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Whistleblowing policy

Document properties

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Owner	Company Secretary
Approval body	Audit and Risk Committee
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Date of issue	24 July 2026
Formal review deadline	09 July 2029
Publication	One AAT, aat.org.uk
Monitor and review	• The Policy Review Group and the Company Secretary will review this policy on an annual cycle to confirm continued compliance and identify whether any interim updates are required. • The Audit and Risk Committee will monitor the effectiveness of this policy and whistleblowing reporting arrangements. • The formal review process will take place every three years, or sooner where required by legislative, regulatory or organisational change.

Change control

Date	**Version**	**Section**	**Changes made** (include rationale and impact on practice)
June 2026	V4.0	Full policy	Policy transferred to the new template and tightened to reflect policy-level principles. Governance titles updated to reflect current arrangements. Updated with explicit reference to legislation, a clear speaking-up culture statement and clear escalation routes.

Associated documents

AML whistleblowing guidance, Grievance policy, Safeguarding policy, Disciplinary policy

Contents

1. Summary and purpose

1.1 This policy sets out AAT's commitment to encouraging and managing whistleblowing concerns. It supports AAT's duty to protect the integrity of the organisation, its qualifications and its regulatory, charitable and corporate responsibilities by providing a clear framework for raising, assessing and responding to concerns about suspected wrongdoing.

1.2 AAT is committed to high standards of quality, honesty, openness and accountability. Concerns raised under this policy will be taken seriously, assessed appropriately and handled in confidence so far as is reasonably practicable.

1.3 AAT will not unlawfully discriminate when applying this policy and will take appropriate steps to protect any person who raises a genuine concern from victimisation, retaliation or other detriment.

1.4 This policy is designed to comply with the Public Interest Disclosure Act 1998 and relevant UK whistleblowing legislation. AAT fosters a culture in which individuals feel able to speak up without fear.

2. Scope and applicability

2.1 This policy applies to all those working for or with AAT in whatever capacity, including employees, fixed-term employees, contractors, agency workers, people on placements or work experience schemes, Trustees and members of AAT boards or committees.

2.2 Legal protection under whistleblowing legislation applies to eligible "workers" as defined in law; however, AAT applies the principles of this policy to all individuals within scope.

2.3 This policy applies to protected disclosures and other concerns about suspected wrongdoing that are in the public interest. It does not replace the Grievance policy for personal employment concerns, the Safeguarding policy for safeguarding concerns, suspicions, allegations or incidents, or other applicable policies where those routes are more appropriate. Safeguarding concerns relating to children, adults at risk, learners, members, licensed members, approved organisation staff, AAT staff, representatives or other third parties connected with AAT must be reported under the Safeguarding policy.

2.4 The Company Secretary owns this policy. The Audit and Risk Committee approves and oversees this policy, with ratification by the AAT Board where required under AAT's governance arrangements.

3. Definitions and roles

3.1 Terms and definitions:

- **Whistleblowing:** the reporting of suspected wrongdoing or danger at work that affects others and is in the public interest.
- **Protected disclosure:** a disclosure of information where the person raising it reasonably believes that the disclosure is in the public interest, tends to show relevant wrongdoing and is made in accordance with whistleblowing legislation.

- **Detriment:** treatment that disadvantages or worsens the position of a person because they have raised a whistleblowing concern.
- **Confidential concern:** a concern where the identity of the person raising it is known to AAT but is protected so far as reasonably practicable and shared only with those who need to know.
- **Anonymous concern:** a concern raised without the person providing their identity. Anonymous concerns may be considered but may be more difficult to assess, investigate or respond to.
- **Prescribed person or body:** an external organisation or person prescribed by law to receive protected disclosures about certain types of wrongdoing.
- **Victimisation or retaliation:** any action, omission or behaviour that disadvantages, penalises or treats a person unfavourably because they have raised, supported or participated in the handling of a whistleblowing concern.
- **Safeguarding concern:** a concern, suspicion, allegation or incident relating to the safety or welfare of a child, adult at risk or other person within the scope of the Safeguarding policy.

3.2 Roles and responsibilities:

- **Company Secretary:** owns this policy and is responsible for its implementation, monitoring and review.
- **CEO, Company Secretary and Chair of the Audit and Risk Committee:** ensure whistleblowing concerns reported to them are addressed in line with this policy.
- **Audit and Risk Committee:** maintains oversight of whistleblowing reports and monitors the effectiveness of this policy.
- **All those within scope:** should report genuine concerns about suspected wrongdoing and must not victimise or retaliate against anyone who raises a concern.

4. Policy details

Concerns covered by this policy

4.1 A concern may be raised under this policy where there is a genuine and reasonable belief that one or more of the following has occurred, is occurring or is likely to occur: a criminal offence; a breach of a legal obligation; a miscarriage of justice; danger to the health and safety of any individual; damage to the environment; or deliberate concealment of information relating to any of those matters.

4.1.1 Other serious concerns, including improper conduct or unethical behaviour, may also be raised where they are in the public interest and are not more appropriately dealt with under another AAT policy.

4.1.2 This policy must not be used to challenge legitimate financial, commercial or business decisions, or to re-open matters that have already been considered under another AAT policy, unless there is evidence of wrongdoing.

Raising, managing and protecting concerns

4.2 Concerns should be raised as early as possible through the most appropriate route, taking account of the nature of the concern and any individuals involved. Whistleblowing concerns should be made to the Company Secretary to company.secretary@aat.org.uk, which has restricted access for the Company Secretary only. Where a person is not comfortable doing so, they may raise the concern with the CEO, a member of the People team or an Employee Representative and should make clear that the concern is being raised under this policy.

4.3 Safeguarding concerns must be submitted securely and confidentially to safeguarding@aat.org.uk in line with the Safeguarding policy. Where a child or adult at risk is in immediate danger, urgent action must be taken in line with the Safeguarding policy, including contacting emergency services where needed.

4.4 Trustees and board or committee members should raise concerns with the AAT Chair or the Chair of the Audit and Risk Committee in the first instance.

4.5 Where a concern relates to the Company Secretary, it should be raised with the Chair of the Audit and Risk Committee. Where it relates to the CEO, it should be raised with the AAT Chair or the Chair of the Audit and Risk Committee.

4.6 A person raising a concern should provide the details of the suspected wrongdoing, the individuals believed to be involved and any personal interest in the matter.

4.7 AAT will assess the nature of any concern raised through a whistleblowing route to determine whether it falls within this policy. Where it does, AAT will arrange for the concern to be considered or investigated by an appropriate person. Where the concern is more appropriately dealt with under another policy, procedure or reporting route, such as the Grievance policy, Safeguarding policy, anti-money laundering (AML) whistleblowing arrangements, complaints process or another applicable route, AAT will redirect or signpost the person raising the concern accordingly. Where a concern includes information suggesting wrongdoing in the public interest, AAT will ensure that element is considered under this policy.

4.8 Investigations will be conducted impartially, proportionately and without conflicts of interest, and may involve internal or external expertise where appropriate.

4.9 Where a concern is assessed as a safeguarding concern, it will be referred to the Designated Safeguarding Officer or Deputy Designated Safeguarding Officer and managed in line with the Safeguarding policy.

4.10 Where there is evidence of criminal activity or a matter that cannot properly be dealt with internally, AAT may refer the matter to the police, a regulator or another appropriate external authority.

4.11 AAT will keep the person who raised the concern informed as appropriate, although the level of feedback may be limited where confidentiality, data protection or other sensitive considerations apply.

4.12 Concerns will be acknowledged and progressed within reasonable and proportionate timescales.

4.13 AAT will treat whistleblowing concerns confidentially, sharing information only with those who need to know. A concern raised confidentially means the person’s identity is known but protected so far as reasonably practicable. A concern raised anonymously means the person’s identity is not provided; anonymous concerns may be considered, but they may be more difficult to investigate and AAT may be unable to provide feedback.

4.14 All personal data will be handled in accordance with applicable data protection legislation and AAT's data protection policies.

4.15 No person who raises a qualifying or protected disclosure under this policy will be subjected to detriment as a result. Any victimisation or retaliation will be treated seriously and may result in disciplinary or other appropriate action.

4.16 Concerns raised maliciously, knowingly falsely, or for personal reasons outside the scope of whistleblowing protection may be managed under the Disciplinary policy or another appropriate process.

4.17 AAT encourages concerns to be raised internally where appropriate so they can be investigated and remedied. Nothing in this policy prevents a person from making a protected disclosure externally where permitted by law, including to an appropriate prescribed person or body. A person considering an external disclosure is encouraged to seek independent advice before doing so.

4.18 Independent confidential advice may be obtained from Protect. AAT does not restrict any legal right to make a protected disclosure.

5. AML Whistleblowing

5.1 AAT also has separate anti-money laundering whistleblowing arrangements for concerns about whether an AAT-supervised firm is complying with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017. These arrangements support AAT's role as an AML supervisor and are distinct from the internal whistleblowing framework set out in this policy.

5.2 AML whistleblowing may be appropriate where a concern relates to an AAT-supervised firm failing to comply with AML requirements, such as inadequate policies, controls or procedures, insufficient training, weaknesses in client due diligence or a failure to report suspicious activity. Concerns about an AAT member or AAT-supervised firm should be raised through AAT's AML whistleblowing route, including by emailing aml.whistleblowing@aat.org.uk or calling +44 (0)20 7397 3182.

5.3 AAT's AML helpline provides AAT-supervised firms with advice on complying with the Money Laundering Regulations, including how to report suspected illegal activity. The helpline should not be used where a person knows, suspects or has reasonable grounds to suspect that a client is involved in money laundering or terrorist financing. In those circumstances, the person remains responsible for submitting a Suspicious Activity Report to the National Crime Agency as soon as reasonably practicable; reporting the matter to AAT does not transfer that legal responsibility.

5.4 Where the concern relates to an accounting service provider or trust and company service provider that does not appear to be supervised under the Money Laundering Regulations, or is disregarding the requirements of those regulations, the concern should be directed to the firm's relevant supervisory body or, where the firm is not a member of a professional body, to the MLR Central Intervention Team at MLRCIT@hmrc.gov.uk.

6. Monitoring and audit

6.1 The Audit and Risk Committee is responsible for monitoring compliance with all aspects of policies.

6.2 If you are aware of any deviations from the policy, or breaches of process, it must be documented and reported to the policy owner and/or Company Secretary at company.secretary@aat.org.uk and, where appropriate, with recommendations for corrective actions or improvements.