

AGN International

# Our commitment to client service

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The following is an extract of AGN International's Operating Guidelines for members:

“Member firms of AGN are expected to:

- conduct their practice in their own country at the highest of professional and ethical standards
- service clients referred by other Members in the same manner as their own clients;
- give immediate priority to requests from other Members or the AGN International Executive Office dealing with client or potential client enquiries;
- to meet all local requirements in respect of the conduct of their business.

If no local requirements exist, then guidance should be taken from international standards as appropriate, including those issued by the International Federation of Accountants (IFAC)

**International referrals** should be treated as requiring priority attention.

Where a Member's client(s) are operating in other cities or countries where AGN is represented, such Member shall use its best endeavours to introduce such client(s) to the appropriate Member(s) and wherever possible ensure that any relevant professional assignment is handled by another Member.

Where a request is made for advice or assistance that will not necessarily lead to a client referral, the receiving firm should notify the originator of the request of any likely expenses or time costs that may be incurred. It is then the responsibility of the Member making the request to decide whether to proceed with the enquiry and show how such costs are to be recovered.

## **Responsibility of Firm Referring Work**

It is the responsibility of the Member firm referring work to another Member to inform the receiving firm of the amount and scope of work to be performed on the client assignment and to satisfy itself on the work carried out.

Common sense should prevail in establishing how best to contact the receiving firm - e-mail, fax, electronic communication, letter or telephone. In the event of contact by telephone, the call should be followed up as soon as possible with instructions and confirmation of the assignment in writing. This is particularly important where language difficulties may make telephone instructions or advice less certain.

Enquiries or referrals should be made in the first instance to the partner named as "Contact Partner" for the location concerned, with a copy to the Contact Partner or firm, where this is different.

The referring firm/partner has the responsibility to specify:

- the services required and, where appropriate, the degree of detail expected. This is particularly important for audit assignments if the standard of reporting is other than that of the country in which the audit is to be carried out or if the level of materiality is not that of the entity to be audited; assistance with any non-local reporting requirements should be given.
- the time frame expected for the response;
- the basis of charging;
- Members are expected to handle small enquiries, not involving direct relationship with the client, without charge, unless otherwise stated;
- the form of the response (e.g. telephone, electronic communication, courier, mail, etc.).

### **Responsibilities of Firm Receiving Work**

The receiving firm is obliged to advise the referring firm of any further local requirements or any reason why the work cannot be carried out as requested. No Member shall accept an assignment that is not within its professional capabilities

It is the responsibility of the Contact Partner receiving an assignment:

- to ensure that he is clear as to the instructions given and the basis of charging. Members are expected to handle small enquiries, not involving direct relationship with the client, without charge, unless otherwise stated;
- to indicate promptly if for any reason his firm is unable to accept the instructions, Wherever possible an alternative adviser should be recommended and introductions effected as necessary;
- to allocate the work to a partner or member of staff of the appropriate level of experience and to notify the referring firm of the names of such staff involved with the assignment;
- to ensure the work is undertaken to a proper standard;
- to advise the referring firm promptly of any difficulties or delays that may arise;
- to keep any promises made to the referring firm in respect of the assignment.

Member firms are required to immediately acknowledge receipt of a request, specifying a timeframe in which their response will be made. If the response is likely to be outside of any deadline requested by the requesting member or client, then an explanation as to the reason why must be given. In respect of requests from the Administration, which normally have an attached deadline, should that deadline not be feasible, a message should be sent to the applicable

Executive Office informing them of this fact and giving a date by when the requested information will be submitted.

In the event that the requested data or actions are not forthcoming or no response is received from the referred to member, in the case of *client enquiries*, the forwarding member should contact their Executive Office and inform them of the facts involved. The Executive Office will then contact the referred to member and ask for an explanation; if contact cannot be established or a response is not forthcoming within a reasonable time or the explanation is not reasonable, the Executive Office will inform the applicable Regional membership standards committee, if it exists, or Regional Board for appropriate action to be taken. This action must comprise of contacting the member involved and asking for an explanation – should this not be forthcoming the Regional Board must inform the International Board of the circumstances, and the International Board will decide what action should be taken – expulsion from membership being the ultimate sanction. “

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