

Publication Policy

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Associated regulations and policies

Code of Professional Ethics

AAT Regulations 2021

Disciplinary Regulations

Appeals Regulations

Licensing Regulations

Licensing Policy

Criminal Conviction Policy

Insolvency Policy

Civil Sanctions Policy

Disciplinary Sanctions Policy

Health and Disability Policy

Indicative Sanctions Guidance

AAT Glossary

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Introduction

This document provides an explanation of AAT's *Publication Policy* on the publication of decisions and sanctions, including the length of time they will be published. Decisions on publication will be made in accordance with this policy.

Purpose and objectives

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.

In pursuit of that aim, AAT investigates *complaints* and *misconduct* allegations against AAT *members*. It is in both the public and profession's interests that the *disciplinary decisions* and *licensing decisions* made by AAT are transparent.

Terms and definitions

2. The website is the definitive guide to all policies currently in force. All terms in italics, save titles of publications, are interpreted in the *AAT Glossary* which supports the entire policy framework.

Policy detail

Publication

3. 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.
4. 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. 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

6. Types of information that AAT may publish include:
 - a) findings of *misconduct* or sanction imposed under 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 *member* from, or reinstate them to, the *Register* under the *AAT Regulations 2021*
 - 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 the *Disciplinary Regulations*.
7. 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 10 below would make such publication inappropriate.
8. 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

9. 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 *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.
10. 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 *member* would be disproportionate.

11. These factors are not exhaustive and do not prevent AAT from taking into account other factors that it considers to be relevant.
12. 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.
13. 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.
14. 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.
15. *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.
16. 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.
17. 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.

The Association of Accounting Technicians

30 Churchill Place

London

E14 5RE

t: +44 (0)20 7397 3000

f: +44 (0)20 7397 3009

e: aat@aat.org.uk

aat.org.uk