

# Publications Policy

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## Document properties

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## Change control

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## Associated regulations and policies

<i>Code of Professional Ethics</i>	<i>Civil Sanctions Policy</i>
<i>Disciplinary Regulations</i>	<i>Disciplinary Sanctions Policy</i>
<i>AAT Regulations</i>	<i>Insolvency Policy</i>
<i>Licensing Regulations</i>	<i>Continuity of Practice Policy</i>
<i>CPD Policy</i>	<i>Clients’ Money Policy</i>
<i>Appeals Regulations</i>	<i>Professional Indemnity Insurance Policy</i>
<i>Health and Disability Policy</i>	<i>Client Care Policy</i>
<i>Protected Characteristics Policy</i>	<i>Investigation of Complaints Policy</i>
<i>Indicative Sanctions Guidance</i>	
<i>Criminal Convictions Policy</i>	

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# 1. Introduction

- 1.1. AAT acts in the public interest to uphold standards of professional conduct and ethics, to protect the public and maintain public confidence in the accountancy profession. This document provides an explanation of the Association's policy on the publication of decisions and sanctions, including the length of time they will be published.

## 2. Scope and applicability

- 2.1. This policy applies to all *members* subject to regulatory proceedings by AAT. For any decision published in respect of a *member* who holds a *licence*, their *firm* name and details may also be published.

## 3. Purpose and objectives

- 3.1 This document offers guidance on the transparent approach taken when deciding whether to publish disciplinary decisions and *licensing decisions*. All decisions on publication will be made in accordance with this policy.

## 4. Terms and definitions

- 4.1 The words and phrases set out in the following table only have the meanings set opposite them for the purpose of our regulations and policies as published by AAT from time to time in force.

Word	Meaning
<i>Association</i>	The Association of Accounting Technicians, a company registered in England and Wales (No. 1518983) or its employees or delegees (and shall also be referred to as 'AAT' in this document).
<i>condition</i>	Any condition imposed on a licence under the <i>Disciplinary Regulations</i> or <i>Licensing Regulations</i> and associated policies.
<i>disciplinary decision</i>	A finding of misconduct or sanction imposed under the Disciplinary Regulations.
<i>Discipline and Conduct Panel</i>	The pool of suitably qualified persons appointed by AAT to act as panellists at hearings of the Disciplinary Tribunal and Appeals Committee.
<i>Disciplinary Tribunal</i>	A panel with a quorum of three consisting of two lay and one professional panellist drawn from the pool of the <i>Disciplinary and Conduct panel</i> to hear cases brought under the <i>Disciplinary Regulations</i> .
<i>firm</i>	A sole practitioner who is a member, or a partnership, or a body corporate or a limited liability partnership comprised in whole or in part of members, the business of whom or of which includes carrying on the profession of accountancy

<i>investigation</i>	An investigation of a complaint of misconduct under the <i>Disciplinary Regulations</i> .
<i>licence</i>	A licence to provide accountancy and/or bookkeeping services to the public under the <i>Licensing Regulations</i> .
<i>licensing decision</i>	Any decision to grant, refuse or terminate a licence under the <i>Licensing Regulations</i> .
<i>member</i>	A person admitted to the membership of AAT in accordance with the provisions of the AAT Regulations (where the context so permits), this term includes associate members, full members, and fellow members, whether past or present.
<i>misconduct</i>	A <i>member</i> committing any act or omission that falls short of the standards reasonably expected of them, including but not limited to those matters listed in the <i>Code of Professional Ethics</i> , which brings, or is likely to bring, discredit to the member, the accountancy profession, or AAT.

## 5. Policy detail

### Publication

- 5.1 AAT publishes any *disciplinary decision* or *licensing decision*, or information about its disciplinary or licensing procedures concerning a *member* when it considers it to be in the public interest or in the interest of the AAT membership to do so.
- 5.2 Publication of AAT regulatory decisions is permitted under Article 6(1)(e) of the *General Data Protection Regulation* (GDPR), as it relates to the performance of a public task, exercise of official authority and/or the performance of a contract with our membership.
- 5.3 Publishing our decisions wherever possible is an important contribution to ensuring that what we do is transparent. It informs the public and holds us accountable by enabling them to assess whether we are acting proportionately and consistently.

### Decisions or information that may be published

- 5.4 Types of information that AAT may publish include:
  - 5.4.1 findings of *misconduct* or sanction imposed under the *Disciplinary Regulations*
  - 5.4.2 agreements made under the *Disciplinary Regulations*
  - 5.4.3 decisions to grant, refuse or terminate a *licence* under the *Licensing Regulations* or to impose a *condition* on a *licence*
  - 5.4.4 decisions to remove a *member* from, or reinstate them to, the *Register* under the *AAT Regulations*
  - 5.4.5 the findings and outcome of any appeal under the *Appeals Regulations*

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5.4.6 the date, time, and place of any hearing under the *Disciplinary Regulations* or *Appeals Regulations*.

5.5 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 5.8 below would make such publication inappropriate.

5.6 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**

5.7 Factors which support a decision to publish include:

5.7.1 the importance of transparency in AAT's decision-making processes

5.7.2 the importance of providing information about regulatory action against *members* to enable clients or prospective clients to make informed choices about whom to instruct to provide accountancy services.

5.7.3 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

5.7.4 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

5.7.5 the opportunity to send a message to the profession as a whole on matters of conduct.

5.8 Factors which support a decision not to publish include:

5.8.1 potential damage to the underlying purpose of an agreement under the *Disciplinary Regulations*, such as where substantial redress may be provided to clients or others

5.8.2 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*

5.8.3 circumstances where, in AAT's judgement, the impact of publication on the *member* would be disproportionate.

5.9 These factors are not exhaustive and do not prevent AAT from considering other factors that it considers to be relevant.

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- 5.10 AAT will normally publish the information on our website and the AT Magazine and 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.
- 5.11 Decisions will normally be published promptly but AAT retains the discretion to publish them or parts of them later. 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.
- 5.12 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 *member* or *member* in question.
- 5.13 *Disciplinary decisions* or sanctions imposed under the *Disciplinary Regulations* will be removed from AAT's website three years after publication except in cases where the finding results in expulsion or suspension of membership. Any expulsions or suspensions will remain on the website for the time period stipulated in the *disciplinary decision*. Any allegations of misconduct and decisions published in the AT Magazine (including any archived editions) will have been valid at the time of publication.
- 5.14 Information about 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.
- 5.15 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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