

Policy document

aat

Witness Care and Expenses

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Witness Care and Expenses

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) *Investigation of Complaints and Referrals* policy
 - b) *Disclosure* policy
 - c) *Health* policy
 - d) *Appeals Regulations*
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. This policy applies to all witnesses for AAT in hearings under both the *Disciplinary Regulations* and *Appeals Regulations*. It is designed to ensure that all witnesses are fully supported throughout the process and that we make the most cost efficient use of *members'* fees.

Liaison with witnesses

10. Any witness for AAT will be allocated a dedicated contact liaison officer. That liaison officer will contact the witness as soon as practicable to introduce themselves and establish what support the witness needs in order to be able to attend the hearing.
11. This initial contact is an opportunity for witnesses to flag any issues that may prevent them attending the hearing to give evidence, such as difficulties over childcare or transport provision, medical problems or disabilities, language difficulties, or concerns over intimidation. The liaison officer will explain to the witness what to expect when they get to the hearing.
12. Together with AAT's legal team, the liaison officer will coordinate the support needed to address these concerns and assist the witness in attending the hearing. They will assist in arranging travel and accommodation if necessary and will keep the witness informed of relevant developments in the case, including the outcome of any hearing. AAT may delegate witness care arrangements to its legal team in certain cases.

Witness expenses

13. AAT will reimburse witnesses for expenses incurred as a result of attending a *Disciplinary Tribunal* or *Appeals Committee* at the rates specified in this policy.
14. AAT will not normally reimburse the cost of a non-witness accompanying a witness to the hearing. Exceptions can however be made, subject to advance authorisation (e.g. in respect of someone accompanying a child witness or an elderly/disabled witness, or where the witness has to bring a young child and needs someone to help care for that child). Any exceptional requests should be discussed with the appointed AAT contact liaison officer and agreed in advance.
15. The AAT contact liaison officer must authorise in advance any bookings or other expenses so that AAT is aware of the witness' needs and agree to the level of costs which will be incurred. AAT may choose to book travel and/or accommodation on behalf of witnesses but will consult them beforehand, taking consideration of their needs. AAT reserves the right to elect to provide travel and/or accommodation through a supply chain they determine as appropriate to the needs.

16. Expenditure which conflicts with the policy on expenses will not be authorised.

Travel and subsistence costs for witnesses

17. Witnesses who live within one and a half hours' travelling distance of the hearing venue should normally travel daily.

18. For travel to attend AAT hearings, expenses can be claimed at the following rates:

- a) the price of the most cost effective standard class fare on public rail transport
- b) cost is assumed to apply to travel from the witness's principal place of residence within the UK. Where this is not the case, the expense claimable will be the lower of the actual cost of travel, and travel from the principal UK residence. Any exceptional circumstance will need to be approved in advance and in writing by AAT
- c) these same principles applied to rail travel apply also to air travel
- d) for travel by private car, 45 pence per mile for the first 10,000 miles, 25 pence over 10,000 miles (in accordance with approved HMRC mileage rates), and actual parking fees and congestion charge
- e) for travel by motorcycle, 24 pence per mile
- f) for travel by bicycle, 20 pence per mile
- g) for travel by underground or bus including where Oyster Card travel is used, reimbursement of the actual fare where evidence of the journey is provided (Oyster Card statement or ticket are the usual evidence accepted);
- h) when attending a hearing, witnesses may claim reimbursement of subsistence costs against receipts up to the following limits per person inclusive of VAT:
 - i. for lunch, up to £10 per day
 - ii. for dinner, up to £25 per day; and
 - iii. for accommodation while attending a hearing up to £170 per night (AAT may in its absolute discretion agree to pay accommodation costs over this limit where, for example, because of demand no suitable accommodation can be found for less than the stated figure). This must not include any extras such as alcohol or newspapers, which must be paid for separately by the witness.

Carer costs or other 'reasonable adjustments'

19. Reimbursement of carer costs to enable witnesses to attend hearings will be made upon presentation of evidence supporting the claim. AAT will agree such expenses in advance and in writing.

20. Where 'reasonable adjustments' are required to enable a witness to attend a hearing, the cost of making these will be reimbursed. AAT will agree these in advance and in writing.

Loss of earnings

21. AAT does not reimburse witnesses for loss of earnings incurred in attending a hearing. Should AAT's general policy cause a witness exceptional hardship, this should be discussed with the AAT contact liaison officer. Alternatives to reimbursement will be explored.

Expert witnesses

22. An expert witness is someone who has been asked to give evidence, usually opinion evidence, because of their expertise in a particular field. AAT will agree fees, in advance, with experts for preparing a report and attending a hearing. Expenses in relation to travel and accommodation will be reimbursed as per this policy.

Miscellaneous matters

23. AAT expects witnesses normally to pay for their own travel, accommodation, and subsistence and then make a claim for reimbursement in accordance with the rates set out in paragraph 18 above. However, we do understand that sometimes this is not possible. Witnesses should contact their AAT contact liaison officer if this is an issue.
24. For audit purposes receipts are required for all subsistence claims. Ticket counterfoils and boarding passes for airline tickets, and original receipts for all other incidental expenses, should be attached to expense claims. Items not supported by receipts or other evidence will not be paid. In the event of lost or missing receipts, witnesses should seek duplicate receipts or produce alternative proof of payment. If no proof of payment is available, refunds will be allowable only if accompanied by a written explanation which is approved by AAT.
25. Claims for subsistence may not exceed the daily limits shown except with the agreement in writing of AAT.

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