

# Saada

## Smaller Authorities' Audit Appointments

### Complaints Policy and Procedure

**17 Apr 2024**

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## **1. Introduction**

- 1.1. The SAAA Board is responsible for approving a complaints policy and procedure.
- 1.2. The Chief Executive reports annually to the Board about the nature and number of complaints and the responses, unless the volume of complaints increases markedly than this should be reported as soon as possible.

## **2. Complaints about auditors**

- 2.1. SAAA is responsible for monitoring the performance of the audit firms within its audit regime. However the audit firms remain responsible for the work and conduct of their staff.
- 2.2. Audit firms are required to report any complaints to SAAA as part of the contract monitoring process.
- 2.3. Each audit firm already has its own complaints process and complaints about auditors should be dealt with under those processes in the first instance.
- 2.4. If SAAA receives a complaint that has not already been investigated by the relevant firm, it will be passed to the firm's contact partner to consider.
- 2.5. The complaint should be progressed through all stages of the audit firm's own complaints process, until either a satisfactory resolution is found, or it is clear that the firm will be unable to satisfactorily resolve matters.
- 2.6. If the firm is unable to resolve matters, it should refer the complainant to SAAA.

## **3. Complaints that SAAA can consider**

- 3.1. SAAA can consider complaints:
  - 3.1.1. that relate to a failure in service or maladministration by one of our firms of appointed auditors; or
  - 3.1.2. about how a concern or query has been dealt with by SAAA
- 3.2. Service failure or failure to follow proper procedures by an appointed audit firm may include:
  - 3.2.1. failure to comply with standards (relevant parts of the Code of Audit Practice and AGN 02);
  - 3.2.2. discourtesy or rudeness;
  - 3.2.3. discrimination;
  - 3.2.4. unreasonable delay;
  - 3.2.5. not responding to phone calls, emails or letters;
  - 3.2.6. not providing answers to reasonable questions;
  - 3.2.7. not answering complaints fully and promptly; or
  - 3.2.8. failure to recognise and rectify mistakes.

## **4. Complaints that SAAA cannot consider**

- 4.1. As appointed auditors are statutorily independent SAAA cannot consider complaints about:
  - 4.1.1. the judgements and decisions of auditors;

- 4.1.2. the process followed by auditors of smaller authorities who are exercising their specific powers in relation to electors' objections to items in an authority's accounts; nor
- 4.1.3. the process by which those decisions are made.
- 4.2. SAAA cannot:
  - 4.2.1. influence an appointed auditor's professional skill and judgement in performing statutory functions;
  - 4.2.2. substitute its own judgements for those of an appointed auditor in the exercise of those functions;
  - 4.2.3. direct an appointed auditor to act or to review decisions; nor
  - 4.2.4. consider any complaint that relates to an ongoing audit investigation, until the investigation has been concluded.
- 4.3. SAAA cannot consider complaints about individual smaller authorities - these must be raised with the body concerned.
- 4.4. SAAA reserves the right not to investigate complaints that it considers to be frivolous, vexatious or without merit. The CEO will record the rationale for any such decision.
- 4.5. SAAA will not usually accept complaints that are made more than six months after the event in question.
- 4.6. If you have any queries about whether SAAA can deal with a specific complaint, please contact us via email at [admin@saaa.co.uk](mailto:admin@saaa.co.uk)

## **5. Making a complaint**

- 5.1. If you wish to make a complaint, please e-mail SAAA at [admin@saaa.co.uk](mailto:admin@saaa.co.uk)
- 5.2. Alternatively, you can write to SAAA at:

Smaller Authorities' Audit Appointments Ltd  
Bloomsbury House  
10 Bloomsbury Way  
London  
WC1A 2SL

## **6. Complaints about auditors**

- 6.1. Complaints in respect of any of the audit suppliers appointed by SAAA will be handled in the first instance by the Chief Executive, liaising with the nominated contact partner at the audit firm if appropriate.
- 6.2. If we are able to consider your complaint, we will respond to you in a timely manner by letter or email, usually within 5 working days, explaining the process for handling the complaint and when you can expect to receive a full reply.
- 6.3. If the complaint is straightforward, we will usually send you a full reply within 20 working days. If the issue is more complex, we will contact you to clarify your concerns and a response may take longer than 20 working days
- 6.4. If SAAA determines that your complaint is justified, you will receive details of steps that will be taken to meet your concerns and explain what will be done to prevent the problem happening again.

6.5. If you are not satisfied with the response, it will be referred to the Independent Director responsible for Quality Assurance for final determination.

## **7. Complaints about SAAA**

- 7.1. Complaints about SAAA will be handled in the first instance by the Chief Executive.
- 7.2. If any complaint is received relating to the operations or staff of SAAA, it will be handled in the first instance by the Chair liaising with the Chief Executive if appropriate.
- 7.3. However, if you are not satisfied with action taken by the Chief Executive, you should write to the Chair of the Board via our address or website. The Chair will review the complaint, and all of the paperwork relating thereto, and if they believe it appropriate will submit the complaint to the Board for consideration

## **8. Complaints about SAAA Board members**

- 8.1. The Chair is responsible for investigating and responding to complaints against Board members.
- 8.2. If any complaint involves the Chair will be referred to the Independent Director responsible for Quality Assurance.