

Policy document

aat

CPD Policy

CPD

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CPD

Purpose

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

Terminology

2. All terms initially given in *italics* are defined in the AAT Glossary which supports the entire policy framework.

Background

3. AAT operates a mandatory 'outputs-based' CPD policy whereby members are encouraged to analyse and reflect upon their own personal training and development needs, and what the practical benefits ('outputs') are in relation to their professional activities. The mandatory nature of the CPD policy aims to ensure that all members continue to develop in an appropriate manner, and that employers and clients can continue to assume the highest levels of professionalism from AAT members.

Policy statement

4. All AAT *bookkeeping members (AATQB)*, *full members (MAAT)*, *fellow members (FMAAT)* and *affiliate members* must comply with AAT's CPD requirements, as set out in this policy. Members must undertake 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 appropriate CPD in order to maintain their licence.

Policy detail

All members

5. All members are personally responsible for their learning and development and must undertake relevant CPD at an appropriate level, while maintaining records of these CPD activities and the insight gained from and practical applications of these activities.
6. In order to comply with this policy, AAT recommends that members follow the practical guidance given on the relevant pages of the AAT website. This guidance includes details of the CPD Cycle – a tool which aims to help members take a systematic approach to their CPD activities - and how to create a CPD Record on the AAT website.

Members holding an AAT licence

7. Members holding an AAT licence must regularly review their CPD, and keep records of CPD activities, with respect to:
 - a) areas in which they are licensed to offer services including changes in legislation and relevant business trends
 - b) anti-money laundering regulations
 - c) practice management
 - d) general business skills and awareness

8. It is recognised that some licence services may require more CPD activity than others. If selected for CPD monitoring a member must supply either
 - a) evidence of CPD activity for each licence service, or
 - b) evidence of CPD activity for each tier of licensed services (though AAT retains the right to challenge such submissions).

Members who are also members of another IFAC body

9. A member providing evidence that they hold full or fellow (but not student) membership with another IFAC (International Federation of Accountants) full member body can, on being required to submit CPD evidence by AAT's monitoring programme, elect to submit CPD records which are in compliance with the CPD policy of that IFAC body.
10. A member holding an AAT licence who is also a member of another IFAC body, and who, on being selected for CPD monitoring, elects to supply CPD records compliant with the CPD policy of that IFAC body, must ensure that their CPD records also demonstrate compliance with AAT's requirements for licensed members (see above). This may require the undertaking of additional CPD to that required by the IFAC body in question.

Members who are not working

11. A member who is not in work for an extended period, whether by choice or otherwise, must continue to consider CPD activities proportionate to their needs should they anticipate or aspire to a return to work.
12. A member who is not working and is selected for CPD monitoring must supply AAT with either
 - a) CPD records of proportionate activity relevant to their situation, or
 - b) confirmation that there is no prospect of a return to work (for instance, because of permanent retirement from the workplace).

CPD monitoring

13. A member must submit CPD records to AAT for monitoring upon request.
14. A member must demonstrate to AAT's satisfaction that they have complied with its CPD policy.

Non-compliance with AAT's policy on CPD

15. A member found to be non-compliant with AAT's CPD policy may be supported by AAT to achieve full compliance.
16. Continued non-compliance with AAT's policy may ultimately lead to withdrawal of membership.

Right of appeal

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

Associated regulations and policies

- *AAT Regulations 2021*
- *Licensing Regulations*
- *Membership Criteria* policy
- *Reinstatement* policy

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