is most appropriate to consider an unresolved complaint we will endeavour to help you decide.

On the receipt of a formal complaint, the Senior Partner will be informed. This may be via the partner who is initially informed of the complaint, or via a letter, email or call direct from the client. On receipt of a complaint, the Senior Partner will allocate a Partner to investigate each case (the “Investigating Partner”). The Investigating Partner must be completely removed from the client to ensure neutrality and independence in their review.

We aim to acknowledge the complaint in writing within one working day of receipt by the Senior Partner.

Investigating Partners must investigate the matter promptly. If the complaint cannot be completed in a prompt manner, a deadline must be agreed with the Senior Partner and the client must be informed of the delay and the reasons for the delay.

The Investigating Partner will provide a review of the complaint which must be approved by the Senior Partner. The review of the complaint and the suggested outcome will be communicated to the client by the Senior Partner in a formal response letter. The response will include details of the independent review, whether the complaint is upheld and the remedial action to follow if applicable.

Analysis is completed bi-annually to ensure that the complaints system is effective and fit for purpose, with the aim of minimising the reoccurrence of any similar complaint.

You as the client will not be charged for the time incurred in handling your complaint.