

Policy document

aat

CPD

CPD

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CPD

Purpose

1. This policy sets out AAT's policy on continuing professional development (*CPD*).

Policy statement

2. All AAT *affiliates, associate members, full members and fellow members* must comply with AAT's *CPD* requirements, as set out in this policy. *Members* must undertake appropriate *CPD* to ensure that they remain competent for the work that they do and to meet their career aspirations, whether their work is of an accounting/financial nature or not. Those members holding a *licence* in accordance with the *Licensing Regulations* must undertake additional *CPD* in order to maintain their *licence*.

Terminology

3. All terms in italics, save titles of publications, are defined in the *AAT Glossary* which supports the entire policy framework.

Policy detail

CPD routes

4. *Members* must use one or more of the following routes to comply with this policy.
 - a) The personal route:
 - i. a *member* using this route is personally responsible for their learning and development and must use the *CPD* cycle annually to:
 - **assess** their learning and development needs and goals
 - **plan** appropriate activities that will meet these needs and goals
 - **action** the plan, and afterwards
 - **evaluate** whether the activities undertaken really did fully meet the requirements, and whether any further or subsequent learning needs to take place
 - ii. a *member* must maintain adequate records of the conclusions that they have reached whilst using the *CPD* cycle, and of subsequent learning that they do.
 - b) The AAT accredited employer route:
 - i. a *member* employed by an accredited employer need not take any action to meet the AAT's *CPD* requirement over and above the requirements of their employer
 - ii. AAT may monitor a *member's CPD* records as held by their accredited employer
 - iii. where a *member's CPD* records are not made available to AAT, or AAT is not satisfied upon review of those records that they demonstrate compliance with AAT's *CPD* policy, a *member* must revert to the personal route and provide records to demonstrate their compliance with the personal route within three months of the date of decision

- iv. a *member* holding a *licence* may become an accredited employer, but must still meet the *CPD* requirements stipulated in paragraphs 6 to 8 below.
- c) The IFAC body recognition route:
- i. a *member* providing evidence that they hold full or fellow membership with another IFAC (International Federation of Accountants) full member body can elect to comply with the *CPD* policy of that body and will be deemed to meet AAT's *CPD* policy
 - ii. a *member* must inform AAT immediately if their membership with the IFAC body in question lapses, or if they are failing to meet that body's requirements
 - iii. a *member* holding a *licence* who elects to follow the IFAC body recognition route will still be required to meet the *CPD* requirements stipulated in paragraphs 6 to 8 below.
 - iv. A full list of IFAC bodies can be found on IFAC's website at www.ifac.org/about-ifac/membership/members

Exemptions

5. A *member* who has indicated that they are fully retired, and will not be returning to the workforce in any capacity at any stage in the future, is exempt from the provisions of this policy, until such time as they return to the workplace.

Those holding an AAT *licence*

6. In addition to the provisions detailed above, a *member* holding a *licence* must review their *CPD* activity using the *CPD* cycle at least twice during the year.
7. When reviewing their *CPD* a *member* must evidence *CPD* in:
- a) every area they are approved to offer services
 - b) their business/practice management skills
 - c) changes in legislation and the accountancy world.
8. A *member* holding a *licence* must maintain adequate records of the conclusions that they have reached whilst using the *CPD* cycle, and of subsequent learning that they do.

***CPD* monitoring (all routes)**

9. A *member* must submit completed *CPD* records to AAT for monitoring upon request.
10. A *member* must demonstrate to AAT's satisfaction that they have complied with its *CPD* policy.
11. AAT uses the following criteria to assess the personal route records:
- a) the conclusions reached by the *member* when assessing their learning and development needs
 - b) the activities that the *member* has planned following an assessment of their needs, and consideration of whether the activities planned appear likely to meet the needs that were identified
 - c) whether the *member* has carried out their plan systematically and appropriately
 - d) whether the *member* has undertaken a spread of different *CPD* activities to meet their needs if this was appropriate

- e) whether the *member* has evaluated the learning that they have undertaken, and has reached conclusions that seem consistent with the needs that were assessed and the activities undertaken
- f) how often the *CPD* cycle has been used, and whether this seems appropriate
- g) whether licensed *members* have considered all of their approved areas and practice management as part of the *CPD* cycle.

12. A *member* found to be non-compliant with the *CPD* policy may be supported by AAT to achieve full compliance.

Right of appeal

13. There is no right of appeal under this policy.

Associated regulations and policies

- *AAT Regulations 2016*
- *Licensing Regulations*
- *Membership Criteria* policy
- *Reinstatement* policy

The Association of Accounting Technicians

140 Aldersgate Street

London

EC1A 4HY

t: +44 (0)20 7397 3000

f: +44 (0)20 7397 3009

e: aat@aat.org.uk

aat.org.uk