



## **Complaint and appeal procedure**

### **1. Introduction**

This procedure sets forth the procedure for ICTI CARE Process applicants to raise complaints and appeals.

### **2. Scope**

This procedure covers all complaints and appeals regarding the technical integrity, conduct and impartiality of the ICTI Accredited audit firms or ICTI Accredited Auditors for ICTI audits. Complaints may include any questionable finding, judgement, reporting and recommendation for any factory audit. Appeals are disagreement about the decision made of a factory. Such disagreement shall be based on the ICTI requirements.

### **3. Procedure**

#### **3.1 Complaint and Appeal against an ICTI Accredited audit firm**

- 3.1.1 Any complaint or appeal related to an ICTI audit shall be addressed to the corresponding audit firm. The complaint or appeal is required to be specific and truthful. Reference to relevant ICTI requirement is mandatory. The absence of reference shall invalidate the complaint and appeal and the complaint or appeal shall not be processed.
- 3.1.2 The complainant is required to submit its complaint or appeal in writing.
- 3.1.3 The audit firm shall acknowledge receipt of the complaint to the complainant in 5 working days from receipt.
- 3.1.4 For complaints, the Technical Manager of the audit firm shall commence investigation and provide the complainant with the investigation results in writing. The whole process is required to be completed within 30 days from the day of receipt of such. When the complaint is about the compliance to ICTI requirements, applicable ICTI requirements shall be referred.
- 3.1.5 For appeals, the Technical Manager of the audit firm shall review the argument of the complainant and the relevant ICTI requirements and provide the complainant with a reply



corresponding to the disagreement. The whole process is required to be completed within 30 days from the day of receipt of such. Applicable ICTI requirements shall be referred in the disposition.

3.1.6 If the complaint or appeal cannot be settled within 30 days from receipt, the Technical Manager is required to notify ICTI Asia and submit all related documents and correspondence between the two parties to the ICTI Operations Manager who shall develop further instructions and procedures to assist to secure a settlement between parties concerned.

3.1.7 If the complainant disagrees to the disposition from the audit firm, such complaint or appeal can be filed with the ICTI CARE Foundation Asia. The complainant shall present all necessary documents and evidence to support such claim.

3.1.8 The ICTI Operations Manager and/or the Asia TAB shall make a disposition basing on the available supporting evidence. The decision of the ICTI CARE Foundation Asia shall be final.

3.1.9 The ICTI Operations Manager shall inform all parties concerned of the decision of ICTI Asia.

### 3.2 Appeal against an ICTI CARE Foundation Asia's decision

3.2.1 If the complainant disagrees with the decision of ICTI Asia in respect to the interpretation and adherence to ICTI requirements, an appeal can be made to the Chairman of the ICTI Governance Board.

3.2.2 All relevant documents and evidence with reference to the relevant ICTI requirements shall be submitted together with an appeal letter to the ICTI Governance board.

3.2.3 The ICTI Governance Board shall consider the acceptance of such appeal within 30 days from the receipt of the same.



- 3.2.4 The ICTI Governance Board shall review the claim made by the complainant in respect to the decision. Their judgment shall be made basing on the documents presented in regard to the issue involved. The complainant will be notified of their decision accordingly.
- 3.2.5 The ICTI Governance Board reserve the rights to refuse any complaint and/or appeal it consider invalid without any factual evidence support.
- 3.2.6 The decision and /or judgment of ICTI Governance Board shall be absolutely final.

### 3.3 Complaint against auditor's misbehaviour

- 3.3.1 In case of misbehaviour of auditors observed during the course of an audit, complainant should record and collect as such detail as possible for the case.
- 3.3.2 Depending on the structure of audit firms, most have their independent channel reporting misbehaviour auditors, file in or call up such complaint channel and make a copy of such complaint to ICTI operation Manager.
- 3.3.3 The audit firm is responsible to investigate and respond to the complainant and ICTI operation Manager within 15 calendar days.
- 3.3.4 Audit firm shall take corrective action and get agreement from ICTI Asia on their course of action. ICTI Asia shall inform the complainant of the final course of action
- 3.3.5 In case complainant does not agree with the decision, he/she can appeal to the Chairman of the ICTI Governance Board as procedure outline in 3.2 above.