

COMPLAINT FORM

Please complete this form to report a complaint against a CVA Charter holder certified by the Institute of Valuers and Appraisers, Singapore (IVAS).

Before you make a complaint:

- Complaints can be filed against individual CVA Charter holders, not against companies or employers of CVA Charter holders.
- IVAS will not handle fee disputes as business valuation is not regulated in Singapore.
- IVAS cannot award damages or restitution.
- There should be an attempt to resolve the issue with the CVA Charter holder before complaint is lodged with IVAS.

When making a complaint, please note:

- Your complaint should be on issues that occurred after the launch of the IVAS Disciplinary Framework on 25 Jun 2020 and within 6 years of the occurrence of the issues.
- IVAS does not accept anonymous complaints. All fields in the Complaint Form need to be completed and the form signed. Your complaint will be acknowledged. You may be requested by the Investigations Panel to provide more information, in the form of relevant supporting documents.
- IVAS reserves the right to accept your complaint and proceed with the investigation.
- The complainant will be made aware of your complaint, and all relevant supporting documents provided by you, and reserves the right to defend himself/herself.
- Please inform IVAS if you believe that a criminal offence has been committed and a police report has been made.
- Please contact enquiries@sac.gov.sg if you require any clarifications to fill this form.

TYPE OF COMPLAINT	
<input type="checkbox"/>	CVA Charter holder did not comply with the International Valuation Standards.
<input type="checkbox"/>	CVA Charter holder did not comply with the “Code of Ethical Principles for Professional Valuers”.

YOUR INFORMATION	
Name <i>(According to your IC / Passport)</i>	
Designation	
Organisation	
Organisation Address	
Email	
Contact Number	

WHO DO YOU WANT TO COMPLAIN AGAINST?	
Name	
Designation	
Organisation	
Organisation Address	
Email	

TELL US ABOUT YOUR COMPLAINT	
Please explain your complaint in detail and attach relevant documents in support of your complaint.	
Have you attempted to communicate with the IVAS CVA Charter holder on your complaint?	<input type="checkbox"/> Yes <input type="checkbox"/> No
If Yes, what was the outcome of the communication?	
If No, please provide reason why there was no communication.	

PERSONAL DATA PROTECTION ACT (PDPA)
IVAS is an institute under the purview of the Singapore Accountancy Commission (SAC). All personal information provided in this Complaint Form is provided to IVAS and SAC. By providing your personal information on this form, you agree and consent to the SAC PDPA policy in Annex 1.

DECLARATION	
<input type="checkbox"/>	I declare that the information and relevant supporting documents submitted are true and correct.
<input type="checkbox"/>	I accept that IVAS reserves the right to proceed or otherwise with the investigation after my complaint is received.
<input type="checkbox"/>	I understand that the complainant will be made aware of my complaint (and all relevant supporting documents provided by me) and reserves the right to defend himself/herself.
<input type="checkbox"/>	I declared that I consent to IVAS's collection, use and disclosure of the information provided in this form and have read the PDPP section above.

Name (in BLOCK letters)

Signature

Date

Please send this completed form and your relevant supporting documents to enquires@sac.gov.sg.

ANNEX 1

SAC PERSONAL DATA PROTECTION POLICY (PDPP)

Your privacy is important to us. This SAC Personal Data Protection Policy sets out how SAC comply with the provisions of the Personal Data Protection Act 2012 of Singapore ("PDPA").

We also want you to understand the way in which we collect, use or disclose your Personal Data. This Personal Data Protection Policy sets out:

- a. our policies on how we manage your Personal Data;
- b. The types of Personal Data we collect, use, disclose and/ or retain;
- c. how we collect, use, disclose and/ or retain your Personal Data; and
- d. the purpose(s) for which we collect, use, disclose and/ or retain your Personal Data.

You agree and consent to us and our authorised third parties to collect, use and disclose and/ or retain your Personal Data in the manner set forth in this Personal Data Protection Policy.

This Personal Data Protection Policy supplements but does not supersede nor replace any other consent which you may have previously provided to us nor does it affect any right that we may have at law in connection with the collection, use, disclosure and/ or retention of your Personal Data.

We may update this Personal Data Protection Policy from time to time as SAC deems fit. Should any revision(s) be made to this Personal Data Protection Policy, updates will be published on our public site (www.sac.gov.sg/pdpa). Subject to your legal rights in Singapore, the prevailing terms of the Personal Data Protection Policy shall apply.

This Personal Data Protection Policy forms a part of the terms and conditions governing your relationship with us and should be read in conjunction with such terms and conditions ("Terms and Conditions"). In the event of any inconsistency between the provisions of the Personal Data Protection Policy and the Terms and Conditions, the provisions of the Terms and Conditions shall prevail.

1. Your Personal Data

1.1 In this Personal Data Protection Policy, "Personal Data" refers to any data and/or information about you from which you can be identified by, either (a) from that data; or (b) from that data and other information to which we may have legitimate access to. Examples of such Personal Data collected by SAC include but are not limited to:

- a. your name, NRIC, passport or other identification number, telephone number(s), mailing address, email address and any other information relating to you which you have provided in any forms you may have submitted to use, or in other forms of interaction with you;
- b. your photos;
- c. your employment history, education background, and income levels;
- d. personal Data of your family members, such as next of kin, spouses, and children;
- e. information relating to payments, such as your bank account number or credit card information;
- f. Information about your usage of and interaction with our website and/ or services including computer and connection information, device capability, bandwidth, statistics on page views and traffic to and from our website

2. Collection of your Personal Data

2.1 Generally, we may collect your Personal Data through the following ways:

- a. when you access our websites or perform an online transaction;
- b. when you interact with any of our employees;
- c. when you submit an application to us for services and benefits;

- d. when you respond to our request for additional Personal Data;
- e. when you ask to be included in an email or other mailing list;
- f. when you request that we contact you;
- g. when you respond to our initiatives or promotions; and
- h. when you submit your Personal Data to us for any other reason.

2.2 When you browse our website, you generally do so anonymously, but please see section 6 below on cookies.

3. Purposes for the Collection, Use and Disclosure of Your Personal Data

3.1 Generally, we may collect, use, disclose and/ or retain your Personal Data for the following purposes:

- a. to provide you with benefits and services that you have signed up for with us;
- b. to provide you with training;
- c. to assist you with your enquiries;
- d. to process payment for your services rendered or any other purchases;
- e. to improve customer services, such as resolving complaints and handling requests and enquiries;
- f. to conduct research, surveys and interviews;
- g. to keep you updated on our events;
- h. to inform you about our membership benefits, services and events that we think may be of interest to you ("Marketing Materials") via mail, electronic mail, telephone (voice or SMS-Text), facsimile or social media platforms, if you have consented to us sending you Marketing Materials; and
- i. to comply with applicable laws and regulations.

4. Marketing/ Optional Purposes

4.1 If you would like to withdraw your consent to us sending you Marketing Materials, you may withdraw your consent at any time by informing us through the unsubscribe options through applicable electronic channels or email us at enquiries@sac.gov.sg. We will remove your details from our direct marketing database within one (1) month from the date of receipt of your consent withdrawal request.

4.2 Please note that notwithstanding the withdrawal or withholding of your consent to us sending you Marketing Materials, we may still send you non-marketing messages such as surveys, customer-service notices and other service related notices.

5. Disclosure of your Personal Data

5.1 We may disclose your Personal Data to the following group of external organisation for purposes mentioned above, subjected to the requirements of applicable laws:

- a. external banks, financial institutions, credit card companies and their respective service providers;
- b. our professional advisers such as our auditors;
- c. relevant government regulators, statutory boards or authorities or law enforcement agencies to comply with any laws, rules, guidelines and regulations or schemes imposed by any government authority;
- d. third party reward, loyalty, privileges and co-branded programme providers;
- e. business partners that provides any membership services and benefits; and
- f. any other person in connection with the purposes set forth above or for other purposes where you have given us your consent.

6. Use of Cookies

6.1 We may collect or analyse anonymised information from which individuals cannot be identified ("Aggregate Information"), such as number of users and their frequency of use, the number of page views (or page impressions) that occur on our websites and common entry and exit points into our websites.

- 6.2 We make use of “cookies” to store and track Aggregate Information about you when you enter our website(s). Such cookies are used to track information such as the number of users and their frequency of use, profiles of users and their online preferences.
- 6.3 Such aggregate Information collected may be used to assist us in analysing the usage of our website(s) so as to improve your online experience with us.
- 6.4 Should you wish to disable the cookies associated with these technologies you may do so by changing the setting on your browser. However, please note that this may affect the functionality of the website(s).

7. Third-Party Sites

- 7.1 This digital service may contain links to non-Government digital services whose data protection and privacy practices may differ from ours. We are not responsible on the content and privacy practices of these other digital services and we encourage you to consult the privacy notices of those digital services.
- 7.2 We encourage you to learn about the privacy policies of such third party website(s) by checking the policy of each site you visit and contact its owner or operator if you have any concerns or questions

8. Protection of your Personal Data

- 8.1 To safeguard your personal data, all electronic storage and transmission of personal data is secured with appropriate security technologies.

9. Accuracy of your Personal Data

- 9.1 We take all reasonable measures to ensure that your Personal Data remains accurate, complete and up-to-date.
- 9.2 You may also keep us informed when there are any updates to your Personal Data by contacting us directly.

10. Withdrawal of Consent

- 10.1 If you wish to withdraw your consent to any use or disclosure of your Personal Data as set out in this Personal Data Protection Policy, you may contact us via enquiries@sac.gov.sg
- 10.2 Please note that if you withdraw your consent to any or all use or disclosure of your Personal Data, depending on the nature of your request, we may no longer be in a position to continue to provide membership benefits and services to you.
- 10.3 Such a withdrawal may therefore result in the termination of any membership that you may have with us.

11. Access and Correction of your Personal Data

- 11.1 You may request access to or make corrections to your Personal Data records, but the Organisation has the right to charge a reasonable fee for processing your request for access.
- 11.2 Please submit your request to us through the following platforms:

- a. SAC Public Site: www.sac.gov.sg/pdpa
- b. Write to our Data Protection Office: enquiries@sac.gov.sg

- 11.3 SAC will respond to an access request as soon as reasonably possible from the time the access request is received. If SAC is unable to respond to the request within 30 calendar days after receiving the request, SAC shall inform the requestor in writing within 30 days of the time by which SAC will be able to respond to the request.
- 11.4 Before responding to an access request and/or correction request, SAC shall exercise due diligence and adopt appropriate measures to verify the identity of the individual's request. SAC may ask questions or obtain documentary evidence from the individual in order to verify his/her identity.

12. Retention of your personal data

- 12.1 We will retain your Personal Data for as long as they are required to fulfil the purposes mentioned above, or as required by applicable laws.

13. Contacting Us

- 13.1 If you have any questions or complaints relating to the use or disclosure of your Personal Data, or if you wish to know more about our data protection policies and practices, please contact our Data Protection Office via email at enquiries@sac.gov.sg.