

QUALITY POLICY

From the very beginning, the Firm was established with the main objective of providing a high-level of consulting service that was absolutely tailor-made and in which client trust was a priority. At the same time, efforts were made to create a young, active and dynamic structure in which each professional could work taking advantage of everyone's technical skills and experience.

The organizational structure of the Associated Tax Firm is designed to provide clients with personalized assistance through an agile and flexible structure capable of adapting to the requests formulated.

The basic concepts of the quality policy are as follows.

Customer satisfaction

Management is convinced that the consolidation and development of the Firm can only be achieved through the adequate satisfaction of client's needs, meeting at the same time the objectives of economy and efficiency.

To achieve this, Management's policy is to:

- structure and organize a client-oriented Firm. From this point of view, the quality management system becomes the operational tool to ensure that the client's expectations are met and maintained in compliance with the objectives of economy and efficiency, making the client achieve, also through the personal relationship, added value with costs related, as far as possible, to the benefits.
- follow the guiding principles of the quality management system in order to use it as a tool for measuring the improvement of efficiency (economic result) and effectiveness (customer satisfaction).

Continuous improvement

The Firm's commitment is not to maintain but to continuously improve the quality of services provided. To this end, it operates by attempting to:

- identify the explicit and implicit needs of clients;
- anticipate and be prepared for market variations/innovations;
- compare with other realities in its business sector;
- improve process performance through the application of the Plan-Do-Check-Act (PDCA) model. This model involves:
 - planning processes and defining their objectives;
 - implementation of the activities planned for the various processes;
 - monitoring and measuring the performance of processes and the degree of achievement of objectives;
 - adoption of actions that, on the basis of data deriving from the above control and measurement activities, are deemed necessary for performance improvement.

Involvement and participation of all personnel

It is the responsibility of Management to spread and explain to all people working in the Firm the following fundamental principles:

- continuous commitment to meeting client's needs;
- each function of the Firm is both a supplier and a customer of another; each must ensure the optimum quality level of what it provides;
- quality is assured only through the participation of all the people who work in the Firm. Each person, in compliance with the Firm's mission and strategies, strives to do his/her job better and better by pursuing continuous improvement of his/her professionalism. Each person must also be aware of the relevance and importance of his/her own activities and how they contribute to the achievement of the goals for quality.

Staff retention

It is the Management's task to stimulate and maintain a high sense of belonging among employees and associates, the sharing of the Firm's destinies, and the awareness of belonging to and having a team capable of coping with any operational difficulties. To this end, the Management:

- involves periodically staff meetings to evaluate difficulties encountered at work and ways to cope with outstanding problems;
- involves staff in sharing short/medium-term goals;
- incentivizes a policy of increasing individual income by rewarding improved productivity, achievement of goals, and creation of business opportunities;
- Promotes a relationship system based on skills and abilities rather than seniority.