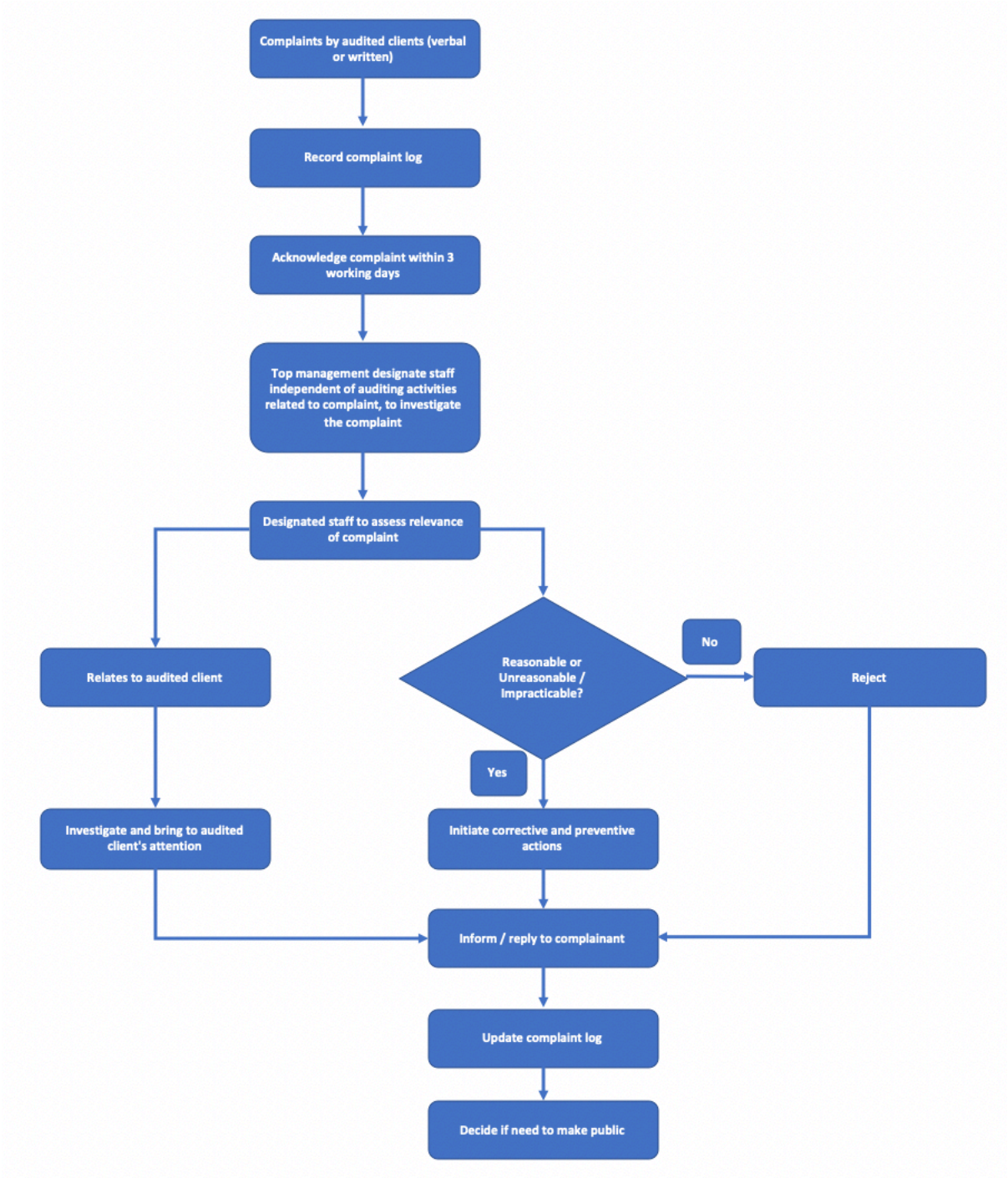
Complaints by audited clients (verbal or written)
Record complaint log
Acknowledge complaint within 3 working days
Top management designate staff independent of auditing activities related to complaint, to investigate the complaint
Designated staff to assess relevance of complaint
Relates to audited client
Reasonable or Unreasonable / Impracticable?
No
Reject
Yes
Investigate and bring to audited client's attention
Initiate corrective and preventive actions
Inform / reply to complainant
Update complaint log
Decide if need to make public