



Subject: Quality Assurance & Corporate Transparency

Effective Date: 1/07/2026

Statutory Client Complaints Procedure & Escalation Framework: *A codified protocol ensuring absolute accountability, objective investigation, and rigorous resolution standards across all portfolio engagements.*

Purpose

MIGASUTO is committed to providing high-quality fractional CFO services to early-stage startups. This procedure ensures that any client concern or complaint is handled promptly, fairly, and transparently, reinforcing client confidence and meeting the regulatory expectations of our professional body.

Scope

This procedure applies to all clients of MIGASUTO and any individual or entity that has received or sought to receive our services.

How to Make a Complaint

A complaint may be made orally or in writing. To ensure proper tracking, written complaints are encouraged.

- **By email:** info@migasuto.com

The complainant should provide:

- Full name and contact details
- The engagement reference (if known)
- A clear description of the concern or issue
- Any relevant documents or correspondence
- The desired resolution (if any)

Acknowledgment

MIGASUTO will acknowledge receipt of any complaint in writing **within five (5) business days** of receiving it. The acknowledgment will include:

- The name and contact details of the person handling the complaint
- A copy of this procedure
- An estimated timeframe for resolution

Investigation

Migasuto will conduct a full, impartial investigation.

The investigation will typically include:

- Reviewing all relevant files, communications, and work papers
- Interviewing the team members involved
- Consulting the engagement letter and any applicable professional standards

Timeframe for completion: The investigation will be completed, and a formal response issued, **within twenty eight (28) business days** of acknowledgment. If more time is needed due to complexity, the client will be informed in writing, with a revised expected date (not exceeding an additional 5 business days).

Response and Resolution

The final response will be in writing and will set out:

- A summary of the complaint and the investigation carried out
- MIGASUTO's findings (upholding, partially upholding, or rejecting the complaint)
- Any remedial action or compensation offered

Where the complaint is upheld, MIGASUTO will:

- Apologies without reservation
- Explain what has gone wrong and why
- Detail the steps taken to prevent recurrence
- Provide appropriate redress (e.g., fee adjustment, corrective work at no cost)

Escalation - Right to Refer to a Professional Body

If the client is not satisfied with MIGASUTO's final response, or if no response is received within the stated timeframe, the client may refer the complaint to the Information Commissioner's Office (ICO), HMRC, or our professional body (e.g., ACCA), or an approved Alternative Dispute Resolution (ADR) scheme.

Record Keeping

MIGASUTO will keep a confidential complaints log containing:

- Date of complaint
- Summary of the issue
- Outcome and any redress provided
- Date of final response

This log will be retained for a minimum of **six years** and reviewed annually by management to identify patterns and improve service quality.

No Charge for Using This Procedure

There is no fee for making a complaint or for any stage of this internal procedure. Clients will not be subject to any detriment for complaining in good faith.

Publication and Availability

This procedure is available on request and will be published on the MIGASUTO website (if applicable). It is also included in every client onboarding pack and engagement letter.