

aat

# Complainants' guide to the complaints process

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## Contents

<b>Introduction</b> .....	3
Before you make a complaint.....	3
Is the individual an AAT member? .....	3
Time limit .....	3
Members' internal complaint policy .....	3
Criminal matters .....	3
Matters we can consider .....	4
Matters we cannot consider .....	4
Civil matters .....	4
How to make a complaint.....	4
Complaint form and contact details .....	4
Supporting evidence .....	4
What happens next? .....	5
How long will the complaints process take? .....	5
Useful links .....	5

# Complainants' guide to the complaints process

## Introduction

The Association of Accounting Technicians (AAT) upholds high standards of competence and professional conduct. Accountancy is a trusted and respected profession and we aim to ensure that our *members*:

- a) behave professionally and ethically
- b) comply with *AAT Regulations* and relevant UK legislation
- c) keep their skills and competence up to date.

We can assist with your complaint if the accountant is an AAT member. In many cases, issues can be resolved directly with your accountant; however, if this is not possible or the nature of issue means that you must report the matter to us, please follow our complaints process.

This guidance document explains what to do and should be read in conjunction with the *Investigation of Complaints and Referrals* policy.

## Before you make a complaint

### Is the individual an AAT member?

You must be certain that your complaint concerns an AAT member. If you are not sure you can visit our online members directory or contact us on +44 (0)20 3735 2468 or email [aat@aat.org.uk](mailto:aat@aat.org.uk)

### Time limit

We will consider *complaints* only if they are raised within six months of the alleged issue occurring. If you make your *complaint* outside this period, the *Chairman* of the *Investigations Committee* has discretion to decide whether the *complaint* should be considered. This will only happen only if there are exceptional circumstances and you are able to explain these to us.

### Member's internal complaint policy

Our *members must who provide self-employed accountancy and bookkeeping services* to the public, must by law, operate an internal *complaint* handling policy. We will take into account whether the *member* has been given an opportunity to resolve a *complaint* before we intervene.

This means that, wherever appropriate, you should give our member sufficient opportunity to resolve the matter through their own internal complaints procedures before you raise a *complaint* with AAT. If the member does not resolve your *complaint* to your satisfaction, you may lodge a *complaint* with us. When doing so, you must provide copies of all correspondence in connection with the *complaint*.

### Criminal matters

If your problem relates to a criminal matter, you must first report it to the police (or other relevant authority) for investigation. If there are legal proceedings or other ongoing investigations you must advise us of this.

## Matters we can consider

We can consider *complaints* arising from the services provided by AAT's *members*, where:

- a) there is evidence that the conduct was pre-meditated, repeated, systematic or dishonest
- b) the *member* abused a position of authority or trust
- c) a client's or other person's interests have been seriously compromised
- d) any victim of the conduct was vulnerable
- e) the conduct was motivated by any form of unfair discrimination
- f) there are grounds for believing that the conduct is likely to be continued or repeated
- g) the reputation of AAT or its membership has been damaged
- h) the *Code of Professional Ethics* has been breached and the breach is not minor in nature.

## Matters we cannot consider

We cannot consider complaints where the issue is one which AAT has no power to regulate or decide upon; for example:

- a) anonymous complaints which are not supported by independent evidence
- b) vexatious complaints
- c) attempts to use the disciplinary process to support legal action
- d) disputes about fees
- e) breaches of contract or civil disputes not involving issues of professional competence or conduct
- f) disputes between employers and employees
- g) the personal activities of the *member* unless they are of a serious nature and could amount to *misconduct*.

### Civil matters

AAT will not investigate complaints relating to fee disputes as this is not a breach of our standards, guidance or regulations. AAT *members* are entitled to exercise their legal right to recover unpaid fees, for example, via debt collection agencies or the small claims court. A *member* may also exercise a right of lien over books and records if fees remain unpaid or are in dispute if they have met AAT's minimum requirements outlined in the *Client Care* policy. If you have a civil dispute we recommend you seek your own legal advice.

## How to make a complaint

### Complaint form and contact details

Please complete the *complaint* form at [aat.org.uk/professional-standards](https://aat.org.uk/professional-standards) and email it to us at [aatstandards@aat.org.uk](mailto:aatstandards@aat.org.uk). Alternatively, you may send the form to the following address:

AAT Professional Standards Team  
140 Aldersgate Street  
London  
EC1A 4HY

### Supporting evidence

All complaints must be supported by evidence of misconduct by a member. We will not investigate your complaint if you do not provide as much documentary evidence as possible in support of your complaint. Please submit this evidence is submitted with the complaint form. Please note all evidence will be disclosed to the member during the course of our investigation

## What happens next?

We will write to confirm receipt of your complaint within five working days and then carry out an assessment to determine whether there are grounds for us to consider the complaint under our *Disciplinary Regulations*.

This assessment will involve making enquiries with the member or third parties (where applicable). Where necessary we may also ask you to provide additional information.

Once the assessment is concluded we will either:

- inform you we are unable to intervene and explain why;
- resolve your *complaint* informally; or
- take disciplinary action against the *member*.

If disciplinary action is taken, we will keep you apprised of the disciplinary proceedings and the outcome of your complaint.

If the matter is referred to the *Disciplinary Tribunal*, you might be asked to attend the hearing to appear as a witness.

## How long will the complaints process take?

We aim to conclude cases between six and twelve months; however, this very much depends upon the complexity of the complaint and whether the matter needs to be referred to the *Disciplinary Tribunal* for a determination.

## Useful links

This guidance is supported by publications covering specific areas of compliance, which include:

- a) *Investigation of Complaints and Referrals* policy
- b) *Code of Professional Ethics*
- c) *Disciplinary Regulations*
- d) *Client Care* policy
- e) *Professional Indemnity Insurance* policy

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