

Instruction of Experts

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Introduction

The Association of Accounting Technicians

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.
2. In pursuit of that aim, AAT investigates *complaints* and *misconduct* allegations against AAT *members* and approved training providers. Depending on the circumstances, AAT may resolve these *complaints* informally or take disciplinary action.

The compliance framework and procedures of AAT

3. 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. The compliance framework of AAT is governed by the AAT *Articles of Association* and sets out the following *Regulations* and guidance with which all members must comply:
 - a) *Code of Professional Ethics*
 - b) *AAT Regulations 2016*
 - c) *Disciplinary Regulations*
 - d) *Licensing Regulations*

5. The *Regulations* and guidance are underpinned by publications covering specific areas of compliance policy and related procedures which include (as well as this policy):
 - a) *Insolvency* policy
 - b) *Criminal Convictions* policy
 - c) *Civil Sanctions* policy
 - d) *Disciplinary Sanctions* policy
 - e) *Investigation of Complaints and Referrals* policy
 - f) *Disclosure* policy
 - g) *Health* policy
 - h) *Indicative Sanctions Guidance*
 - i) *Appeals Regulations*
 - j) *Witness Care and Expenses* policy
6. These publications explain the processes by which our compliance policy is put into practice. All *members* and *applicants* for membership must be aware of and follow this guidance. Further information on the compliance framework is available at aat.org.uk including the purpose of each publication and how they relate to each other.
7. The website is the definitive guide to all policies currently in force.
8. In this policy all words and phrases in italics, save titles of publications, shall have the meaning set out in the *AAT Glossary*.

Policy detail

9. AAT may on occasion instruct an expert witness to provide opinion evidence on issues arising in a *complaint* of *misconduct* under the *Disciplinary Regulations*.
10. AAT does not instruct experts solely to advise it on *complaints*. In any proceedings under the *Disciplinary Regulations*, experts provide their opinion ultimately for the benefit of the *Disciplinary Tribunal* hearing the *complaint*. AAT expects any expert it instructs to be entirely impartial and independent in considering the facts and reporting (i.e. that the expert would express the same opinion if given the same instructions by the *member* concerned).
11. In choosing any expert to provide a report, AAT will select only those who appear to it suitably qualified to provide an expert opinion. AAT or its representatives will confirm that any proposed expert:
 - a) has the appropriate expertise and experience to advise on the matter
 - b) is familiar with the general duties of an expert
 - c) can produce a report, deal with questions and have discussions with any other experts within a reasonable time, and at a cost proportionate to the matters in issue
 - d) is available to attend the hearing if necessary; and
 - e) has no potential conflict of interest.

12. AAT will instruct any expert it retains to advise on a *complaint of misconduct* on the following terms:
- a) the expert's overriding duty is to the *Disciplinary Tribunal*
 - b) the expert must retain their professional impartiality throughout
 - c) any report must take into account all relevant information and if any such information is not available, that fact should be identified in the report together with the reasons for its absence
 - d) reports should generally follow the format set out in Practice Direction 35 of the *Civil Procedure Rules* and should contain a summary of the expert's conclusions
 - e) reports should contain such details of the expert's qualifications as is commensurate with the nature and complexity of the case
 - f) reports should contain a statement confirming that the expert understands their duties as an expert and has complied, and will continue to comply, with them; and
 - g) reports should contain a statement of truth in the following form:

"I confirm that I have made clear which facts and matters referred to in this report are within my own knowledge and which are not. Those that are within my own knowledge I confirm to be true. The opinions I have expressed represent my true and complete professional opinions on the matters to which they refer."
13. AAT will not generally enter into correspondence with any party about the suitability of any expert it has chosen in accordance with this policy. It is ultimately for the *Disciplinary Tribunal* to decide what weight to accord to any expert evidence before it, although AAT will seek to instruct an expert only where it believes that will help in resolving an issue or issues in the *complaint* and that it is in the interest of fairness to do so.

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