



Appeals, Complaints related to Greenhouse gas verifications

EY Accountants LLP is accredited to perform verification for greenhouse gases in accordance with ISO 14065. EY maintains an appeal and complaints procedure regarding this services. See below for more information:

Appeals

According to ISO 14065, an appeal is defined as: a request by a client to the validation or verification body for reconsideration of a decision it has made relating to the validation or verification.

Upon receipt of an appeal, EY will be responsible for all decisions at all levels of the appeals-handling process. The certification/verification body shall confirm that the persons engaged in the appeals-handling process are different from those who carried out the audits and made the certification/verification decisions.

Activities in case of an appeal:

1. Appeals may be received by every employee, by mail, fax, e-mail, or orally. Appeals are required to be submitted in writing, for the attention of the director.
2. EY has also an ethics hotline: https://www.ey.com/gl/en/about-us/ey-ethics-hotline/about-us_ey-ethics-hotline.
3. Upon receiving an appeal, the management assistant will register it in the Appeal register. Appeals will be supplied to the Director. The director will (through the management assistant) send a letter or e-mail as soon as possible as confirmation of receipt and consideration to the appealing party.
4. The director will have the background and/or cause of the appeal investigated by an employee or employees who is/are independent of the case in concern (and hence have not been involved with the verification audit and the decision process) Within four weeks the findings will be reported to the director.
5. The report will be used to develop recovering/corrective proceedings, which have to include measures for recovery of verification as soon as possible, prevention of repetition, and the assessment of the effectiveness of the applied recovering/ corrective measures.
6. Within four weeks after confirmation of reception, the director will send the sender a letter with the proposed solution.



7. In cases where the application of the steps mentioned above does not lead to an acceptable solution or if the presented procedure is unacceptable for the appealing party or other parties involved, the director will report the appeal to the department of juridical matters (Juridische Zaken, or JZ) of EY Netherlands. JZ acts as coordinator and composes an arbitration committee. The members of the arbitration committee need to be accepted by both parties, by which the impartiality of the judgment can be guaranteed. The complainant formally presents his case, after which the arbitration committee will formulate a written declaration of the findings, decision, and motivation. This decision is binding for all parties.
8. Ernst & Young Accountants LLPY maintains files and records of all appeals related to the certification or verification, as well as recovery actions. Among other things this is used for analysis during management reviews.

Complaints

According to ISO 14065 a complaint is: a formal record of dissatisfaction, other than appeal, by any person or organization to a validation or verification body relating to the activities of that body, where a response is expected.

Activities in case of a complaint

1. Complaints may be received by every employee, by mail, fax, e-mail or orally. The employee is required to report the complaints to the management assistant.
2. Upon receiving a complaint the management assistant will register the complaint in the complaint register. The complaint will be supplied to the director. The director will send (through the management assistant) a letter or e-mail as confirmation of receipt and consideration to the complaining party. Upon receiving a complaint, the director will confirm whether the complaint relates to certification or verification activities that he is responsible for and, if so, will manage it. If the complaint relates to a certified client, then examination of the complaint will consider the effectiveness of the certified management system.
3. The director will have the background and/or cause of the complaint investigated by an employee or employees who is/are independent of the case in concern (and hence have not been involved with the certification or verification audit and the decision process). Within four weeks the findings will be reported to the director.



4. The report will be used to develop recovering/corrective proceedings, which have to include measures for the recovery of certification or verification as soon as possible, prevention of repetition and the assessment of the effectiveness of the applied recovering / corrective measures.
5. Within four weeks after confirmation of reception, the director will send the sender a letter with the proposed solution.
6. In case the application of the steps mentioned above does not lead to an acceptable solution or if the presented procedure is unacceptable for the appealing party or other parties involved, the complainant will be offered the possibility to initiate an appeal.
7. In discussion with the client involved, the complainant and Ernst & Young Accountants LLP will be determined whether and to which degree the complaint and the selected solution will be made publicly known.
8. Ernst & Young Accountants LLP maintains files and records of all appeals related to certification and verification, as well as recovery actions. Among other things this is used for analysis during management reviews.

Visit https://www.ey.com/en_nl/complaints-and-whistleblowers for more information on EYNL complaints procedures.