

Health and Disability Policy

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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>Protected Characteristics Policy</i>	<i>Client Care Policy</i>
<i>Indicative Sanctions Guidance</i>	<i>Adjournment of Disciplinary Hearings Policy</i>
<i>Criminal Convictions Policy</i>	<i>Professional Standards Investigation Policy</i>
<i>Publication Policy</i>	

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1. Introduction

- 1.1. AAT expects its *members* to act with the highest levels of professionalism, both as part of, and outside of, their professional lives. Clients and employers rely on AAT to deploy ongoing measures to provide assurance as to whether a *member* is, and continues to behave professionally and ethically, and a *fit and proper* person to hold membership. This policy and guidance are intended to support the AAT in meeting that obligation and demonstrate our commitment to protecting and promoting equality.

2. Scope and applicability

- 2.1. This policy applies to all professional and licensed *members*.

3. Purpose and objectives

- 3.1. AAT investigates *complaints* and *misconduct* allegations against AAT *members* and depending on the circumstances, may resolve these *complaints* informally or take *disciplinary action*. AAT endeavours to ensure that all *applicants* and *members* are treated fairly and consistently in accordance with the compliance framework agreed by the Council so that users of members' services are protected, and that the reputation of the profession is maintained. In developing its policies AAT has had regard to the principles of good regulation:

- a) Proportionality
- b) Accountability
- c) Consistency
- d) Transparency
- e) Targeting

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.

Words	Meaning
<i>accountancy services</i>	Any or all services within the Licence Tiers as described in Schedule 1 of the <i>Licensing Regulations</i> .
<i>applicant</i>	An individual applying for entry to the Register under AAT's Regulations or for a licence under the <i>Licensing Regulations</i> .
<i>bookkeeping services</i>	Any or all services within Licence Tier 4 only as described in Schedule 1 of the <i>Licensing Regulations</i> .
<i>complaint</i>	A <i>complaint</i> about a <i>member</i> to the effect that they have breached the Code of Professional Ethics or has otherwise

	conducted themselves in a way that poses a risk to the public or is likely to undermine confidence in AAT or its <i>members</i> .
<i>council</i>	The Council of the Association responsible for establishing and overseeing AAT's strategic direction. It delivers on this in accordance with AAT's Articles of Association.
<i>disabled person</i>	A person who physical or mental impairment which has a substantial and long-term adverse effect on that person's ability to carry out normal day-to-day activities.
<i>disciplinary action</i>	A finding of <i>misconduct</i> or sanction imposed under the <i>Disciplinary Regulations</i> .
<i>fit and proper</i>	A person considered to be suitable for entry into the accountancy profession by virtue of their conduct, who has not acted or is not likely to act in a way that poses a risk to the public or is likely to undermine confidence in AAT or its <i>members</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>	Professional or personal conduct, in breach of the <i>Code of Professional Ethics</i> , which poses a risk to the public or is likely to undermine public confidence in AAT or its members.

5. Policy detail

Health of members and professional *misconduct*

- 5.1. AAT is committed to encouraging a diverse profession which it believes is best suited to serve a diverse society. This includes ensuring that *disabled people* (defined in the *Equality Act 2010* as those who have a physical or mental impairment which has a substantial and long-term adverse effect on that person's ability to carry out normal day-to-day activities) are not discriminated against in respect of their access to AAT services or in respect of professional conduct issues.
- 5.2. AAT reminds all *members* that where they have reason to think that their ability (or the ability of another member of AAT) to provide accountancy services or bookkeeping services of an acceptable standard, or to comply with the *Code of Professional Ethics* and other standards set by AAT is or may be compromised by their health, they should report this to AAT as soon as reasonably possible. It may, depending on the circumstances, be appropriate for AAT to take regulatory action on *complaints* or where a member's conduct or competence causes a risk to the public or the reputation of AAT and/or its membership.
- 5.3. AAT will take reasonable steps to ensure that members of the public, *members* or *applicants* who are disabled are not discriminated against. Whether AAT is administering the membership or is dealing with a *complaint* against a disabled *member*, or dealing with applications from a disabled person, it will endeavour to ensure that all parties are dealt with fairly and appropriately. This may mean that AAT will in some instances treat disabled *members* or *applicants* more favourably than those who are not disabled. This is lawful in the context of disability legislation.
- 5.4. When AAT is conducting its regulatory functions, it is exercising a public function and has therefore a duty to make reasonable adjustments to any provision, criteria or practice that puts a disabled person at a substantial disadvantage in comparison to a person who is not disabled. This applies to any investigation work or *disciplinary action* or other action that AAT takes against *members*.

What AAT can do to help?

- 5.5. Whilst AAT will consider each request for reasonable adjustments individually, there are some common adjustments which AAT will offer as a matter of course and some other adjustments that AAT can make arrangements to provide. AAT does not make assumptions about whether a disabled person requires any adjustments or about what those adjustments should be. In any situation where it appears reasonable adjustments may be required; AAT will contact the person concerned and seek to reach agreement on what may be reasonable in the circumstances.

What is reasonable?

- 5.6. This is not defined in the *Equality Act 2010*, but AAT will consider the following factors:
 - 5.6.1 Will the adjustment help in overcoming the disadvantage that the disabled person may experience?
 - 5.6.2 How practical is it to provide the adjustment? For instance, it may not be practical for an AAT caseworker based in London to visit a disabled person in the Shetland Isles, but AAT may be able to arrange for an agent to carry out the visit.

5.6.3 What are the resource implications of making the adjustment?

5.6.4 Whether or not the adjustment is reasonable in all the circumstances. For example, it would not usually be reasonable for a case owner to drop all other cases and devote all their time to one person, as others would inevitably suffer. The amount of extra time provided must therefore be “reasonable” in all the circumstances.

Requesting a reasonable adjustment

5.7 AAT will let people know that we can provide reasonable adjustments, for example, in the following ways:

5.7.1 by including a paragraph in written communications (e.g., acknowledgement letters)

5.7.2 by asking whether an adjustment might be required over the telephone

5.7.3 by including a note in published documents indicating that AAT can provide the document in an alternative format on request

5.7.4 by publishing this policy on our website

5.7.5 by working with key representative groups and others to raise awareness of this policy.

AAT’s equality duty

5.8 In addition to the duties AAT owes to individual disabled people, we also have a wider duty to actively promote equality of opportunity for disabled people, to eliminate unlawful discrimination and to foster and encourage good relations between disabled people and those who are not disabled. AAT’s equality duty also applies to other characteristics protected by the *Equality Act 2010*.

5.9 One of the ways AAT is working towards meeting our disability equality duty is by reviewing policies and practices to identify possible barriers for disabled people so that we can minimise those barriers and anticipate the reasonable adjustments that we may need to make.

Monitoring

5.10 AAT will record and monitor the reasonable adjustments that have been requested and made. This will allow a review of the services AAT provides and help identify whether there are any wider steps that can be taken to improve AAT’s services.

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