

Quality Management and Operations Policy – July 2025

1. Firm Overview

Business Name: Hexagon Accounting

Trading Name: Marius Daniels (the Principal) trading as Hexagon Accounting

ABN: 70 354 690 456

Structure: Sole practitioner with an Associate, and staff as needed.

Services: Business advisory, including accounting, financial statements and tax compliance for individuals, SMEs and not-for-profits. We do not offer audit services. Our mission is to provide reliable, ethical, and practical business advisory solutions.

Professional Registrations: Chartered Accountant registered with CAANZ (member nr 658732), Certificate of Public practice. Tax Agent (nr 26130533) registered with the Tax Practitioners Board.

Software: Xero, Microsoft 365, and OneDrive.

Service Area: Primarily local and regional Queensland clients.

2. Quality Management System (APES 320)

The Principal holds full responsibility for the quality management system. The firm is committed to delivering competent and ethical services and ensures policies are reviewed at least annually.

2.1 Professional Standards and Ethics (APES 110)

All work is performed in line with **APES 110 (Code of Ethics)**, which includes adherence to:

- Integrity
- Objectivity
- Professional competence and due care
- Confidentiality
- Professional Behavior

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Liability limited by a scheme approved under Professional Standards Legislation



2.2 Client Onboarding & Engagement (APES 305)

New clients are accepted only if they are believed to be ethical, we have the capacity and experience for the required service, and there are no conflicts of interest.

- **Onboarding Procedure:** An Engagement Letter, based on APES 305, is prepared for most clients. All tax clients are required to complete a new client consent form.
- **Ethical Clearance:** If a previous accountant was involved, we issue an Ethical Clearance Letter in line with APES 110.

2.3 Engagement Performance

Each engagement is performed to a professional standard using templates and checklists to ensure consistency. Jobs are logged, tracked, and reviewed by the Principal before finalization.

2.4 Dispute Resolution Process

In accordance with APES 320, we have an internal process for dispute resolution:

- A client complaint is acknowledged in writing within 5 business days.
- The issue is reviewed impartially, and a resolution or explanation is provided within 14 business days.
- If the client is not satisfied, they will be offered to escalate the matter to an independent third party, such as CAANZ, for mediation.

3. Risk Management Framework (APES 325)

The firm maintains a simple but effective risk management framework.

3.1 Identified Risks

- Errors in tax lodgements or advice
- Data loss or unauthorised access
- Client dissatisfaction or dispute
- Business continuity (e.g., illness or emergency)

3.2 Risk Mitigation Measures

- Using quality accounting and tax software.
- Backing up data securely and protecting systems with antivirus software.
- Reviewing all advice and lodgements against regulatory requirements (including accounting standards and tax law) for compliance before submission.
- Using engagement letters to define the scope of services and manage expectations.
- Maintaining professional indemnity insurance.

4. Client & Practice Operations

4.1 Documentation

Policies are reviewed annually. Documents are kept for at least 7 years in an electronic format.

4.2 Staff Management

- **Confidentiality:** All staff must sign a Confidentiality Agreement.
- **Access:** Staff access to files is limited to what is necessary for their job. Access to client records is restricted and granted on a need-to-know basis.
- **CPD:** The Principal and any professional staff maintain a CPD log annually in line with CA ANZ requirements.

4.3 Billing Process

Billing is based on agreed fixed quotes or time incurred at agreed rates. Time entries are accurately tracked per client and reviewed before invoicing to ensure transparency and accuracy.

5. Monitoring & Review

The Principal performs ongoing reviews of work quality and requests client feedback. The quality policy is reviewed annually. When errors are identified, steps are taken to prevent recurrence. Client complaints are logged and reviewed. The risk framework is also reviewed annually, or earlier if a material issue arises.

Signed: Marius Daniels, 1 July 2025