



**Accounting
for Nature™**

Complaints

PROCESS

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DECEMBER 2023

VERSION CONTROL

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Approved for release by: Accounting for Nature Ltd

Previous version This is the first version.

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Contact: feedback@accountingfornature.org

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Professional legal, financial and other expert advice should be sought by users of the Accounting for Nature® Standard and/or associated documents as required and as relevant for the intended use.

DATA LICENCE AGREEMENT

By submitting a new Environmental Account registration, Proponents agree to AfN's [Data License Agreement](#) which sets out the terms on how the information and data contained in your application, including any ancillary information and data, is used by AfN.

PRIVACY STATEMENT

AfN is committed to protecting participant privacy in accordance with its [Privacy Policy](#).

ACKNOWLEDGEMENT

From 2008 to 2018, the Wentworth Group of Concerned Scientists developed the Accounting for Nature® model. The model sought to establish a practical, affordable and scientifically robust methodology for creating a common unit of measurement to describe the condition of environmental assets and measure any change in the condition of those assets over a period of time.

From December 2018, the Wentworth Group will not take part in any further development of, or application or implementation of, the Accounting for Nature® model. This will be undertaken by AfN. The Wentworth Group is not responsible for the use of or implementation of the Accounting for Nature® model or any associated services provided by AfN.

Glossary of Key Terms: For a full list of terms and definitions, please refer to the Accounting for Nature® Glossary and Key Terms available from the [AfN website](#).

CONSULTATION AND REVIEW

AfN is committed to the development, review and implementation of a comprehensive Framework that directly impacts Users' credibility, effectiveness, and impact of Accounting for Nature® Certified Environmental Accounts.

To help achieve this, stakeholders are invited to provide feedback on the Accounting for Nature® Complaints Process during a review period, which will commence on 14 December 2023 and conclude on 14 June 2024.

This six-month timeframe allows stakeholders to review the Complaints Process and submit their feedback. The feedback obtained during this period will be considered for potential revisions and improvements to ensure the effectiveness and relevance of the Complaints Process.

All stakeholders are requested to submit their feedback via email to feedback@accountingfornature.org.

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Key terms

The key terms below are referenced throughout this document. For a full glossary of Accounting for Nature® terms, please see the **Accounting for Nature® Glossary**.

Term	Document definition
AfN Audit and Risk Committee	The AfN Audit & Risk Committee (ARC) is a specialised committee formed from selected members of the AfN Board and the AfN Executive. The primary purpose of the ARC is to provide independent oversight and guidance on key matters related to potential material risks to the Accounting for Nature® brand, internal controls, systems of risk management and oversight, and compliance.
Appeal	An Appeal is a written request by an appellant for reconsideration of any decision made by the Accounting for Nature Ltd Board of Directors or Chief Executive Officer where the appellant considers such decision have been taken in breach of the Accounting for Nature® Framework of this process.
Appellant	An appellant is the party or individual who formally challenges or appeals a decision, due to dissatisfaction with the resolution provided by the initial complaints process. The appellant seeks a reconsideration or review of the decision in the hope of obtaining a more favourable outcome.
Account decertification	Account decertification refers to the formal process of revoking or invalidating the certification status of a Proponent's Environmental Account. This step occurs after Account suspension if corrective actions are not implemented by the Proponent.
Account deregistration	Account deregistration refers to the formal process of removing or unregistering a Proponent's Environmental Account from the Accounting for Nature® Environmental Account Registry due to a Complaint or the intentional or unintentional violation of the Accounting for Nature® Standard or any other Rule Documents or agreements under the Accounting for Nature® Framework.
Account probation	Account probation refers to the process of formally notifying the proponent of remediation steps that must be completed by a fixed date to prevent account suspension.
Account suspension	Account suspension refers to the temporary deactivation or restriction of access to a Proponent's Environmental Account. This action is taken as a response to the intentional or unintentional violation of any Accounting for Nature® License Agreements, the Accounting for Nature® Standard or any other Rule Documents under the Accounting for Nature® Framework.
Complaint	A Complaint is a formal statement to AfN that expresses dissatisfaction or grievance about another party or the Accounting for Nature® Framework.
Complainant	A Complainant is the party or individual who lodges a Complaint and is seeking resolution for the perceived issue. The Complainant initiates the process by formally expressing their concerns or objections to AfN.

Term	Document definition
Defendant	Defendant refers to the party against whom a complaint is brought. The defendant is typically the party being accused or alleged to have violated any Accounting for Nature® License Agreements, the Accounting for Nature® Standard or any other Rule Documents under the Accounting for Nature® Framework.
Proponent	A Proponent is any organisation or individual who is seeking to have, or already has, an Environmental Account developed under the Framework. Where a Proponent is an organisation, they must nominate a key contact who has delegated authority to sign the registration, and Certification Licence Agreement.

1 Purpose

To help ensure the integrity of the Accounting for Nature® Framework and associated Certification system, Accounting for Nature Ltd ('AfN') has developed procedures to welcome, investigate, and resolve Complaints and Appeals.

AfN regards all Complaints and Appeals as opportunities to improve its services and implement corrective and preventative measures. AfN is committed to monitoring and achieving continual improvement in all areas of its activities and those of its stakeholders and Certified Environmental Account holders.

1.1 Scope

The Accounting for Nature® Complaints Process provides a procedure for managing and resolving Complaints regarding the Accounting for Nature® Framework, those that use the Accounting for Nature® Framework, and/or Experts and Auditors Accredited under the Accounting for Nature® Framework.

Additionally, the scope extends to continuous improvement, with provisions for regular reviews and updates to the procedure to ensure its relevance and efficacy in maintaining a comprehensive Framework that directly impacts User's credibility, effectiveness, and impact of Accounting for Nature® Certified Environmental Accounts.

1.2 Overview of process

An overview of the Complaints Process is outlined below in Figure 1.

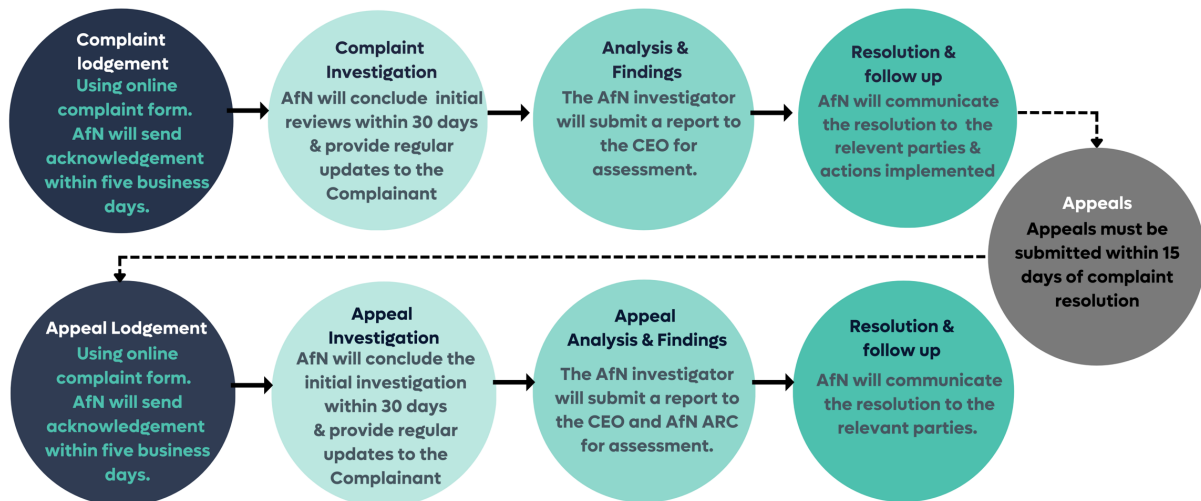


Figure 1. Overview of the Accounting for Nature® Complaints Process for both Complaints and Appeals.

2 AfN Complaints Process

2.1 Principles of the AfN Complaints Process

1. AfN is interested in resolving conflicts through discussion and negotiation or mediation in the first instance. Formal procedures, including committees, such as the Audit and Risk Committee ('ARC'), should only be adopted as a last resort.
2. Complaints should always be addressed at the least formal or lowest level initially, and stakeholders are strongly encouraged to follow this principle.

Note: Complaints not addressed initially at the lowest level will be escalated in accordance with this procedure, which may impact the time to resolve the Complaint.

3. Any Complaint related to the Accounting for Nature® Framework, including (but not limited to) Certified Environmental Accounts and associated Claims, shall be treated with procedural fairness and incorporate the following guidelines:
 - A person or organisation, who is the subject of a Complaint (the Defendant), should be given adequate notice about the proceedings (including details of the Complaint).
 - A person making a decision regarding a Complaint or Appeal should declare any personal conflict of interest that they may have in the proceedings.
 - A person who makes the decision regarding a Complaint or Appeal should be unbiased and act in good faith. Therefore decision-makers cannot be one of the parties to the Complaint or Appeal, nor have an interest in the outcome.
 - All Complaint Resolution proceedings should be conducted with fairness to all the parties to the Complaint or Appeal.
 - Each party to a Complaints Resolution proceeding is entitled to ask questions and contradict the evidence of the opposing party; and
 - When deciding on a Complaint or Appeal, the decision maker must weigh relevant factors and mitigating circumstances, while disregarding any considerations that are not applicable.
4. The AfN Chief Executive Officer (CEO) may delegate Complaints and Appeals to a senior AfN team member and/or the ARC as appropriate.

2.2 General requirements for making Complaints

1. Any individual or organisation may file a Complaint against AfN, Accounting for Nature® Accredited Experts, Accounting for Nature® Accredited Auditors and AfN registered and Certified Environmental Account holders.
2. Complainants shall always disclose their identity to AfN. In exceptional circumstances, AfN will consider requests by Complainants who wish to remain anonymous to the Defendant. In this instance, AfN shall protect their privacy and identity to the maximum extent possible, while recognising that the identity of the Complainant might be obvious depending on the circumstances of the Complaint.
3. AfN will endeavour to promptly address any Complaint that is lodged. AfN aims to conclude all initial reviews of Complaints within thirty (30) days from receipt, subject to the Complainant providing the required information in a timely fashion. If an ARC review is required, AfN aims to conclude a decision within an additional thirty (30) days. This minimum amount of time is critical to ensure a thorough and objective process and arrive at a fair decision.
4. In relatively complex cases the AfN CEO, with approval from the ARC, has the discretion to extend any timelines indicated in this procedure for a cumulative maximum of thirty (30) days. All Parties shall be informed accordingly.
5. All incoming and outgoing correspondence regarding Complaints, including the final decisions and follow- up actions, shall be filed electronically and maintained for a period of at least seven (7) years.
6. All Parties involved in the process must refrain from commenting publicly on the Complaint until a decision is made and all Parties have been informed accordingly.

2.3 Complaints related to compliance with the Accounting for Nature® Framework

Complaints falling within the scope of AfN's Complaint Resolution Process and pertaining to Registered Environmental Accounts (Table 1) or Certified Environmental Accounts (Table 2) are addressed through one of five (5) specified outcomes, with outcome five representing the most severe resolution.

Table 1 Complaint resolution outcomes for Registered (not yet Certified) Environmental Accounts.

For Registered Environmental Accounts:	
1. Registration upheld with no further action.	AfN completes its investigation of the case and determines that the findings do not indicate that the Proponent intentionally or unintentionally violated the Accounting for Nature® Standard or any other Rule Documents under the Accounting for Nature® Framework. The Environmental Account will remain Registered on the Accounting for Nature® Environmental Account Registry.
2. Environmental Account Registration upheld, with public disclosure required.	AfN completes its investigation of the case and determines that the findings must be disclosed, where appropriate, on the Proponent's Registered Environmental Account page to maintain registration.
3. Environmental Account Registration probation, with public disclosure and remediation required to maintain Certification.	AfN completes its investigation of the case and determines that the Proponent's Registered Environmental Account is on probation. To maintain Registration, the Proponent must complete remediation steps by an agreed upon date. AfN will disclose the findings on the Registered Environmental Account public registry page.
4. Environmental Account suspension of registration with public disclosure.	AfN completes its investigation of the case and determines that the Proponent's Registered Environmental Account is to be suspended until its remediation steps are completed. AfN will disclose the findings of the case on the Registered Environmental Account's public registry page and the Environmental Account Registry will indicate that the registration has been suspended. Until the remediation steps are completed, the Proponent cannot make any public Claims pertaining to their registration with Accounting for Nature® or use the Registered Environmental Account Trustmark in any way.
5. Environmental Account deregistration, with public disclosure.	AfN completes its investigation of the case and determines that disclosure and remediation are insufficient to address the scale of the negative impact or risk to AfN's reputation or brand. AfN will deregister the Proponent's Registered Environmental Account.

Table 2 Complaint resolution outcomes for Certified Environmental Accounts.

For Certified Environmental Accounts	
1. Certification upheld with no further action.	AfN completes its investigation of the case and determines that the findings do not indicate that the Proponent intentionally or unintentionally violated any Accounting for Nature® License Agreements, the Accounting for Nature® Standard, Accredited Methods or any other Rule Documents under the Accounting for Nature® Framework. The Environmental Account will remain Certified on the Accounting for Nature® Environmental Account Registry.
2. Environmental Account Certification probation with public disclosure and remediation required to maintain Certification.	AfN completes its investigation of the case and determines that the findings must be disclosed, where appropriate, on the Proponent's Certified Environmental Account public registry page to maintain Certification.
3. Certification upheld with public disclosure required, no remediation.	AfN completes its investigation of the case and determines that the Proponent's Environmental Account Certification is on probation and in order to maintain Certification status, the Proponent must complete remediation steps by an agreed upon date. AfN will disclose the findings on the Proponent's Certified Environmental Account public registry page.
4. Environmental Account Suspension	AfN completes its investigation of the case and determines that the Proponent's Certified Environmental Account is to be suspended until the remediation steps are completed. AfN will disclose the findings of the case on the Environmental Account's public registry page which will indicate that the Certification has been suspended. Until the remediation steps are completed, the Proponent cannot make any public claims pertaining to their Environmental Account, Accounting for Nature® or use the Certification Trustmark.
5. Environmental Account decertification	AfN completes its investigation of the case and determines that disclosure and remediation are insufficient to address the scale of non-compliance and the negative impact or risk to AfN's reputation or brand. AfN will decertify and deregister the Proponent's Environmental Account.

2.4 Complaints related to Accounting for Nature® Accredited Experts and Auditors

Issues that fall within the parameters of the Complaint resolution process that relate to Accounting for Nature® Accredited Experts and Auditors are resolved through one of the five (5) specified outcomes in Table 3, with outcome 5 representing the most severe resolution.

Table 3 Complaint resolution outcomes for Accounting for Nature® Accredited Experts and Auditors.

For Accredited Experts and Auditors	
1. Accreditation upheld with no further action.	<p>AfN completes its investigation of the case and determines that the findings do not indicate that the:</p> <ul style="list-style-type: none"> • Accredited Auditor violates the Accounting for Nature® Auditor Ethical Requirements or eligibility criteria; • Accredited Expert violates the General Expert or Asset Expert Eligibility criteria; • Accredited Expert or Auditor has not met their required Continual Professional Development (CPD) requirements; or • Accredited Expert or Auditor has violated the Accounting for Nature® Standard, Accredited Methods, or any other Rule Documents under the Accounting for Nature® Framework that applies to Accredited Experts or Auditors (i.e. Accounting for Nature® Audit Rules and the Accounting® for Nature Expert Accreditation Rules)
2. Accreditation upheld with disclosure required, no remediation.	AfN completes its investigation of the case and determines that the findings must be disclosed, where appropriate, on the Accredited Auditor or Accredited Expert Directory against the Auditor/Expert name.
3. Accreditation probation with disclosure and remediation required to maintain Accreditation.	AfN completes its investigation of the case and determines that the Accredited Expert or Auditor is on probation, and to maintain Accreditation status, they must complete remediation steps by an agreed-upon date, and AfN will disclose any limitations on the Directory.
4. Suspension of Accreditation.	AfN completes its investigation of the case and determines that the Accreditation is to be suspended until its remediation steps are completed. During suspension, the Accredited Expert or Auditor will be labelled inactive and cannot provide services to an Environment Account Proponent until the suspension is lifted. The Accredited Expert or Auditor cannot use the Accredited Expert or Auditor badge during this period.
5. Accreditation revoked.	AfN completes its investigation of the case and determines that disclosure and remediation are insufficient to address the scale of non-compliance and the negative impact or risk to AfN's reputation or brand. AfN will revoke the Accredited Expert or Auditor status.

3 Complaints Process

3.1 Lodging a Complaint

A Complaint shall be submitted by using the **Notice of Complaint or Appeal Form**¹ or by sending a Complaint letter electronically to feedback@accountingfornature.org.

- A Complaint shall:
 - contain the name and contact information of the Complainant;
 - be written in English;
 - specify against who (individual or organisation) the Complaint is being submitted (the Defendant);
 - specify the events and issues that lead to the Complaint;
 - specify which specific requirements have not been complied with;
 - contain evidence to support each element or aspect of the Complaint;
 - indicate whether and in what form the issues have been raised with the Defendant prior to lodging the Complaint and what response was provided;
 - contain an agreement to share the Complaint with the Defendant and other Parties to the Complaint; and
 - contain an agreement to adhere to the terms and provisions of this procedure.
- Only Complaints that meet all conditions indicated above shall be evaluated.
- The Complainant may withdraw the Complaint at any point in time of the process, at the Complainant's sole discretion.
- Regardless of the outcome of any Complaint, the Complainant and AfN will each meet their own costs.
- It is expected that any formally accepted Complaint, not requiring an on-site investigation, should normally be resolved within thirty (30) days.

3.2 Processing a Complaint

Upon receiving a Complaint, an acknowledgment will be sent to the Complainant within five (5) business days, confirming the receipt of the Complaint and providing a reference number for future correspondence.

An AfN team member will conduct a preliminary assessment to determine the severity and complexity of the Complaint. The Complaint officer may request additional information from the complainant or any relevant parties.

¹ Available upon request from feedback@accountingfornature.org.

3.3 Complaint investigation and resolution process

The following steps will be followed by AfN when investigating a Complaint:

1. Submission of Complaint

- AfN will acknowledge receipt of Complaint within five (5) business days.
- Providing the Complaint meets all requirements outlined in 3.1, AfN will progress with a preliminary assessment.

2. Formal Investigation

- If the preliminary assessment suggests the need for a formal investigation, AfN will develop an investigation plan.
- An AfN team member will be assigned to objectively gather relevant information, interview involved parties, and collect evidence.
- The investigation will be completed within a reasonable timeframe, typically not exceeding thirty (30) days, unless extenuating circumstances require an extension, in which an additional thirty (30) days will be granted.
- Regular updates will be provided to the Complainant regarding the status of the investigation.

3. Analysis and Findings:

- The AfN team member will analyse the collected information and present their findings in a report to the CEO. If required, it may also be assessed by the AfN ARC.
- The report will include recommendations for resolution and preventative measures to avoid similar Complaints in the future.

4. Communication of Complaint Resolution and Follow-Up:

- A follow-up mechanism will be established to ensure that the Complainant is satisfied with the resolution and to address any additional concerns that may arise.

4 Appeals Process

The decision of the AfN Executive and the ARC regarding the Complaint may be appealed by the Defendant and/or Complainant to the AfN [Board of Directors](#), in which case the resolution of such an Appeal is binding.

Note: In cases where legal or regulatory action is possible, AfN's Complaint resolution process relies on the outcomes of those legal or regulatory judgments and does not conduct independent investigations. Any Complaint may be reopened for further action should new information arise that warrants it.

4.1 Grounds for an Appeal

Appeals must be based on one or more of the following grounds:

- new evidence that was not available during the initial complaint investigation;
- procedural errors or irregularities in the initial investigation process; and/or
- allegations of bias or conflict of interest in the initial investigation.

4.2 Lodging an Appeal

An Appeal must be submitted by using the online **Notice of Complaint or Appeal Form**² or by sending an Appeal letter electronically to feedback@accountingfornature.org.

- An Appeal shall:
 - contain the name and contact information of the Appellant;
 - be written in English;
 - provide all relevant information and evidence to support the grounds for an Appeal; and
 - contain an agreement to adhere to the terms and provisions of this procedure.
- Only Appeals that meet all conditions indicated above shall be evaluated.
- The Appellant may withdraw the Appeal at any point in time of the process, at the Appellant's sole discretion.
- Regardless of the outcome of any Appeal, the Appellant and AfN will each meet their own costs.
- Lodgement of Appeals must be made within fifteen (15) business days from complaint resolution.
- It is expected that any formally accepted Appeal, not requiring an on-site investigation, should normally be resolved within thirty (30) days.

² Available upon request from feedback@accountingfornature.org.

4.3 Appeal investigation and resolution process

The purpose of an Appeal Investigation and Resolution Process is to provide a fair and transparent process for handling Appeals following the conclusion of a Complaint resolution process. Appeals may arise from dissatisfied Complainants or other affected individuals who believe that the initial resolution did not reach a just resolution and who consider the decision to have been in breach of the Accounting for Nature® Framework.

1. Submission of Appeal:

- Appeals must be submitted in writing to AfN within fifteen (15) business days of the resolution being shared with the complainant and affected parties.
- The Appeal should clearly state the grounds for Appeal and provide any supporting documentation.
- An AfN team member will conduct an initial review to ensure the Appeal meets the submission requirements.

2. Formal Investigation and findings:

- Upon acceptance of the Appeal, a formal investigation is initiated.
- A senior AfN team member will be assigned to examine the case, gather evidence, and interview relevant parties.
- All parties involved are provided with an opportunity to present their perspectives and submit additional evidence.

3. Analysis and Findings:

- The analysis report will include recommendations for resolution, which may affirm or modify the initial resolution based on the Appeal findings.
- The Appeal resolution proposal will be reviewed and approved by AfN Executive, including the AfN ARC.
- Once approved, the proposed actions will be implemented promptly.

4. Communication of Appeal Resolution:

- The Appeal resolution will be communicated to the Appellant, outlining the actions taken and the basis for the decision.



Accounting for Nature™

accountingfornature.org

ABN 25 629 446 493

3B Macquarie Street,
Sydney, NSW, Australia, 2000

Level 38, 71 Eagle St,
Brisbane, QLD, Australia 4000