

Policy document

aat

Publication

Publication

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Publication

Introduction

The Association of Accounting Technicians

1. The Association of Accounting Technicians (AAT) upholds high standards of competence and professional conduct. Accountancy is a trusted and respected profession and AAT aims to ensure that *members*:
 - a) behave professionally and ethically
 - b) comply with *AAT Regulations* and relevant legislation
 - c) keep their skills and competence up to date.
2. In pursuit of that aim, AAT investigates *complaints* and *misconduct* allegations against AAT *members* and approved training providers. Depending on the circumstances, AAT may resolve these *complaints* informally or take disciplinary action.

The compliance framework and procedures of AAT

3. AAT endeavours to ensure that all *applicants* and *members* are treated fairly and consistently in accordance with the compliance framework agreed by the *Council* so that users of *members'* services are protected and that the reputation of the profession is maintained. In developing its policies AAT has had regard to the principles of good regulation.
 - a) Proportionality
 - b) Accountability
 - c) Consistency
 - d) Transparency
 - e) Targeting
4. The compliance framework of AAT is governed by the AAT *Articles of Association* and sets out the following *Regulations* and guidance with which all members must comply:
 - a) *Code of Professional Ethics*
 - b) *AAT Regulations 2016*
 - c) *Disciplinary Regulations*
 - d) *Licensing Regulations*.

5. The *Regulations* and guidance are underpinned by publications covering specific areas of compliance policy and related procedures which include (as well as this policy):
 - a) *Insolvency* policy
 - b) *Criminal Convictions* policy
 - c) *Civil Sanctions* policy
 - d) *Disciplinary Sanctions* policy
 - e) *Investigation of Complaints and Referrals* policy
 - f) *Disclosure* policy
 - g) *Health* policy
 - h) *Indicative Sanctions Guidance*
 - i) *Appeals Regulations*
 - j) *Witness Care and Expenses* policy
6. These publications explain the processes by which our compliance policy is put into practice. All *members* and *applicants* for membership must be aware of and follow this guidance. Further information on the compliance framework is available at aat.org.uk including the purpose of each publication and how they relate to each other.
7. The website is the definitive guide to all policies currently in force.
8. In this policy all words and phrases in italics, save titles of publications, shall have the meaning set out in the *AAT Glossary*.

Policy detail

Publication

9. AAT publishes any *disciplinary decision* or *licensing decision*, or information about its disciplinary or licensing procedures concerning a *student*, *affiliate*, *associate member* or *member* when it considers it to be in the public interest or in the interest of the AAT membership to do so.
10. Publishing our regulatory decisions wherever possible is an important contribution to ensuring that what we do is transparent. It informs users of *accountancy services*, and helps the public and *members* to hold us accountable by enabling them to assess whether we are acting proportionately and consistently.

Decisions or information that may be published

11. Types of information that AAT may publish include:
 - a) findings of *misconduct* or sanction imposed under Regulations 30 and 31 of the *Disciplinary Regulations*
 - b) agreements under Regulation 6 of the *Disciplinary Regulations*
 - c) decisions to grant, refuse or terminate a *licence* under the *Licensing Regulations* or to impose *conditions* on a *licence*
 - d) decisions to remove a *student*, *affiliate*, *associate member* or *member* from, or reinstate them to, the *Register* under the *AAT Regulations 2016*

- e) the findings and outcome of any appeal under the *Appeals Regulations*
 - f) the date, time and place of any hearing under the *Disciplinary Regulations* or *Appeals Regulations*
 - g) decisions to refer a *complaint* to a hearing under Regulation 8 of the *Disciplinary Regulations*.
12. The nature of the decision to publish in the public interest or in the interest of the AAT membership will vary depending on the decision. Whilst each decision in these circumstances will be taken on its own merits, it is expected that decisions will be published unless AAT considers that one or more of the factors at paragraph 15 below would make such publication inappropriate.
13. Decisions will not generally be published while they are the subject of an outstanding appeal under the *Appeals Regulations*, or judicial review.

Criteria for publication

14. Factors which support a decision to publish include:
- a) the importance of transparency in AAT's decision-making processes
 - b) the importance of providing information about regulatory action against *students, affiliates, associate members* or *members* to enable. For example:
 - i. clients or prospective clients to make informed choices about whom to instruct to provide accountancy services
 - ii. clients and others to decide whether behaviour of concern should be reported to AAT.
 - c) the need to maintain public confidence in AAT, its membership and the services they provide by demonstrating what regulatory action is being or has been taken and why
 - d) the circumstances leading to the *disciplinary decision* are matters of legitimate public interest or arise from facts that may affect a number of clients or others
 - e) the opportunity to send a message to the profession as a whole on matters of conduct.
15. Factors which support a decision not to publish include:
- a) potential damage to the underlying purpose of an agreement under Regulation 6 of the *Disciplinary Regulations*, such as where substantial redress may be provided to clients or others
 - b) inability to publish without:
 - i. disclosing someone's confidential or legally privileged information
 - ii. disclosing confidential information about someone's medical condition or treatment
 - iii. prejudicing legal proceedings or other investigations
 - iv. a significant risk of breaching someone's rights under Article 8 of the *European Convention on Human Rights*
 - c) circumstances where, in AAT's judgement, the impact of publication on the *student, affiliate, associate member* or *member* would be disproportionate.
16. These factors are not exhaustive and do not prevent AAT from taking into account other factors that it considers to be relevant.

17. Published information will usually be limited to a short statement of the decision with brief factual details such as the details of arrangements for a hearing, the basis of a referral to the *Disciplinary Tribunal*, or the sanction imposed, but AAT may publish further details if so advised.
18. Decisions will normally be published promptly but AAT retains the discretion to publish them or parts of them at a later time. This may be necessary, for example, if an *investigation* or *complaint* is sensitive, such as where there is a risk of prejudice to other proceedings or regulatory activity.
19. Other decisions or information may be published if AAT considers it in the public interest or in the interest of the AAT membership to do so. For example, in relation to an *investigation* giving rise to significant concern, it may be in the public interest or assist AAT's membership to disclose the fact of an *investigation*, how the *investigation* is progressing or its outcome, including that it has concluded without an adverse finding against the *student, affiliate, associate member* or *member* in question.
20. Information about internal decisions, such as *licensing decisions* which are not otherwise in the public domain, will be removed from AAT's website three years after publication unless AAT considers that there are public interest reasons not to do so. Disqualification decisions or referrals to the *Disciplinary Tribunal* that result in expulsion or suspension will remain on the website for the time period stipulated in the *disciplinary decision*.
21. Decisions may be amended or removed from AAT's website where AAT considers that publication is no longer necessary in the public interest or in the interest of the AAT membership. AAT will, for example, update the summary of findings at a *Disciplinary Tribunal* hearing if as a result of an appeal or otherwise the findings are overturned so that the summary has become materially inaccurate.

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