



Rules and Bye-Laws

Certified Public Accountants Association
Rules and Bye-Laws
Effective From: August 2017

Forward

These Rules and Bye-Laws, together with the Articles of Association, detail the main requirements, procedures, systems and guidance issued by the Association. All Members of the Association should ensure that they read and understand, completely, the content of these Rules and Bye-Laws, as all Members are bound by them.

Under the Articles of Association, these Rules and Bye-Laws are created and maintained by Council. Any changes to these Rules and Bye-Laws will be publicised by email and on the Association's website.

Interpretations

Words importing the singular number shall include the plural and vice versa unless a contrary intention appears. Words importing persons shall include bodies corporate if not inconsistent with the context. Words importing the masculine shall include the feminine and vice versa unless a contrary intention appears.

Content

Section	Page
1.0.0 Classes and Grades of Membership	3-7
2.0.0 Carrying on an Accountancy Practice and Control of an Accountancy Practice	8-9
3.0.0 Applications for Membership	10-14
4.0.0 General Obligations of Membership	15-16
5.0.0 Additional Obligations of Practising Members and Non-Practising Members who are Accountancy Service Providers	17-18
6.0.0 Annual Return Forms, Practising Certificates and Mandatory Information Forms	19-22
7.0.0 Assurance	23-24
8.0.0 Liability and Payment of Subscriptions, Fees, Fines and Charges	25-26
9.0.0 Cessation of Membership	27-28
10.0.0 Liability for Disciplinary Action	29
11.0.0 Disciplinary Procedure	30-40
12.0.0 Students and Qualifications	41-44
13.0.0 Council	45-54
14.0.0 Management Team	55
15.0.0 Budget	56-57
16.0.0 Branch Network and Seminars	58-65
17.0.0 Definitions	66-71

1.0.0 Classes and Grades of Membership

1.1.0 Classes of Membership

1.1.1 In accordance with Article 6.2 there are three Classes of Membership:

- i. Practising Membership
- ii. Non-Practising Membership
- iii. International Members

1.1.2 Membership is awarded to individuals and not to corporate entities.

1.1.3 Any individual holding Membership, as detailed in Rule 1.1.1, is a member as defined in section 112 of the Companies Act 2006.

1.1.4 No individual may be admitted to any Class of Membership unless they follow the procedures and meet the criteria detailed in these Rules and Bye-Laws.

1.2.0 Grades of Membership

1.2.1 There are two Grades of Membership:

- i. Associate Members
- ii. Fellow Members

1.2.2 Associate Members may style themselves as 'Associate Certified Public Accountants' and may use the postnominal letters 'acpa' or 'ACPA'.

1.2.3 Fellow Members may style themselves as 'Fellow Certified Public Accountants' and may use the postnominal letters 'fcpa' or 'FCPA'.

1.2.4 Unless a Member is a Fellow Member, they will be an Associate Member.

1.2.5 Fellow Membership demonstrates greater length of services within the profession.

1.2.6 Fellow Membership is offered to those who:

- i. Have been a Member of the Association in good standing, for five (5) consecutive years
- or
- ii. Are a Fellow Member of an IFAC member body

1.2.7 Fellow Membership is open to all Members of the Association, regardless of the Class of Membership they hold, providing they meet the criteria as stated in these Rules and Bye-Laws.

1.2.8 Once an individual ceases to be a member of the Association they are no longer entitled to use the postnominal letters or style themselves in accordance with 1.2.2 and 1.2.3.

1.3.0 Fit and Proper Person

1.3.1 All Members of the Association must be Fit and Proper Persons in accordance with Article 6.2.

1.3.2 A Fit and Proper Person is defined as a person who has:

- i. Never been expelled by a professional body for any reason
- ii. Never been declared bankrupt
- iii. Never entered into a voluntary agreement with creditors
- iv. Never had a county court judgement made against them
- v. Never been made insolvent
- vi. Not been prevented within the last ten (10) years from acting as a director of a corporate entity in the United Kingdom, the Isle of Man, the Channel Islands or the Republic of Ireland or; Has signed an undertaking not to act as a director of a company in the United Kingdom, the Isle of Man, the Channel Islands or the Republic of Ireland
- vii. Never been found guilty of a criminal offence in the United Kingdom, the Isle of Man the Channel Islands or the Republic of Ireland
- viii. Never been found guilty of a money laundering or terrorist financing offence in any jurisdiction in the world
- ix. Never been entered onto the 'Financial Sanctions: consolidated list of targets' published by HM Treasury

1.3.3 In the event a Member at any time fails to meet the definition of a Fit and Proper Person, as detailed in Rule 1.3.2, they must inform the Association's Compliance Team, who may terminate the individual's Membership or impose Special Conditions upon the individual's continuing Membership.

1.3.4 If a Member fails to notify the Association in accordance with Rule 1.3.3 and it is discovered that the member is not a Fit and Proper Person, then the Association's Compliance Team may terminate the individual's Membership or impose Special Conditions upon the individual's continuing Membership.

1.3.5 Where a Member has had Special Conditions imposed upon them as a result of 1.3.3 or 1.3.4 the Association reserves the right to alter these conditions at any time.

1.4.0 Determining Where a Member is Based

1.4.1 The country or jurisdiction in which a member is based can determine the Class of Membership they are eligible to hold.

1.4.2 The Compliance Team and the Applications, Admissions and Practising Certificate Renewals Team have the authority, under this Rule, to determine which country a member is based in.

1.4.3 In determining the country in which a member is based the Association will consider the following factors:

- i. The country or jurisdiction in which a member claims to be based
- ii. The address which a member registers with the Association
- iii. The citizenship of a member
- iv. The country or jurisdiction in which a member is employed
- v. The telephone number a member has registered with the Association
- vi. References received as part of an application process
- vii. The location of any company or corporate entity which the member is a director, shareholder or officer of
- viii. Any investigations conducted by the Association

1.4.4 Members have an obligation to notify the Association if they move to a different country or jurisdiction.

1.4.5 A member may appeal against a decision made under Rule 1.4.2 by writing to the relevant team who issued the decision with any relevant evidence, the team will consider any new evidence and make a decision, which is final.

1.5.0 Criteria for Holding the Class of Practising Membership

1.5.1 All those holding the Class of Practising Membership must be Fit and Proper Persons as defined in Rule 1.3.2, unless the member has notified the Association and Special Conditions have been imposed in accordance with Rule 1.3.3 or 1.3.4.

1.5.2 Those holding the Class of Practising Membership must be based in the United Kingdom, the Isle of Man or the Channel Islands in accordance with Article 6.2. The country or jurisdiction a member is based in is determined under Rules 1.4.0-1.4.5.

1.5.3 A Practising Member must be carrying on an accountancy practice, as defined in Rule 2.1.3.

1.5.4 The Compliance Team or the Applications, Admissions and Practising Certificate Renewals Team may issue an exemption to Rule 1.5.3. Such exemptions are issued at the discretion of the Compliance Team or the Applications, Admissions and Practising Certificate Renewals Team.

1.5.5 Practising Members must at all times be regulated by the appropriate authorities in the United Kingdom, the Isle of Man or the Channel Islands.

1.5.6 All Practising Members must:

- i. Be registered with and supervised by an Anti-Money Laundering Supervisory Body
- ii. Be registered with the Information Commissioner's Office

1.5.7 All Practising Members must have control of an accountancy practice as defined in Rules 2.3.2-2.3.3.

1.6.0 Criteria for Holding the Class of Non-Practising Membership

1.6.1 All those holding the Class of Non-Practising Membership must be Fit and Proper Persons as defined in Rule 1.3.2, unless the member has notified the Association and Special Conditions have been imposed in accordance with Rule 1.3.3 or 1.3.4.

1.6.2 Those holding the Class of Non-Practising Membership must be based in the United Kingdom, the Isle of Man or the Channel Islands in accordance with Article 6.2. The country or jurisdiction a member is based is determined under Rules 1.4.0-1.4.5.

1.6.3 Non-Practising Members must at all times be regulated by the appropriate authorities in the United Kingdom, the Isle of Man or the Channel Islands.

1.6.4 Non-Practising Members are those who do not meet the Association's definition of carrying on an accountancy practice as detailed in these Rules and Bye-Laws.

1.7.0 Criteria for Holding the Class of International Membership

1.7.1 All those holding the Class of International Membership must be Fit and Proper Persons as defined in Rule 1.3.2, unless the member has notified the Association and Special Conditions have been imposed in accordance with Rule 1.3.3 or 1.3.4.

1.7.2 Those holding the Class of International Membership must be based in a country or jurisdiction outside the United Kingdom, the Isle of Man or the Channel Islands in accordance with Article 6.2. The country or jurisdiction a member is based in is determined under 1.4.0-1.4.5.

1.7.3 International Members must at all times be regulated by the appropriate authorities in the country or jurisdiction in which they are based.

1.8.0 Changing Class of Membership

1.8.1 No individual is permitted to hold more than one Class of Membership at any one time.

1.8.2 If a member at any time ceases to meet the criteria for the Class of Membership they hold, then they must inform the Association as soon as possible.

1.8.3 If a member at any time ceases to meet the criteria for the Class of Membership they hold, they will be moved to a Class of Membership for which they meet the criteria of. Members will receive written notice of this.

1.8.4 A member may appeal a decision to change their Class of Membership by writing to the Association with any evidence to support their appeal. The Compliance Team will review this and make a decision on the matter, which will be final. Any member wishing to make an appeal under this Rule must do so, no more than ten working days after they have received notice that their Class of Membership will be changed.

1.8.5 If an appeal is made in accordance with Rule 1.8.4 the member will be considered to hold the Class of Membership which they had held prior to the Association changing their Class of Membership in accordance with Rule 1.8.3, until a decision on the appeal has been made in accordance with Rule 1.8.4.

1.8.6 A member may at any time request that their Class of Membership be changed by writing to the Applications, Admissions and Practising Certificate Renewals Team. The Association may refuse such a request if the member fails to meet the criteria of the Class of Membership which they wish to change to, a member may appeal this decision in accordance with Rule 1.8.4.

2.0.0 Carrying on an Accountancy Practice and Control of an Accountancy Practice

2.1.0 Carrying on an Accountancy Practice

2.1.1 Any member who is carrying on an accountancy practice, as defined in Rule 2.1.3, must hold the Class Practising Member and a valid Practising Certificate issued under these Rules and Bye-Laws, unless the member has been issued an exemption under these Rules and Bye-Laws and has confirmation of this from the Association in writing.

2.1.2 Any individual who joins the Association and is carrying on an accountancy practice, as defined in Rule 2.1.3, or is likely to start to carry on an accountancy practice six months after joining the Association must join as a Practising Member.

2.1.3 An individual shall be considered to be carrying on an accountancy practice if they meet all of the following conditions:

- i. Provide accountancy, bookkeeping or taxation services to Members of the public, businesses and/or charities, as detailed in Rule 6.3.2, in exchange for money
- ii. Have an annual turnover of no less than ten-thousand (10,000) GBP
- iii. Have no one client who represents more than seventy-five percent (75%) of fee income
- iv. Have at least fifty-one percent (51%) of clients based in the United Kingdom, the Isle of Man or the Channel Islands

2.2.0 Other Accountancy Service Providers

2.2.1 A member who does not meet the criteria detailed in Rule 2.1.3 may still be considered to offer accountancy services.

2.2.2 A member who is an Accountancy Service Provider, but who does not meet the criteria in Rule 2.1.3 cannot hold the Practising Member Class of Membership.

2.2.3 A member who is an Accountancy Service Provider, but who does not meet the criteria in Rule 2.1.3 must ensure that they are regulated by the appropriate authorities.

2.2.4 A member who is an Accountancy Service Provider, but who does not meet the criteria in Rule 2.1.3, and who is based in the United Kingdom, the Isle of Man or the Channel Islands, must complete and submit to the Association each year a Mandatory Information Form in accordance with Rules 6.8.0-6.8.6.

2.3.0 Control of an Accountancy Practice

2.3.1 In accordance with Rule 1.1.2 Membership is awarded to individuals only. A body corporate cannot be admitted as a member of the Association.

2.3.2 If a member, or a prospective member, is involved in a partnership which provides accountancy or taxation services, they must disclose this to the Association at the earliest opportunity. In order for the individual to continue as a member, or to become a member, over fifty-one percent (51%) of the partners in the partnership must be Members of the Association.

2.3.3 If a member, or a prospective member, is a director, partner or shareholder in a limited company, or limited liability partnership, which provides accountancy or taxation services, they must disclose this to the Association at the earliest opportunity. In order for the individual to continue as a member, or to become a member, over fifty-one percent (51%) of the directors and shareholders, in the case of a limited company, or partners in the case of a limited liability partnership, must be Members of the Association.

3.0.0 Applications for Membership

3.1.0 Criteria for Membership (General)

3.1.1 No individual may be admitted to Membership unless:

- i. They are a Fit and Proper Person, as defined in Rule 1.3.2
- ii. They hold at least two years of experience working in an accountancy or finance related role
- iii. They hold a qualification, determined by the Applications, Admissions and Practising Certificate Renewals Team to be equivalent to a level four (4) qualification in accountancy or finance, or, a qualification deemed suitable for Membership

3.1.2 An individual who has five (5) years of experience in an accountancy or finance related role is exempt from Rule 3.1.1 (iii).

3.1.3 An individual who holds Membership of an IFAC member body and can demonstrate that they are a Fit and Proper Person as defined in Rule 1.3.2 is eligible for Membership.

3.1.4 Members of the following organisations are eligible for Membership, providing they can demonstrate that they are a Fit and Proper Person as defined in Rule 1.3.2:

- i. The Association of International Accountants
- ii. The Institute of Certified Bookkeepers
- iii. The International Association of Bookkeepers

3.1.5 The Association may enter into agreements with other organisations, from time to time, which mean the Association will recognise Membership of that organisation as being equivalent to those listed in Rule 3.1.4, such agreements must be approved by Council.

3.1.6 No individual may be admitted to Membership unless they meet the criteria for a Class of Membership as defined in Article 6.2 and Rules 1.5.0-1.7.3.

3.2.0 Additional Criteria for Membership (for those applying for Practising Membership)

3.2.1 Those applying for Practising Membership must meet all the criteria detailed in Rules 3.1.1-3.1.6, in so far as they apply to that member's application. They must also meet the criteria detailed in Rules 3.2.2-3.2.6.

3.2.2 They must have been resident in the United Kingdom, Isle of Man, Channel Islands or the Republic of Ireland for a period of at least two consecutive years.

3.2.3 They must be entitled to live, work and own a business in the United Kingdom, Isle of Man and Channel Islands.

3.2.4 They must submit a completed Annual Return Form to the Association before being admitted to Membership.

3.2.5 They must have gained at least two (2) years' experience in an accountancy or finance related role, as detailed in Rule 3.1.1 (ii), in the United Kingdom, Isle of Man, Channel Islands or the Republic of Ireland.

3.2.6 The Applicant must have control of an accountancy practice as defined in Rules 2.3.0-2.3.3

3.3.0 Online Applications

3.3.1 Initial applications must be made through the Association's website, using the 'Apply Online Now' system.

3.3.2 The Online Application Form must be completed truthfully by the Applicant.

3.3.3 As part of the Online Application Form, Applicants are required to make payment of the Joining Fee and either their Annual Subscription, or one month's payment of their Annual Subscription, depending upon the nature of the Class of Membership they are applying for and if they intend to pay by direct debit in accordance with any information concerning fees and payment methods published on the Association's website and in these Rules and Bye-Laws at the time of making an application.

3.3.4 Once an Online Application Form has been submitted, a dedicated contact, who is part of the Applications, Admissions and Practising Certificates Team, will be assigned to the Applicant.

3.4.0 Declarations

3.4.1 No individual can be admitted to Membership unless they can truthfully make all of the following declarations:

- i. That they confirm that all information supplied with their application is true to the best of their knowledge
- ii. That they consent to be bound by the Association's Articles and Rules and Bye-Laws
- iii. That they are a Fit and Proper Person in accordance with Rule 1.3.2
- iv. That they are competent to perform the work which would be reasonably expected of a public accountant

3.5.0 Submission of Evidence and References

3.5.1 Applicants will be required to submit evidence to support claims made in the Online Application Form. This includes, but is not limited to; copies of qualifications; a detailed curriculum vitae; and, evidence to support any registrations the Applicant might have, or should have.

3.5.2 Applicants will be required to provide at least two professional references.

3.5.3 Applicants will be required to provide copies of government issued photo identification. Additional evidence can be requested by either the Applications, Admissions and Practising Certificate Renewals Team or Compliance Team to attempt to verify the Applicant's identity or the truthfulness of any claims they have made.

3.6.0 Review of Applications for Membership

3.6.1 The Applications, Admissions and Practising Certificate Renewals Team is responsible for reviewing applications to Membership in the first instance.

3.6.2 All applications will be reviewed based upon the following criteria:

- i. Whether the Applicant meets the criteria for entry as detailed in the Articles and these Rules and Bye-Laws
- ii. Whether the Applicant meets the criteria for the Class of Membership they are seeking, as detailed in the Articles and these Rules and Bye-Laws
- iii. The potential risk to the Association and the public of admitting the Applicant
- iv. The truthfulness of the application

3.6.3 The Compliance Team may select applications to review and the Applications, Admissions and Practising Certificate Renewals Team may refer an application to the Compliance Team.

3.6.4 The Compliance Team may conduct additional investigations into the application and the Applicant. These additional investigations may include, but are not limited to, requiring an Applicant to attend an interview.

3.6.5 The Association may share information about an Applicant with third parties.

3.7.0 Refusal of Application

3.7.1 The Applications, Admissions and Practising Certificate Renewals Team or Compliance Team will make a decision, based upon the review detailed in Rule 3.6.2, whether an Applicant shall be admitted to Membership.

3.7.2 An application will be refused by the Applications, Admissions and Practising Certificate Renewals Team if:

- i. The Applicant fails to meet the criteria for entry as detailed in the Articles and these Rules and Bye-Laws

- v. The Applicant fails to meet the criteria for the Class of Membership they are seeking, as detailed in the Articles and these Rules and Bye-Laws
- ii. Admitting the Applicant would create undue risk for the Association and/or the profession of accountancy
- iii. In the opinion of the Applications, Admissions and Practising Certificate Renewals Team the Applicant has not been truthful throughout the whole, or part, of the application process
- iv. In the opinion of the Applications, Admissions and Practising Certificate Renewals Team the Applicant has been abusive or rude during the application process

3.7.3 If an application is to be refused the Applications, Admissions and Practising Certificate Renewals Team will write to the Applicant explaining the reasons why the application is being refused. The Applicant will have ten working days from being notified of the refusal to appeal the decision, this must be done by writing/emailing the Company Secretary and must contain:

- i. Details of why an appeal is being made
- ii. Names of any individuals in the Applications, Admissions and Practising Certificate Renewals Team or Compliance Team known to have been involved with the application
- iii. Details of relevant dates

3.7.4 If the Applicant submits an appeal, as detailed in Rule 3.7.3 it will be passed to the Chairman of the Association for review. The Chairman of the Association will have twenty-five (25) working days to either uphold the decision of the Applications, Admissions and Practising Certificate Renewals Team or to overturn it.

3.7.5 Any decision made by the Chairman in Rule 3.7.4 is final.

3.7.6 While an appeal, as detailed in Rule 3.7.3, is being processed the Applicant shall not be considered a Member of the Association.

3.7.7 The Chairman may delegate their authority, under Rule 3.7.4, to any individual, team or Committee they feel appropriate.

3.8.0 Admission to Membership

3.8.1 If the Applications, Admissions and Practising Certificate Renewals Team approve an application, or an appeal as detailed in Rules 3.7.3-3.7.7 is successful, an Applicant shall be admitted to Membership within ten (10) working days from the date of acceptance.

3.9.0 Re-Joining

3.9.1 Any member who resigns their Membership in accordance with Rule 9.1.1 may apply to re-join the Association as a member. If the application to re-join is made within twenty (20) working days from the individual resigning their Membership they will not be required to complete the joining

procedure detailed in Rules 3.3.0-3.6.5. Any changes to the criteria detailed in Rules 3.1.0-3.2.6 shall not apply to those re-joining under this rule. The individual shall be admitted to the same Class of Membership that they held previously, unless their circumstances have changed such that they do not meet the criteria for that Class of Membership.

3.9.2 Any member who resigns their Membership in accordance with Rule 9.1.1 may apply to re-join the Association as a member. If the application to re-join is made after twenty (20) working days from the individual resigning their Membership they will be required to complete all applicable joining procedures as detailed in these Rules and Bye-Laws. Any changes to the criteria detailed in Rules 3.1.0-3.2.6 shall apply to the individual and if they fail to meet these criteria their application to re-join shall be refused.

3.9.3 Any individual who resigns their Membership and re-joins under Rule 3.9.1 can do so no more than three (3) times in any three-year period.

3.9.4 Any member who has ceased to be a member in any way, other than that detailed in Rule 9.1.1 can also apply to re-join as a member, though their application will be referred to the Compliance Team who may refuse the application or may place Special Conditions upon the individual re-joining, this is done at the absolute discretion of the Compliance Team.

3.9.5 A decision of the Compliance Team, under Rule 3.9.4 is final.

3.10.0 Time Barring for Applications

3.10.1 If an Applicant fails to respond to email correspondence from the Applications, Admissions and Practising Certificate Renewals Team within one (1) year of having submitted an Online Application Form, or from one (1) year after the last correspondence sent, then the application will be revoked and the Applicant will have to make a new application if they still wish to pursue Membership.

3.10.2 The Association will not issue a refund of any fees or subscriptions paid by an Applicant if their application is revoked in accordance with 3.10.1.

3.10.3 The Applications, Admissions and Practising Certificate Renewals Team may extend the one (1) year deadline detailed in 3.10.1 at their absolute discretion.

4.0.0 General Obligations of Membership

4.1.0 Articles, Rules and Bye-Laws, Additional Guidance and Procedures

4.1.1 All Members must abide by the Association's Articles, Rules and Bye-Laws.

4.1.2 From time to time the Association may issue additional guidance. This guidance may take the form of; a Members' Handbook; a guidance document; or, a policy statement. All Members must adhere to guidance issued by the Association.

4.1.3 From time to time the Association may issue official procedures to Members. All Members must follow these procedures.

4.2.0 Ethical Commitments

4.2.1 All Members must conform to the IESBA's Code of Ethics, in their capacity as a professional accountant.

4.3.0 Obligation to Comply with Assurance Activity

4.3.1 All Members must cooperate with the Association and the Compliance Team when Assurance activities are being conducted.

4.4.0 Decency

4.4.1 Members must treat any Association employee, volunteer, sub-contractor or agent, and, any employee, volunteer, sub-contractor or agent of any other professional body, regulator or government body with dignity and respect.

4.4.2 Members must refrain from engaging in activity which is likely to bring the Association and/or the profession of accountancy into disrepute.

4.5.0 Notifying the Association

4.5.1 Members must notify the Association in writing/email of any change in circumstance likely to affect their Membership.

4.5.2 Members must notify the Association in writing/email of any action or lack of action, which will have caused them to breach any of these Rules and Bye-Laws.

4.5.3 Members must notify the Association in writing/email of any change of address, contact details or name.

4.6.0 Obligation to Comply with Relevant Laws and Regulations

4.6.1 All Members must ensure that they comply with all relevant laws and regulations for the jurisdiction they operate in.

4.7.0 Obligation to Comply with Disciplinary Investigations and Procedures

4.7.1 All Members must cooperate with any Disciplinary Actions.

4.8.0 Registering with Relevant Authorities

4.8.1 At all times Non-Practising Members and International Members must be regulated by any relevant authority for the country or jurisdiction they operate in.

4.9.0 Truthfulness

4.9.1 Members must be truthful in their dealings with others and the Association.

4.9.2 Members must not make a false declaration to the Association.

4.10.0 Competency

4.10.1 All Members must be competent to carry out any engagement or work they agree to.

4.10.2 All Members must ensure that they keep up to date with relevant developments and changes in legislation.

4.10.3 Members must ensure that they adhere to any deadlines they have agreed to, or have been imposed upon them, an employer or a client by a government agency or department.

5.0.0 Additional Obligations of Practising Members and Non-Practising Members who are Accountancy Service Providers

5.1.0 Continuing Professional Development

5.1.1 All Members holding the Class of Practising Membership and any Non-Practising Member who offer accountancy services, must complete at least forty (40) hours of continued professional development each year. Twenty (20) hours of this must be verifiable (structured) continued professional development and twenty (20) hours of this must be non-verifiable (non-structured) continued professional development.

5.1.2 The Association's Education Team has the authority, from time to time, to determine the criteria for what constitutes verifiable (structured) continued professional development and what constitutes non-verifiable (non-structured) continued professional development.

5.2.0 Insurance

5.2.1 All Members must have adequate professional indemnity insurance to cover the size and scope of their practice.

5.3.0 Due Diligence and Reporting

5.3.1 All Members must ensure that they complete appropriate due diligence on any clients, in accordance with any guidance issued or adopted by the Association from time to time.

5.3.2 If a member has a suspicion that a client is committing a criminal offence they must submit a Suspicious Activity Report.

5.4.0 Hold a Practising Certificate

5.4.1 If a member holds the Class of Practising Membership they must hold a valid Practising Certificate issued by the Association at all times.

5.4.2 A member who holds the Class of Practising Membership may apply for an exemption from Rule 5.4.1 in accordance with Rules 6.7.1-6.7.4.

5.5.0 Completing a Mandatory Information Form (Non-Practising Members who are Accountancy Service Providers)

5.5.1 If a member provides accountancy services, but fails to meet the Association's definition of carrying on a practice, they cannot hold the Class of Practising Membership in accordance with Rule 2.2.2, unless they have achieved an exemption in accordance with these Rules and Bye-Laws.

5.5.2 A member who is a Non-Practising member, but who offers accountancy services, must complete and submit to the Association a Mandatory Information Form each year in accordance with Rule 2.2.4.

5.6.0 Promotion and Marketing

5.6.1 At all times Members must ensure that any marketing material they produce is unlikely to cause offence.

5.6.2 In naming their practice Members must ensure that the name is:

- i. Unlikely to cause offence to a reasonable person
- ii. Does not mislead the public
- iii. Does not contain the name of the Association or any associated abbreviation, including 'CPA', unless they have written permission from the Association to do so

5.6.3 Only a member holding valid Practising certificate may style themselves as 'Certified Public Accountants', in connection with offering accountancy services.

5.6.4 Only a member holding a valid Practising certificate may make any reference to the Association in connection with offering accountancy services.

5.6.5 At no time may a member alter or distort the Association's logo, unless they have written permission from the Association to do so.

6.0.0 Annual Return Forms, Practising Certificates and Mandatory Information Forms

6.1.0 Practising Certificates (General)

6.1.1 Only those Members who hold the Class of Practising Membership are entitled to hold the Association's Practising Certificate.

6.1.2 All Members who hold the Class of Practising Membership must hold the Association's Practising Certificate unless they have been granted an exemption in accordance with Rules 6.7.1-6.7.4.

6.1.3 Members who do not qualify to hold the Association's Practising Certificate, but who offer accountancy services, must complete a Mandatory Information Form.

6.1.4 At all times Practising Certificates issued by the Association remain the property of the Association and can be withdrawn at any time.

6.1.5 In order to be issued with a Practising Certificate a member must apply by completing an Annual Return Form as detailed in these Rules and Bye-Laws. A submitted Annual Return Form must be reviewed and accepted by the Association in accordance with these Rules and Bye-Laws for a Practising Certificate to be issued.

6.2.0 Validity of Practising Certificates

6.2.1 In accordance with Article 8.3 the Association's Practising Certificate is issued on an annual basis on the 1st of January. Unless otherwise stated in these Rules and Bye-Laws, a Practising Certificate is valid from the 1st of January, or the date of issuing, to the 31st of December.

6.2.2 A Practising Certificate issued part way through the year is only valid until the 31st of December in the same year.

6.2.3 Practising Certificates are only valid in the United Kingdom, the Isle of Man or the Channel Islands.

6.2.4 A Practising Certificate held by an individual who is not a Practising member of the Association is not valid.

6.3.0 Regulated Activities

6.3.1 Regulated activities are activities which the Association regulates those holding a Practising Certificate to engage in. This in no way confers any special privileges upon a Practising Certificate holder. All individuals holding the Association's Practising Certificate must ensure that they are legally able, and technically competent, to carry out any work or services that they engage in.

6.3.2 The following are regulated activities, as they relate to an accountant in practice:

- i. Recording income and receipts
- ii. Making and Recording Payments
- iii. Preparing Ledger Balances and Initial Trail Balances
- iv. Supplying financial information for the owner/manager of a business/charity
- v. Maintaining financial records and preparing accounts
- vi. Recording and evaluating costs and revenues
- vii. Contributing to the planning and control of resources
- viii. Operating Cash Management and credit control systems
- ix. Preparing business taxation computations
- x. Preparing personal taxation computations
- xi. Completing necessary forms to settle an individual or entities' tax liability
- xii. Completing due diligence both on, and for, clients

6.3.3 As part of Special Conditions imposed upon individuals, a Practising Certificate issued to them, may not cover all Regulated Activities.

6.3.4 The Association can licence Independent Examiners of Charities in England, Wales and Northern Ireland. Members interested in conducting this work must apply to the Association's Compliance Team for clearance to undertake this work.

6.4.0 Online Annual Return Form

6.4.1 Members seeking to apply for a Practising Certificate must do so by completing the Association's Online Annual Return Form, which can be accessed from the 'MyCPAA' section of the website.

6.4.2 For existing Practising Certificate holders, details of when the Annual Return Form becomes available and how to complete it will be sent during the fourth financial quarter of each year.

6.4.3 The Applications, Admissions and Practising Certificate Renewals Team will provide details of the timescale to which Members must adhere to if they wish for their Practising Certificate to be issued on time.

6.4.4 The Applications, Admissions and Practising Certificate Renewals Team will communicate with Members using the email address which they have registered with the Association.

6.4.5 Members who are incapable of completing an online form may request a paper Annual Return Form. Paper Annual Return Forms are issued at the discretion of the Applications, Admissions and Practising Certificate Renewals Team.

6.4.6 Members must ensure that any information, evidence or documentation requested with the Annual Return Form is supplied in the manner, and in accordance with any deadlines, determined by the Applications, Admissions and Practising Certificate Renewals Team.

6.5.0 Review of Annual Return Forms

6.5.1 Once an Annual Return Form has been received it is reviewed by the Applications, Admissions and Practising Certificate Renewals Team. If the Annual Return Form is incomplete or supporting evidence/documentation has not been provided as requested, the Applications, Admissions and Practising Certificate Renewals Team will reject the Annual Return Form. No Practising Certificate will be issued until the Annual Return Form and all supporting evidence/documentation has been properly submitted.

6.5.2 If an Annual Return Form highlights any areas of concern it will be passed to the Compliance Team who will further investigate the area of concern. The Compliance Team can place a hold on a Practising certificate being issued.

6.6.0 Issuing of Practising Certificates and Refusal of a Practising Certificate

6.6.1 Practising Certificates are issued upon successful submission of an Annual Return Form and successfully passing the review of the Annual Return Form as detailed in Rules 6.5.1-6.5.2.

6.6.2 A member is deemed to hold a Practising Certificate once it has been issued, regardless of whether or not the member possesses the physical certificate.

6.7.0 Exceptional Circumstances

6.7.1 If a member has experienced exceptional circumstances which will prevent them from completing an Annual Return Form they can apply for an exemption.

6.7.2 To apply for an exemption under Rule 6.7.1 the member must write or email the Applications, Admissions and Practising Certificate Renewals Team detailing the exceptional circumstances and any associated evidence.

6.7.3 Exemptions are awarded at the discretion of the Applications, Admissions and Practising Certificate Renewals Team.

6.7.4 A decision of the Applications, Admissions and Practising Certificate Renewals Team in regard to Rule 6.7.1 is final.

6.8.0 Mandatory Information Forms

6.8.1 Mandatory Information Forms are issued in the fourth quarter of each year by the Applications, Admissions and Practising Certificate Renewals Team and can be accessed from the 'MyCPAA' section of the Association's website.

6.8.2 Any Non-Practising member who offers accountancy services must complete and return a Mandatory Information Form in accordance with these Rules and Bye-laws.

6.8.3 Mandatory Information Forms must be submitted by the 31st of December each year.

6.8.4 The Mandatory Information Form can request any information, determined by the Compliance Team from time to time.

6.8.5 The Mandatory Information Form may require a member to make any declarations, as determined by the Compliance Team or Council from time to time.

6.8.6 Members must notify the Applications, Admissions and Practising Certificate Renewals Team if they are unable to truthfully make any of the declarations detailed in Rule 6.8.5.

6.9.0 Withdrawal and Suspension of a Practising Certificate issued by the Association

6.9.1 The Compliance Team or the Office of the Disciplinary Investigating Officer may at any time suspend a member's Practising Certificate, if to do so is in the public interest.

6.9.2 A Disciplinary Hearing may remove a member's Practising Certificate from them and prevent them from applying for a Practising Certificate for a maximum period of ten (10) years.

6.9.3 The Compliance Team may, as part of any Special Conditions imposed upon a member in accordance with these Rules and Bye-Laws, remove a member's Practising Certificate and prevent them from applying for a Practising Certificate in the future.

7.0.0 Assurance

7.1.0 Remote Visits

7.1.1 The Association's Compliance Team may require a member to participate in a remote visit. A remote visit may require a member to:

- i. Participate in a telephone call
- ii. Participate in a video call
- iii. Submit documentation to the Association's Compliance Team, including, but not limited to:
 - a. Copies of documents which can be used to identify the member and their address, including, but not limited to; driver's licence; utility bill; passport.
 - b. Copies of a client files
 - c. Copies of policies or procedures
 - d. Evidence of policies or procedures
- iv. Undergo a remote check on their identity, conducted by the Association, or by a third party

7.1.2 Members must respond promptly to any request from the Compliance Team to undergo a remote visit.

7.1.3 Members must cooperate with the Compliance Team and make reasonable adjustments to their plans and routine to accommodate a request for a remote visit.

7.1.4 Members must respond to any written request for information from the Compliance Team within fifteen (15) working days.

7.2.0 Site Visits

7.2.1 The Association's Compliance Team may require a member to participate in a site visit. A site visit may comprise all requirements of a remote visit, detailed in Rule 7.1.1, as well as allowing a representative of the Association access to the member's offices and any other site from which they regularly work.

7.2.2 Members must respond to any requested from the Compliance Team to undergo a site visit within fifteen (15) working days.

7.2.3 Members must treat the Association representative conducting the visit with respect and dignity. In particular Members must ensure that they:

- i. Comply with any request made by the representative
- ii. Be polite when communicating with the representative
- iii. Make all reasonable efforts to provide the representative with any information they request
- iv. Provide the representative with copies of any information/documentation they request

7.3.0 Access to Client Information

7.3.1 The Association's Compliance Team may request information concerning a member's clients as part of Assurance activities, this includes, but is not limited to:

- i.** Client names
- ii.** Address details for clients
- iii.** Copies of a client's identification held by a member
- iv.** Copies of client working papers
- v.** Copies of any documentation obtained in conducting client due diligence

7.3.2 Members must ensure that their clients are aware that a condition of their Membership of the Association, is that they may have to share client information with the Association's Compliance Team.

7.4.0 Action Plans and Recommendations

7.4.1 The Compliance Team may at any time issue a member with an Action Plan or set of recommendations. Members must make all reasonable efforts to meet the content of the Action Plan or the set of recommendations, within the deadlines set by the Compliance Team.

8.0.0 Liability and Payment of Subscriptions, Fees, Fines and Charges

8.1.0 Subscriptions

8.1.1 A subscription is an amount of money which is payable by an individual either each month, or annually, to be a member of the Association.

8.1.2 Subscriptions can vary from different Membership Class and based upon whether a member is a fellow or not.

8.1.3 Details of specific fees can be found on the relevant sections of the Association's website or by contacting the Association.

8.1.4 If a practice has more than one partner or director and all are Association Members, one member may volunteer to pay the Practising Membership subscription, while the others may pay Non-Practising Membership subscriptions. Members must notify the Association's Applications, Admissions and Practising Certificates Team of this by letter/email. The Association will not automatically place Members of multi-partner/director firms onto Non-Practising Membership subscriptions.

8.1.5 Practising Members may pay their subscriptions by monthly direct debit. Members electing to do this have a renewal date each month.

8.1.6 Only Practising Members may pay their subscriptions by monthly direct debit, unless the Finance Team has otherwise agreed with the member. The Finance Team has complete discretion in deciding if a member who does not hold the Class of Practising Membership can pay monthly.

8.1.7 For Members who pay their subscriptions in full their renewal date shall be the anniversary of when they were admitted to Membership, unless the Finance Team has otherwise agreed with the member.

8.1.8 For any Member paying their subscription by monthly direct debit, their renewal date shall be each month.

8.1.8 For the Association to change subscriptions a vote must be held among all Members who will be affected by the change. A simple majority of Members participating in the vote must consent to the change in subscription.

8.2.0 Fees

8.2.1 A fee is an amount of money payable to the Association to receive benefits or services from the Association not included in any applicable subscriptions.

8.2.2 The Association may charge fees from time to time, in addition to subscriptions, for Members or none Members to attend events or receive products or services.

8.2.3 Fees can be set by Council or by the applicable team, Committee or Sub-Committee.

8.2.4 Where a team, Committee or Sub-Committee has set a fee, in accordance with Rule 8.2.3 Council may review the fee and decide upon a new fee.

8.3.0 Fines

8.3.1 A fine is an amount of money payable to the Association as a result of Disciplinary Actions.

8.3.2 Fines can vary in amount depending upon the nature of the Disciplinary Action and the outcome.

8.3.3 If agreed with the Association's Finance Team, fines can be paid by direct debit over a period of time. The Finance Team may reject a request to pay a fine by direct debit at their absolute discretion.

8.4.0 Charges

8.4.1 A charge is an amount of money payable to the Association for failing to conform to a publicised procedure or system.

8.4.2 Details of charges will be published with the applicable system.

8.4.3 Council, or any team, Committee or Sub-Committee may develop charges. Charges must be:

- i. Associated with a reasonable procedure
- ii. Only imposed upon those who fail to meet the procedure, where it is reasonable to assume that they could have met the procedure
- iii. Made clear to a member

8.4.4 Members may at any time object to a charge, if they feel it fails to meet Rule 8.4.3, by writing/emailing the Chairman. The Chairman shall have the power to remove or reform the charge if they feel such action is necessary.

9.0.0 Cessation of Membership

9.1.0 Voluntary Cessation

9.1.1 In accordance with Article 7.1 any member of the Association may end their Membership by providing seven (7) days' notice in writing to the Association. This can be done by letter or email. Notice should be sent to the Association's administration offices or the administration email address, details of which can be found on the Association's website.

9.1.2 If a member is currently under investigation as a result of a complaint, or is undergoing Disciplinary Action as detailed in these Rules and Bye-Laws, they may still resign their Membership, though the Association reserves the right to continue any investigation or Disciplinary Actions.

9.2.0 Cessation as a Result of Criminal Conviction

9.2.1 Membership of the Association will automatically be terminated if a member is found to have committed a criminal offence in the; United Kingdom; Isle of Man; Channel Islands; or, a member state of the EU or EEA. This is in accordance with Article 7.1.

9.2.2 If a member commits a criminal offence in any jurisdiction not detailed in Rule 9.2.1, then the member should report details of this to the Association immediately. This report will be forwarded to the Office of the Disciplinary Investigating Officer who has the authority to determine if the individual's Membership should continue or be terminated. The decision of the Office of the Disciplinary Investigating Officer is final.

9.2.3 In terminating an individual's Membership under Rules 9.2.1 and 9.2.2 the member is not entitled to a tribunal or hearing under these Rules and Bye-Laws.

9.2.4 A member may only appeal against a decision to terminate their Membership under Rules 9.2.1 and 9.2.2 if the member believes the Association has not been in possession of all relevant facts. An appeal must be made in writing/email no later than ten (10) working days after they have received notice that their Membership has been terminated. Council will discuss and vote upon any appeal made. The decision of Council in these matters is final.

9.3.0 Cessation as a Result of Death

9.3.1 If a member dies their Membership will end, in accordance with Article 7.1. Membership is not transferable and any benefits associated with Membership will end.

9.4.0 Cessation as a Result of Disqualification

9.4.1 If a member is disqualified from acting as a director of a company within the United Kingdom, or, if the Member enters into a voluntary agreement which prevents them from acting as a director of a

company within the United Kingdom, or, if the Member signs an undertaking which prevents them from acting as a director of a company within the United Kingdom, the individual's Membership will be terminated, in accordance with Article 7.1

9.4.2 If a member, who has been a member of the Association prior to these Rules and Bye-Laws being enacted, would have their Membership terminated under Rule 9.4.1, but has disclosed this previously then their Membership shall remain in effect. Though the Association may impose additional restrictions or requirements upon that member from time to time. If the member fails to adhere to these restrictions or requirements, the Office of the Disciplinary Investigating Officer shall have the authority to terminate their Membership.

9.4.3 In terminating an individual's Membership or imposing restrictions or requirements under Rules 9.4.1 and 9.4.2 the member is not entitled to a tribunal or hearing under these Rules and Bye-Laws.

9.4.4 A member may only appeal against a decision to terminate their Membership under Rules 9.4.1 and 9.4.2 if the member believes the Association has not been in possession of all relevant facts. An appeal must be made in writing/email no later than ten (10) working days after they have received notice that their Membership has been terminated. The appeal should be addressed to the Company Secretary. Council will discuss and vote upon any appeal made. A decision of Council in these matters is final.

9.5.0 Cessation as a Result of Failing to Pay any Applicable Fees, Fines, Charges or Subscriptions

9.5.1 If a member fails to pay any applicable fees, fines, charges or subscriptions, as detailed in Rules 8.0.0-8.4.4 and in accordance with Article 7.2, their Membership shall be terminated.

9.5.2 In terminating an individual's Membership under Rule 9.5.1 the member is not entitled to a tribunal or hearing under these Rules and Bye-Laws.

9.6.0 Cessation as a Result of Disciplinary Action

9.6.1 An individual's Membership can be terminated by a Disciplinary Hearing as detailed in these Rules and Bye-Laws, in accordance with Article 7.1.

10.0.0 Liability for Disciplinary Action

10.1.0 Liability for Disciplinary Action

10.1.1 A member becomes liable to Disciplinary Action if:

- i. They breach any of the Association's Articles
- ii. They breach any of these Rules and Bye-Laws
- iii. They fail to adhere to any guidance issued by the Association from time to time

10.1.2 A member can only become liable to Disciplinary Action if a complaint is raised against them in accordance with these Rules and Bye-Laws. A complaint can be raised against a member by:

- i. A member of the public
- ii. A member of the Association
- iii. The Association
- iv. A government body or agency
- v. A body corporate, or other legal person

10.1.3 A member cannot become liable for Disciplinary Action under these Rules and Bye-Laws when acting in a capacity as a volunteer or director of the Association. Rules 13.11.0-13.11.15 provide details of how complaints concerning volunteers and directors are to be addressed.

10.1.4 The Association will not investigate any fee dispute between a member and their client.

11.0.0 Disciplinary Procedure

11.1.0 Making a Complaint

11.1.1 The Secretary to the Office of the Disciplinary Investigating Officer will maintain complaints forms, which will be made available through the Association's website and on request. Any complaints should be made using these forms and contain any relevant evidence. These forms should be sent by post to the Secretary to the Office of the Disciplinary Investigating Officer, at the Association's registered office.

11.1.2 The Secretary to the Office of the Disciplinary Investigating Officer will forward any complaint to the Office of the Disciplinary Investigating Officer.

11.1.3 The Secretary to the Office of the Disciplinary Investigating Officer will forward a copy of the complaint to the member concerned. Unless to do so would:

- i. Not be in the public interest
- ii. Could be classed as tipping off
- iii. Threaten a known legal investigation, criminal or civil court case
- iv. Incite violence or any other crime
- v. Jeopardise an ongoing investigation

11.1.4 Once a complaint has been made, the individual submitting the complaint, and the member concerned, should only communicate with the Association in writing, through the Secretary to the Office of the Disciplinary Investigating Officer.

11.1.5 The Office of the Disciplinary Investigating Officer may forward a complaint to the Compliance Team, at any stage in their investigation. The Compliance Team may report the Member to any other professional body, anti-money laundering supervisory body, regulator, law enforcement agency or government department, if they feel this is necessary or appropriate.

11.2.0 Rejecting a Complaint

11.2.1 Upon receiving the complaint the Office of the Disciplinary Investigating Officer will decide if it is appropriate or not to proceed to investigate the complaint.

11.2.2 The Office of the Disciplinary Investigating Officer may reject a complaint if any of the following are true:

- i. They are of the opinion that the member is not liable to Disciplinary Action under these Rules and Bye-Laws
- ii. They are of the opinion that the complaint is vexatious

- iii. They are of the opinion that to start or continue Disciplinary Action against the member would not be in the interest of the public or the Association
- iv. Key evidence submitted by the complainant has been fabricated
- v. The complaint relates to a fee dispute
- vi. The complaint concerns an ongoing court case or police investigation

11.2.3 The Office of the Disciplinary Investigating Officer may reject a complaint at any stage of the investigation, though they may not reject a complaint once it has been forwarded to the Disciplinary Commission.

11.3.0 Investigation of the Complaint

11.3.1 The Office of the Disciplinary Investigating Officer is empowered to conduct any reasonable investigation into a complaint, utilising any powers or resources made available to him from time to time.

11.3.2 Upon concluding their investigations the Office of the Disciplinary Investigating Officer may make a decision to:

- i. Reject the complaint
- ii. Attempt conciliation
- iii. Forward the complaint and a detailed report of his findings to the Disciplinary Commission
- iv. Report the complaint to the Compliance Team, in accordance with Rule 11.1.5

11.4.0 Conciliation

11.4.1 At any point before or during his investigation the Office of the Disciplinary Investigating Officer will decide if it is appropriate or not to attempt to resolve the complaint by conciliation.

11.4.2 In deciding whether to resolve the complaint by conciliation, the Office of the Disciplinary Investigating Officer may make additional inquiries of one, some or all parties detailed in the complaint.

11.4.3 If an attempt at conciliation is successful, no further action shall be taken.

11.5.0 The Disciplinary Commission

11.5.1 Council shall appoint a Disciplinary Commission, which must consist of at least six (6) individuals. One third of The Commission must be Members of the public (not being Members of the Association, any other accountancy body, engaged in public practice or employed as an accountant), one third of The Commission must be non-Members (not Members of the Association) and one third of The Commission must be lay-Members (not being a current or former director of the Association).

11.5.2 No member of the Disciplinary Commission can be, or can have been in the past, a relative or business partner (including a co-director in a company) of any current director of the Association.

11.5.3 The Disciplinary Commission shall appoint a Chair of The Commission, from its number by a majority vote.

11.5.4 If The Commission fails to appoint a Chair of The Commission and the position remains vacant for ten (10) working days the Company Secretary shall assume the role of Chair of The Commission.

11.6.0 Disciplinary Tribunal

11.6.1 Upon receiving a complaint the Chair of The Commission shall appoint a Tribunal to hear the complaint. This Tribunal shall comprise three (3) Members of The Commission. At least one (1) member of the Tribunal must be a member of the public and at least one (1) member must be a lay-member.

11.6.2 The Company Secretary, or a person appointed by the Company Secretary, shall appoint a Chair of the Hearing, who need not be a member of The Commission, but cannot be a member of the Association, the Tribunal or the Office of the Disciplinary Investigating Officer.

11.6.3 Once formed, the Office of the Disciplinary Investigating Officer is to provide a report of their investigation to the Chair of the Hearing who will present it to the Members of the Tribunal.

11.6.4 Once the Office of the Disciplinary Investigating Officer has submitted its report to the Chair of the Hearing, they are not to conduct any further investigations into the case.

11.7.0 Disciplinary Hearing – Pre-Hearing

11.7.1 No later than ten (10) working days after receiving the Office of the Disciplinary Investigating Officer's report, the Chair of the Hearing shall write to the member concerned detailing:

- i. The nature of the complaint
- ii. The procedure of the hearing
- iii. The member's right under these Rules and Bye-Laws to appoint a representative
- iv. The date, time and location at which the hearing will take place
- v. The requirements under Rule 11.6.4

11.7.2 The date for the hearing must be no later than thirty-five (35) working days from the date of the letter in Rule 11.7.1 and must be no sooner than fifteen (15) working days from the date of the letter in Rule 11.7.1.

11.7.3 If the date, time or location of the hearing is inconvenient to the member they must write to the Chair of the Hearing and the Company Secretary no later than five (5) working days from the date of the hearing, detailing the reasons why it is inconvenient and proposing more convenient arrangements. The Chair of the Hearing shall decide within two (2) working days if the arrangements for the hearing are to be changed.

11.7.4 The Chair of the Hearing may refuse a member's request detailed in Rule 11.7.3 if to do so would:

- i. Result in significant cost to the Association
- ii. Significantly disrupt the ongoing operations of the Association
- iii. Mean Members of the Tribunal would be unable to attend the hearing

11.7.5 If the date, time or location of the hearing is to be changed in accordance with Rule 11.7.3, then the Chair of the Hearing is to send notice to the member, the Office of the Disciplinary Investigating Officer, the Company Secretary, any representative the member has appointed, any representative the Office of the Disciplinary Investigating Officer has appointed and all Members of the Tribunal and The Commission.

11.7.6 No later than five (5) working days before the Hearing, the Office of the Disciplinary Investigating Officer and the member must submit to the Chair of the Hearing any evidence and, or, witnesses they wish to present at the hearing. Unless evidence has been submitted in accordance with this Rule then it cannot be used at the hearing.

11.8.0 Disciplinary Hearing – Proceedings

11.8.1 The Member shall be entitled to make written representations or to appear in person or to instruct a solicitor or barrister, or any other representative, to appear on his behalf at any hearing. To do this the Member must notify the Chair of the Hearing and the Company Secretary in writing at least two (2) working days before the Hearing.

11.8.2 A record of the Hearing shall be maintained by the Disciplinary Hearing Secretary, who shall be appointed by the Chair of the Hearing and agreed by all Members of the Tribunal.

11.8.3 At the commencement of the hearing the Chair of the Hearing shall read out the formal complaint or, with the consent of the Member, the Complaint can be taken as read and the Chair will invite the Member to state whether he accepts or denies the Complaint.

11.8.4 If the member accepts the complaint the Chair of the Hearing shall move proceedings directly to the procedure detailed in Rules 11.10.1-11.10.10.

11.8.5 If the member rejects the complaint the Chair of the Hearing shall invite the Office of the Disciplinary Investigating Officer to present their opening argument, during which they may present any evidence to the Tribunal or call any witnesses.

11.8.6 Once the Office of the Disciplinary Investigating Officer has presented their opening argument, the Chair of the Hearing will invite the Member, or their representative, to present their case, during which they may present any evidence to the Tribunal, call any witnesses or re-examine any witness called by the Office of the Disciplinary Investigating Officer.

11.8.7 Once the Member, or their representative, has finished presenting their case, the Chair of the Hearing shall invite the Office of the Disciplinary Investigating Officer to re-examine any witness.

11.8.8 If the Office of the Disciplinary Investigating Officer wishes to re-examine any witness, then the Chair of the Hearing shall offer the Member, or their representative, the opportunity to further re-examine any witnesses.

11.8.9 Once both the Disciplinary Investigating Officer and the Member, or their representative, have presented their cases in accordance with Rules 11.8.5-11.8.8, the Chair of the Hearing shall invite the Office of the Disciplinary Investigating Officer to make any closing comments they may wish to make.

11.8.10 Once the Office of the Disciplinary Investigating Officer has made their closing comments, the Chair of the Hearing shall invite the Member, or their representative, to make any closing comments.

11.8.11 Once closing comments have been concluded the Chair of the Hearing shall adjourn the Hearing.

11.8.12 Members of the Tribunal shall then deliberate and vote as to whether they think the member has breached these Rules and Bye-Laws.

11.8.13 Members of the Tribunal must:

- i. Vote as to whether the member has, in their opinion, based upon the hearing, breached the Association's Rules and Bye-Laws
- ii. Provide recommendations in regard to the discipline or reprimand the member should receive

11.8.14 During their deliberation no individual involved in the hearing shall be allowed to have contact with the Members of the Tribunal.

11.9.0 Disciplinary Hearing – General

11.9.1 If a member of the Tribunal is unable to attend a disciplinary Hearing, then the two (2) remaining Members may agree to continue with the Hearing in the absence of the third. The Chair of

the Hearing shall have the authority to appoint another member of the Disciplinary Commission to the Tribunal.

11.9.2 If no suitable member can be found, or if the attending Members of the Tribunal vote not to continue, the Chair of the Hearing must cancel the hearing and rearrange it no later than twenty (20) working days from the original date.

11.9.3 If a member of the Tribunal is unlikely to be able to attend a Hearing which has been rearranged in accordance with Rule 11.9.2 then the Chair of the Hearing can compel the Disciplinary Commission to appoint new Members to the Tribunal.

11.9.4 The Hearing shall be informal and the strict Rules of Evidence shall not apply. Subject to these Rules and Bye-laws the Tribunal may adopt any method of procedure which it may consider fair and which gives each party an opportunity to have his case presented. The Tribunal may at its discretion consider evidence which has not been provided in accordance with these Byelaws and evidence will not be taken on oath.

11.9.5 The Chair of the Hearing may at their discretion hear two (2) or more complaints against a Member and/or Complaints against two (2) or more Members at the same hearing.

11.9.6 The Chair of the Hearing shall have the authority to expel from the Hearing any individual who is being disruptive or abusive.

11.9.7 The Chair of the Hearing shall have the authority to require the Office of the Disciplinary Investigating Officer, the Member, or their representative to finish their presentation, line of argument or questioning if in the opinion of the Chair of the Hearing they are:

- i. Repeating themselves
- ii. Using ad hominem arguments
- iii. Deliberately attempting to confuse the Tribunal
- iv. Causing undue stress to a witness or any other person attending the Hearing
- v. Pursuing a line of argument or questioning which is irrelevant to matters being discussed

11.9.8 The Office of the Disciplinary Investigating Officer, the Member, or their representative may petition the Chair of the Hearing to enact their authority under Rule 11.9.7.

11.9.9 The Chair of the Hearing may from time to time adjourn the Hearing as they feel necessary and appropriate.

11.9.10 Any member of the Tribunal, the Disciplinary Investigating Officer, the Member, or their representative may petition the Chair of the Hearing to enact their authority under Rule 11.9.9.

11.9.11 No objection shall be upheld in relation to any fault in the complaint or the procedure adopted by the Tribunal provided that the proceedings are fair and the relevant Rules and Bye-Laws and Regulations have been complied with.

11.9.12 Providing notice has been served to the Member in accordance with these Rules and Bye-Laws a Disciplinary Hearing shall continue in the absence of the Member, or a representative of the member.

11.9.13 Unless agreed by the Chair of the Hearing the only people entitled to be present at a Hearing are:

- i. The Chair of the Hearing
- ii. The Members of the Tribunal
- iii. The Member
- iv. The Member's representative
- v. The Office of the Disciplinary Investigating Officer
- vi. A representative of the Office of the Disciplinary Investigating Officer
- vii. The Secretary to the Office of the Disciplinary Investigating Officer
- viii. The Disciplinary Hearing Secretary
- ix. The Company Secretary
- x. Witnesses, though only to give evidence in accordance with these Rules and Bye-Laws

11.9.14 The Chair of the Hearing shall make any reasonable adjustments based upon Special Considerations they feel are appropriate for the Hearing. Any requests for special considerations and reasonable adjustments are to be made no later than five (5) working days before the date of the Hearing. The Chair of the Hearing may refuse any request for Special Considerations on the grounds that to grant the request would be:

- i. Unreasonably costly
- ii. Unreasonably disrupt the Hearing
- iii. Unreasonably disrupt operations of the Association

11.10.0 Disciplinary Hearing – Outcome

11.10.1 Once the Tribunal has fulfilled their duties in accordance with Rule 11.8.13 they must notify the Chair of the Hearing.

11.10.2 If a majority of the Members of the Tribunal feel the member has not breach the Association's Rules and Bye-Laws then no further action shall be taken against the member. The Chair of the Hearing shall write to the Member, the representative, the Office of the Disciplinary Investigating Officer and the Association's Compliance Team to inform them of the outcome.

11.10.3 If a majority of the Members of the Tribunal feel the member has breached the Association's Rules and Bye-Laws, then the Chair of the Hearing must determine a suitable course of action.

11.10.4 In determining a suitable course of action the Chair of the Hearing must consider:

- i. The recommendations of the Tribunal
- ii. Any actions or sanctions published by the Association in these Rules and Bye-Laws or in any other guidance document
- iii. Any sentencing guidelines which might be issued by the Association
- iv. Previous cases dealt with by the Association

11.10.5 If the Complaint is upheld by the Tribunal, the Chair of the Hearing has the authority to:

- i. Admonish the Member and issue a warning as to future conduct
- ii. Reprimand the Member and issue a warning as to future conduct
- iii. Severely reprimand the Member and issue a warning as to future conduct
- iv. Suspend or expel the Member
- v. Order the member to pay a fine
- vi. Require the member to stand down from a position they hold within a Branch or on a Committee or Sub-Committee of the Association

11.10.6 The Chair of the Hearing has ten (10) working days from the decision of the Tribunal to decide upon suitable action.

11.10.7 The Chair of the Hearing must notify the Disciplinary Commission of their intended action. The Disciplinary Commission has ten (10) working days to consider the actions and to amend the decision of the Chair of the Hearing.

11.10.8 If there is no response within ten (10) days the Disciplinary Commission will be considered to have agreed with the decision of the Chair of the Hearing.

11.10.9 If the Disciplinary Commission wishes to make amendments, in accordance with Rule 11.10.7 they must notify the Chair of the Hearing in writing or email, within the ten (10) working days.

11.10.10 Once actions have been agreed the Chair of the Hearing must write to the Member, the Office of the Disciplinary Investigating Officer and the Association's Compliance Team detailing:

- i. The decision of the Tribunal
- ii. The actions to be taken

11.11.0 Right to Appeal

11.11.1 The member or the Office of the Disciplinary Investigating Officer may appeal against the decision of the Tribunal and, or, the Chair of the Hearing. This must be done by delivering notice to the Company Secretary within ten (10) working days from the decision being published.

11.11.2 An appeal must be made on the following grounds:

- i. The procedure followed did not conform to that detailed in these Rules and Bye-Laws
- ii. Facts presented at the Hearing were not accurate or true, and this can be demonstrated with evidence
- iii. A member of the Tribunal or the Chair of the Hearing held an undisclosed conflict of interest
- iv. The penalty issued was unfair or unreasonable

11.11.3 The appeal will be heard by the Appeals Board which shall consist of three (3) Members of the Disciplinary Commission who did not form the Tribunal for the Hearing.

11.11.4 The Appeals Board must be formed within twenty (20) working days from the date that the notice of the appeal has been received by the Company Secretary.

11.11.5 The Appeals Board must appoint one of their number to act as Chair of the Appeals Board and must appoint another individual, who need not be a member of the Disciplinary Commission, but who should not have been present at the Hearing or named in the original complaint, to act as Secretary to the Appeals Board.

11.11.6 The Secretary to the Appeals Board must ensure that appropriate records are created of any meetings and decisions of the Appeals Board.

11.11.7 The Appeals Board will hear the appeal remotely. Only the Members of the Appeals Board and the Secretary to the Appeals Board shall be entitled to attend any meetings or be copied into any communications relating to the appeal.

11.11.8 The Appeals Board may request any information or documentation, relevant to the appeal from anyone involved in the original Hearing.

11.11.9 The Appeals Board may confirm, amend, alter or strike out any decision of the Hearing or the Chair of the Hearing and may substitute such decision or Order as it considers appropriate and any decision of the Appeal Board will become effective as from the date of the original decision by the Hearing and will be final.

11.11.10 The Appeals Board must complete its investigations and arrive at a decision within ten (10) working days from it being formed.

11.11.11 The Appeals Board need not meet in person to hear the appeal and may conduct their business using whatever method they feel appropriate, providing accurate records of their discussions can be made.

11.11.12 The Appeals Board should arrive at a decision on the appeal by a majority vote.

11.11.13 If the Appeals Board is to reconsider the penalty issued, then the Chair of the Appeals Board shall have the authority to propose a revised penalty to the other Members of the Appeals Board. If this is approved by one other member of the Appeals Board, then it shall be adopted. If the revised penalty is rejected by the Appeals Board then the appeal shall be considered to have been rejected.

11.11.14 The Chair of the Appeals Board shall issue notice, through the Secretary of the Appeals Board, to:

- i. The individual, or entity, which raised the appeal
- ii. The Member concerned
- iii. The Office of the Disciplinary Investigating Officer
- iv. The Company Secretary

11.12.0 Payment and Award of Damages

11.12.1 The Association will not make payment to anyone for making a complaint, even if the complaint is upheld.

11.12.2 No part of any disciplinary process in these Rules and Bye-Laws may issue an award of damages.

11.13.0 Publication of Disciplinary Actions

11.13.1 Details of any Disciplinary Hearings, and the outcome of these Hearings, can be published:

- i. On the Association's website
- ii. In any publications issued by the Association

11.13.2 The Association may share information relating to Disciplinary Hearings with third parties, including regulators and other professional bodies. This may involve giving the third party the right to reproduce details of the Disciplinary Hearing published by the Association.

11.13.3 For the purposes of Rules 11.13.1 and 11.13.2 names will not be omitted or changed, unless required to do so by law.

11.14.0 Retention of Disciplinary Records and Decisions

11.14.1 All minutes and, or, records, of any Disciplinary Hearing or Appeals Board shall be passed to the Company Secretary, no later than five (5) working days after their creation. The Company Secretary shall maintain a library of these.

11.14.2 If a member has been issued a penalty as a result of the Association's Disciplinary Process then details of that decision, any associated records and records of any investigation shall be retained indefinitely.

11.14.3 If a member is not issued a penalty as a result of the Association's Disciplinary process then details of that decision, any associated records and records of any investigation shall be retained for the length of their Membership and then for ten (10) years after they cease to be a member.

12.0.0 Students and Qualifications

12.1.0 Registered Students

12.1.1 In accordance with Article 6.15 Registered Students are not considered Members of the Association in accordance with the Articles or the Companies Act 2006. As such Registered Students are not entitled to the rights of Members.

12.1.2 Rule 12.1.1 shall not apply to Registered Students who are also Members of the Association.

12.1.3 In order to study a qualification operated by the Association an individual must be a Registered Student. Unless an individual is a Registered Student they cannot:

- i. Take assessments offered by the Association
- ii. Be awarded with a qualification offered by the Association
- iii. Be given a certificate for completing a qualification

12.1.4 Registered Students must be Fit and Proper Persons as detailed in Rule 1.3.2.

12.1.5 Registered Students must adhere to the Association's Articles, Rules and Bye-Laws and any other policies, procedures and guidance documents issued by the Association from time to time.

12.2.0 Becoming a Registered Student

12.2.1 In order to become a Registered Student an individual must make an initial application. The initial application must be made in a format approved by the Association's Education Team and include:

- i. The full name of the prospective Registered Student
- ii. Details of any previous qualifications and any experience gained by the prospective Registered Student
- iii. Any information the Association may need to confirm the identity of the prospective Registered Student, both for the purpose of their application and for the security of the assessments
- iv. Any information the Association requires to meet its regulatory obligations

12.2.2 The Association may refuse an initial application to become a Registered Student if:

- i. There are reasonable grounds for believing the Applicant is not a Fit and Proper Person
- ii. There are reasonable grounds for believing the Applicant has not been truthful on their application
- iii. The Applicant is abusive or rude to Association employees during the application process

- iv. The Applicant has not made payment of any applicable fees within ten (10) working days of them becoming due

12.2.3 The Association's Education Team may request evidence to support any claims made during the initial application. The Applicant will be required to provide a copy of government issued identification, this will be used to verify the Applicant's identity.

12.3.0 Members who are also Studying

12.3.1 Members of the Association may also apply to become a Registered Student.

12.3.2 Members applying to become a Registered Student are exempt from providing any information detailed in Rule 12.2.1 which the Association already holds on them. Members must provide any information in Rule 12.2.1 which the Association does not already hold on them.

12.3.3 Members do not need to pay a Registered Student Fee, though they must pay any applicable Qualification Fee.

12.3.4 The Association will refuse to allow a Member to become a Registered Student, if they fail to conform to Rule 12.3.2 and, or, Rule 12.3.3.

12.4.0 Registered Students in Practice

12.4.1 Registered Students must declare if they are in practice as defined in these Rules and Bye-Laws and join the Association as a Practising Member.

12.4.2 Registered students who offer accountancy services, but who are not in practice in accordance with the Association's definition of practice must complete and submit to the Association a Mandatory Information Form each year.

12.4.3 Exemptions can be made to Rule 12.4.1. Registered Students seeking an exemption must notify the Association in writing/email before they enter practice or before they are admitted as a Registered Student. Exemptions will be referred to the Council, or to a Committee, Sub-Committee of the Council, team or individual empowered to make decisions of this nature. The decision of Council or the applicable Sub-Committee, team or individual is final.

12.4.4 If an exemption is awarded the Registered Student must complete a Mandatory Information Form, when requested by the Association.

12.4.5 The Association may impose any additional requirements or conditions upon a Registered Student who has achieved an exemption in accordance with Rule 12.4.3 from time to time.

12.5.0 Qualifications and Assessments

12.5.1 Details of qualifications offered by the Association and any applicable assessments will be published on the Association's website.

12.5.2 Details of how to register for a qualification or assessment offered by the Association can be found on the Association's website.

12.6.0 Education Team and Academic Working Group

12.6.1 The Education Team is responsible for:

- i. Administering the Association's qualifications and assessments
- ii. Assembling and managing the Academic Working Group
- iii. Ensuring appropriate records of students are created and maintained
- iv. Ensuring applications to become a Registered Student are appropriately reviewed
- v. Arranging for the promotion of the Association's qualifications
- vi. Creating links with, managing and liaising with third party tuition providers

12.6.2 Council holds ultimate responsibility for the actions of the Education Team.

12.6.3 The Academic Working Group is assembled by the Education Team and is responsible for:

- i. Ensuring the accuracy of the unit specifications/syllabi for the Association's qualifications
- ii. Developing new unit specifications/syllabi as required
- iii. Reviewing statistics and trends relating to the Association's qualifications
- iv. Making recommendations to the Education Team

12.6.4 The appointment of Members of the Academic Working Group is made at the discretion of the Education Team. Members of the Academic Working Group can be removed by the Education Team at any time.

12.7.0 Registered Student – Cessation

12.7.1 A Registered Student may terminate their status by providing written notice to that effect, to the Association by letter or email. The notice will be acted upon within five (5) working days of receipt.

12.7.2 Any Registered Student who is found to have breached any of these Rules and Bye-Laws, or any other policies, procedures and guidance documents issued by the Association from time to time, may have their Registered Student status removed by the Association.

12.7.3 In the event of Rule 12.7.2 the Association will write to the Registered Student by letter or email explaining why their Registered Student status will be revoked. The individual will have ten (10) working days to respond to this and make an appeal.

12.7.4 Any such appeal, as detailed in Rule 12.7.3, will be referred to the Office of the Disciplinary Investigating Officer who will make a decision as to whether or not to uphold the appeal. If the appeal is upheld an Investigation Panel will be formed by the Office of the Disciplinary Investigating Officer, consisting of (3) Members, who cannot be Members of the Education Team or the Academic Working Group. The Investigation Panel may overturn the decision to remove the individual's Registered Student status. The Investigation Panel may request whatever information it feels necessary for the investigation of the appeal. The Investigation Panel must arrive at a decision within ten (10) working days, unless otherwise agreed by the Office of the Disciplinary Investigating Officer and the individual making the appeal.

12.7.5 An individual will cease to be a Registered Student upon their death.

13.0.0 Council

13.1.0 Composition of Council

13.1.1 In accordance with Article 24.1 the Association's Council consist of:

- i. Ordinary Members
- ii. Chairman
- iii. Deputy Chairman

13.1.2 At no time can there be more than one Chairman.

13.1.3 At no time can there be more than one Deputy Chairman.

13.2.0 Appointment of Ordinary Members of Council

13.2.1 Any member who meets the criteria detailed in the Articles can apply to become an Ordinary Member of Council, providing there is a vacancy on Council.

13.2.2 At each Annual General Meeting of the Association one third of the Ordinary Members of Council will resign in accordance with Articles 27.1 and 27.2.

13.2.3 The Company Secretary will arrange for notice to be sent to all Practising Members and all Non-Practising Members at least fifteen (15) working days before the formal notice for the Annual General Meeting, this notice must contain:

- i. The name(s) of those Ordinary Members retiring in accordance with the Articles
- ii. The total number of vacancies
- iii. The eligibility criteria for becoming an Ordinary Member
- iv. Details of how the vote will be conducted
- v. Details of the process a member must follow to make an application or to nominate a member
- vi. The final date by which a member must submit their application or nomination

13.2.4 The Company Secretary may include any other details in the notice detailed in Rule 13.2.3, from time to time, that they feel necessary, appropriate or relevant.

13.2.5 The Company Secretary shall maintain Nomination Forms which can be used to nominate a member, or for a member to apply, to become an Ordinary Member of Council, the Company Secretary has absolute discretion to determine the format, content and questions asked on this form, though the form must contain confirmation that the Applicant to Council has made the declarations detailed in Rule 13.2.7 and details of a proposer and seconder for the Member's application.

13.2.6 All Members applying to sit on Council must be proposed and seconded by two separate Members, who hold either the Class of Practising Membership or the Class of Non-Practising Membership.

13.2.7 The Applicant to Council must truthfully make the following declarations as part of the application process:

- i. To the best of my knowledge I am eligible to sit on the Association's Council at the time of submitting this Application Form and will be for the foreseeable future
- ii. I am a Fit and Proper Person as currently defined in the published version of the Association's Rules and Bye-Laws
- iii. I understand that if it is discovered that I am not eligible, or, I am not a Fit and Proper Person, my application will be rejected
- iv. I understand that if I fail to return this Form completed, with the associated photo and statement, as detailed in the document 'Notice for Nominations', by the [insert relevant dates] I will not appear on the ballot and will not be able to sit on the Association's Council as part of the elections to Council [insert relevant year]
- v. I consent to any material and information supplied by me as part the nomination/application process, including the photo and written statement, being distributed electronically or as part of paper publications to the Association's Members and Members of the public
- vi. I confirm that if I am elected I will be willing to serve on the Association's Council and act as a director of the Association (company number: [insert relevant company number])
- vii. I confirm that if I am elected I will agree to be bound by all relevant Association policies, rules and procedures adopted as they apply to Members of the Association's Council
- viii. I agree to be bound by decisions of Council, made in accordance with the Articles of Association
- ix. I confirm that I have read and understood the 'Notice for Nominations'

13.2.8 The Applicant to Council must also submit, with the Nomination Form:

- i. A written statement in support of the application, the format and length of which is to be determined by the Company Secretary from time to time
- ii. A current photo, supplied in a format determined from time to time by the Company Secretary
- iii. A current curriculum vitae or summary of experience and qualifications
- iv. A copy of government issued photo identification

13.2.9 The Company Secretary will arrange for the Applicant to Council's written statement and photo, along with the name of any proposer or seconder, to be circulated to all Members who are eligible to vote, prior to the closing of any applicable ballot. The format and method by which this will be distributed is to be determined from time to time by the Company Secretary. If a proposer and, or, seconder has provided a statement in support of the nomination, this will also be circulated.

13.2.10 Any member who fails to supply all required information and documentation, as detailed in Rules 13.2.5-13.2.8 by the date specified in the notice as detailed in Rule 13.2.3 (vi), shall not appear on the ballot and shall not be eligible for election to the Council that year.

13.2.11 A ballot will be conducted by whatever means determined by the Company Secretary, and approved by Council, from time to time. All eligible Applicants to Council shall appear on the ballot. The Applicant to Council who receives the most votes shall be awarded the position on Council.

13.2.12 If there are multiple positions vacant on Council, the positions shall be awarded based upon the number of votes an Applicant to Council has received, with those receiving the least votes failing in securing the positions.

13.2.13 If there are an equal number of positions to eligible Applicants to Council, or fewer eligible Applicants to Council than positions, no vote shall take place and the Applicants to Council shall be awarded the positions.

13.2.14 Once an application has been submitted the Association may carry out whatever searches or investigations it deems as necessary from time to time.

13.2.15 In the event it is discovered, at any stage of the application or voting process, that an Applicant to Council is not eligible to sit on Council as detailed in the Association's Articles and these Rules and Bye-Laws, then the Company Secretary shall write to the Applicant to Council explaining that their application shall not be progressed.

13.2.16 If an Applicant to Council's name has already appeared on the ballot and it is discovered that they are not eligible to sit on Council, their name shall not be removed from the ballot, though the Applicant to Council will not be eligible to sit on Council under any circumstances. The Company Secretary will write or email all Members eligible to vote, to explain that the member is not eligible to sit on Council. Any votes already cast for the member will be considered void, though Members will not be offered another vote.

13.2.17 If a vacancy appears on Council for any reason other than those detailed Articles 27.1 and 27.2 then Council may choose to:

- i. Leave the position vacant until the next Annual General Meeting and hold an election for the position in accordance with the Association's Articles and these Rules and Bye-Laws
- ii. Close the position

13.3.0 Co-opted Members

13.3.1 In accordance with Article 27.4 Council may only co-opt a member if the resignation of a member of Council will mean that the total number of Council Members will fall below three (3).

13.3.2 Co-opted Members must resign at the next Annual General Meeting.

13.3.3 Co-opted Members who have resigned are eligible to stand for election.

13.3.4 A co-opted member can be eligible to stand as Chairman or Deputy Chairman, in accordance with the Association's Articles and these Rules and Bye-Laws. Though if an elected member wishes to stand for the position of Chairman or Deputy Chairman, the co-opted member must withdraw their application for the position.

13.4.0 Role of Ordinary Members of Council

13.4.1 In accordance with Article 26.11 Ordinary Members of Council are to act as non-executive directors.

13.4.2 Ordinary Members of Council are required to work with Council as a whole to formulate and agree key strategic goals, aims and targets for the Association.

13.4.3 Ordinary Members of Council are to monitor and scrutinise the management of the Association.

13.4.4 Ordinary Members of Council are to satisfy themselves that the Association's financial information, financial controls and risk management systems are robust and appropriate.

13.4.5 Ordinary Members of Council are expected to attend all Council meetings.

13.4.6 The Chairman may request that an Ordinary Member of Council attend a meeting, either internal or external, to represent the Association.

13.4.7 Council may appoint an Ordinary Member to a Committee or Sub-Committee of the Council or task them with any work reserved for a member of the Council as detailed in the Association's Articles or these Rules and Bye-Laws.

13.4.8 In accordance with Article 26.9 no Ordinary Member of Council can become an employee of the Association.

13.4.9 Ordinary Members of Council are forbidden from receiving remuneration or payment from the Association, unless otherwise stated in the Association's Articles or these Rules and Bye-Laws.

13.4.10 No Ordinary Member of Council can enter the Association, or Council, into an agreement or contract unless otherwise agreed by Council at a meeting of Council.

13.4.11 No Ordinary Member of Council can authorise expenditure, unless otherwise agreed by Council at a meeting of Council.

13.5.0 Remuneration of Ordinary Members of Council

13.5.1 Ordinary Members of Council may only receive remuneration or payment in accordance with any motions passed at an Annual General Meeting or at an Extraordinary General Meeting, and these Rules and Bye-Laws.

13.5.2 Ordinary Members of Council may claim reasonable expenses for travel to and from Council meetings, or any meeting they are requested to attend under Rules 13.4.6 and 13.4.7. Expense claims shall be made in accordance with any rules governing expenses as created by Council from time to time.

13.5.3 Any remuneration agreed at an Annual General Meeting or an Extraordinary General Meeting must be approved annually.

13.5.4 Any Ordinary Member of Council not wishing to claim their expenses, or any other remuneration they are entitled to, may instruct the Association to donate them to charity.

13.6.0 Appointment of the Chairman and Deputy Chairman

13.6.1 The Chairman and Deputy Chairman are appointed in accordance with Articles 28.1-28.7.

13.6.2 When Council are to elect a new Deputy Chairman or a Chairman in accordance with the Articles the following procedure should be observed:

- i. Any ordinary member may offer themselves for election to the vacant position
- ii. If a person occupies the office of Chairman, then they shall have the right to speak and endorse or denounce a candidate before the vote
- iii. Each candidate shall have the opportunity to speak and detail why they feel they should be appointed to the vacant position
- iv. Each member of Council shall be given one vote to give to the candidate they feel most deserving, this vote shall take place by show of hands, with the Company Secretary reading out each candidates' names and asking for votes in favour
- v. No member of Council may abstain from this vote
- vi. The candidate who receives the most votes shall be appointed to the vacant position
- vii. If no one candidate receives the most votes, the Company Secretary will ask if any of the candidates wish to stand down
- viii. A second vote conducted in the same manner as detailed in Rule 14.6.2 (iv.), shall be conducted and no new candidates will be accepted for this vote or another vote for the vacant position until it has been filled
- ix. If after the procedures detailed in Rule 14.6.2 (i. – viii.) no candidate is appointed to the position of Deputy Chairman then the Chairman shall appoint a new Deputy Chairman in accordance with Article 28.7

- x. If after the procedures detailed in Rule 14.6.2 (i. – viii.) no candidate is appointed to the position of Chairman, Council shall retire for a period determined by the Company Secretary and Article 28.3 shall apply

13.7.0 Role of the Chairman and Deputy Chairman

13.7.1 The Chairman and Deputy Chairman are to form the link between the Council and the Committees, Sub-Committees, employees, advisors and other workers employed by the Association.

13.7.2 The Chairman is to chair any meetings of the Council. In the absence of the Chairman, the Deputy Chairman shall chair a meeting of the Council.

13.7.3 The Chairman and Deputy Chairman are to form part of the Association's Management Team.

13.7.4 The Chairman is to represent the Association and Council.

13.7.5 The Chairman and the Deputy Chairman cannot become employees of the Association.

13.8.0 Remuneration of the Chairman and Deputy Chairman

13.8.1 The Chairman and Deputy Chairman are to receive any remuneration which the Ordinary Members of Council receive in accordance with these Rules and Bye-Laws.

13.8.2 The Ordinary Members of Council may authorise the payment of additional remuneration for the Chairman and Deputy Chairman as they see fit. This is to be agreed annually.

13.8.3 The Chairman and Deputy Chairman may claim reasonable expenses for travel to and from meetings relating to their work. The Ordinary Members of Council may request that such expenses be reviewed and approved by them, from time to time.

13.9.0 Role of Council

13.9.1 Council has responsibility to:

- i. Ensure the Association acts in the public interest
- ii. Ensure that these Rules and Bye-Laws, and the Association's Articles are followed and enforced
- iii. Act in the best interests of the Association, in so far as this does not conflict with Rule 13.9.1 (i)
- iv. Ensure that Association's funds and resources are being used in accordance with the objectives of the Association as detailed in Article 5.1.
- v. Developing the Association's key strategic goals, aims and targets
- vi. Scrutinise the management of the Association
- vii. Approve the Association's Budget

13.10.0 Meetings of Council

13.10.1 Council are to meet at least twice a year.

13.10.2 The Company Secretary is to issue notice of any Council meeting to all who are Members of Council at the time of the notice being formed. This notice must include:

- i. The date of the meeting
- ii. The start and expected finish time of the meeting
- iii. Details of what is to be discussed at the meeting, including a list of any items which are to be voted upon

13.10.3 Notice of a meeting must be given five (5) working days before the date of the meeting.

13.10.4 Any member of Council attending the meeting must confirm their attendance to the Company Secretary at least one (1) day before the Council meeting.

13.10.5 Only matters detailed in the notice for the Council meeting can normally be voted upon.

13.10.6 If a member wishes to propose a vote not detailed in the notice, they must first gain the consent of the Council to propose the vote, they must then seek a member of Council to second the vote, a vote may then be conducted.

13.10.7 If any member of the Council becomes disruptive or abusive during a meeting of the Council the Chairman or Deputy Chairman may require the member to leave the meeting, this member will not be entitled to vote or comment on any further business for that meeting. In the absence of the Chairman or Deputy Chairman, the Company Secretary shall have this power.

13.10.8 Any member of the Council may request that the meeting be adjourned at any time during the meeting. The decision to adjourn the meeting rests with the Chair of the meeting who may refuse the request for any reason.

13.10.9 A Council meeting must end at the time stated on the notice, unless otherwise agreed by all attending Members of Council.

13.10.10 In order to speak at a Council meeting, a Council member must raise their hand, the Chair of the meeting will decide the order in which Members are allowed to speak.

13.10.11 Any member who talks without permission from the Chair or while another member is speaking will be considered to be disrupting the meeting.

13.10.12 Any member may excuse themselves from a meeting of the Council at any time, by standing and leaving the room. If a Council Member excuses themselves from a meeting they shall be entitled

to return at any time, though if any vote has taken place in their absence they will be considered to have abstained.

13.10.13 Any vote which takes place will be done on a show of hands. The Chair must read what is to be voted upon then ask for votes in favour, votes against and abstains.

13.10.14 Any member of Council may abstain from a vote, unless it is to appoint a person to the office of Chairman or Deputy Chairman, or unless otherwise stated in these Rules and Bye-Laws or the Association's Articles.

13.10.15 Council must ensure that minutes of every Council meeting are created, these minutes must include a record of every decision made by Council.

13.10.16 All minutes are to be sent to the Company Secretary, who shall maintain a library of these minutes.

13.10.17 Members of the Association, or anyone other than a Council Member, Member of the Management Team or the Company Secretary, shall not be entitled to receive or view the minutes of Council meetings, unless otherwise agreed by Council, or requested as part of an investigation conducted under these Rules and Bye-Laws.

13.11.0 Complaints against a Member of Council

13.11.1 To submit a complaint against a member of Council, the person bringing the complaint should write, or, email, the Company Secretary, detailing:

- i. The name of the Council Member
- ii. Any relevant dates and times
- iii. A summary of why the complaint is being made
- iv. Any appropriate evidence

13.11.2 Complaints against Council Members cannot be made anonymously.

13.11.3 A complaint against a member of the Council must be made as a result of that individual failing to meet their role or responsibilities under these Rules and Bye-Laws, or, under the Association's Articles. If a complaint relates to a member of the Council acting in their capacity as a Practising accountant, then a complaint should be made using the procedure established in Rules 11.1.0-11.14.3.

13.11.4 A complaint against a Member of Council will be rejected if, in the opinion of the Company Secretary, the complaint:

- i. Is vexatious

- ii. Has already been dealt with
- iii. Is unclear or contradictory
- iv. Concerns an incident which is not reasonable to investigate (for example, because it occurred too long ago for an appropriate investigation to be conducted)
- v. Is abusive or rude in nature
- vi. Concerns an identifiable individual who is no longer connected with the Association
- vii. Contains a demand or request for monetary, or any other form of, compensation to withdraw the complaint

13.11.5 If the Company Secretary believes the complaint should not be rejected, they will recommend to Council that an Investigation Panel be formed.

13.11.6 The Investigation Panel must comprise of three (3) people; a member of the Council not involved in the complaint; a solicitor, who is not a member of the Association; a member of the Association who is not a member of Council, and has not been a member of Council in the past.

13.11.6 If all Members of the Council are involved in the complaint, then an additional member of the Association, who is not a current member of the Council and not involved in the complaint will be appointed.

13.11.7 The Investigation Panel must appoint a Chair from their own number.

13.11.8 The Investigation Panel may request any information needed to investigate the complaint.

13.11.9 The Investigation Panel must decide if the complaint is to be upheld by a majority vote.

13.11.10 The Chair of the Investigation Panel is to create a report detailing the investigation, this report is to include recommended actions to Council which can include:

- i. The creation of new systems/procedures
- ii. Additional reviews/investigations
- iii. The issuing of formal apologies
- iv. A Review of existing systems/procedures

13.11.11 The report detailed in Rule 13.11.10 must be approved by a majority of the Investigation Panel before it is published.

13.11.12 The report detailed in Rule 13.11.10 shall be made available on the Association's website and shall be sent to:

- i. All Members of Council
- ii. The individual who made the complaint
- iii. The Company Secretary

iv. All members of the Management Team

13.11.13 Once an Investigation Panel has been formed Council may only dissolve it if:

- i. The Chair of the Investigation Panel asks Council to dissolve the Panel
- ii. The Chair of the Investigation Panel has published their report
- iii. Twenty-four (24) months have passed since the creation of the Investigation Panel and it has, in the opinion of Council, been ineffective

13.11.14 Council may authorise the payment of any reasonable expenses and remuneration for the Investigation Panel, which is to be agreed in writing before the Panel is formed.

13.11.15 No payment for expenses, time or award of damages will be made to any individual making a complaint, even if the complaint is substantiating.

14.0.0 Management Team

14.1.0 Composition of the Management Team

14.1.1 The Management Team is to consist of Chairman, Deputy Chairman, Company Secretary and the Operations Manager.

14.1.2 The Company Secretary and the Operations Manager can be the same person.

14.1.3 The Chairman may appoint any individual to the Management Team.

14.1.4 Council may remove any individual appointed by the Chairman, from the Management Team.

14.2.0 Role of the Management Team

14.2.1 The Management Team has responsibility to:

- i. Ensure the Association's administration, including any employees, volunteers and contractors are working effectively
- ii. Arrange for systems and processes to be implemented in order to achieve the key strategic goals, aims and targets established by Council
- iii. Arrange for individuals to be appointed to the Association's administration, including authorising the recruitment of new employees
- iv. Create the Association's annual Budget for approval by Council
- v. Make arrangements for the Association to enter into agreements or contracts in order to achieve the key strategic goals, aims and targets established by Council

15.0.0 Budget

15.1.0 Purpose of the Budget

15.1.1 The Association's Budget details various areas of expenditure and investment and the amount of money that is authorised to be spent in that area.

15.1.2 The Budget does not need to detail specific suppliers or individuals, but rather general areas.

15.1.3 Unless otherwise stated in these Rules and Bye-Laws, or otherwise agreed by Council, no expenditure can be made outside of the Budget.

15.1.4 The Budget empowers relevant employees, Committees, Sub-Committees, teams, panels and commissions to spend Association funds on relevant areas as detailed in the Budget.

15.2.0 Setting and Approving the Budget

15.2.1 The Budget is to cover at least a period of twelve (12) months, or a maximum period of twenty-four (24) months as determined by Council.

15.2.2 The Management Team has responsibility for drafting the Budget.

15.2.3 Council must approve the Budget.

15.2.4 If no Budget is set the Operations Manager, or an individual appointed by the Operations Manager, may authorise necessary expenditure, including the payment of:

- i. Salaries
- ii. Rent
- iii. Utility Bills
- iv. Finance Agreements
- v. Payments already agreed to by the nature of contracts the Association has already entered into

15.2.5 Details of expenditure made under Rule 15.2.4 shall be reported to Council each quarter.

15.3.0 Spend Outside of Budget

15.3.1 The Company Secretary may authorise spend outside of the Budget by up to 500.00 GBP each month.

15.3.2 The Chairman and Deputy Chairman may authorise spend outside of the Budget by up to 2500.00 GBP each month.

15.3.3 Any expenditure which is detailed in Rules 15.3.1 and 15.3.2, which exceeds 750.00 GBP for any one transaction must be reported to Council as soon as possible.

15.3.4 Any expenditure which is detailed in Rules 15.3.1 and 15.3.2, which is between 15.00 GBP and 749.99 GBP must be reported to the Management Team.

15.3.5 Any expenditure which is made under Rules 15.3.1 and 15.3.3 must be reported to Council at the next meeting of Council.

15.4.0 Protected Funds

15.4.1 Council may authorise the creation of Protected Funds, which are to be separate from the Association's main reserves and funds.

15.4.2 Council must stipulate a specific purpose, or purposes, for a Protected Fund.

15.4.3 Council must appoint three (3) trustees to a Protected Fund, none of whom can be current or past Members of Council, nor can they be an Applicant to Council.

15.4.4 Any trustee, as detailed in Rule 15.4.3, who becomes a member of Council or an Applicant to Council will be considered removed as a trustee and Council must appoint a new suitable trustee.

15.4.5 No money can be spent, released or transferred from a Protected Funds, unless a majority of the trustees authorise it.

15.4.6 Once created a Protected Fund can only be dismantled by a motion passed at an Annual General Meeting or an Extraordinary General Meeting.

15.4.7 Council may authorise the payment of expenses and remuneration for any trustees, which can be made from the Protected Fund.

16.0.0 Branch Network and Seminars

16.1.0 Branches

16.1.1 The Association's Branches are used to group Members based in the United Kingdom and to form a focal point for the Association's branch Seminars.

16.1.2 All Members of the Association based in the United Kingdom will be assigned to a Branch based upon their geographical location at the time they are admitted to the Association as a member.

16.1.3 Council may, at any time, allow the creation of a new Branch or may disband an established Branch.

16.1.4 If some fifty (50) Members sign a petition and deliver it to the Company Secretary they can compel Council to take a vote on the creation of a new Branch. The new Branch must be based in the United Kingdom. The petition must contain the following:

- a) the proposed location of the new Branch
- b) the full name of each member in support of the creation of the new Branch
- c) the Membership number of each member in support of the creation of the new Branch

16.1.5 If a petition is delivered to Council in accordance with Rule 16.1.4, Council may vote against the motion to create a new Branch. In the event of this vote the Members may not submit another petition for the creation of the same Branch until twelve (12) months have passed.

16.2.0 Branch Officials (General)

16.2.1 Each Branch must have two (2) officials:

- i. A Seminar Organiser
- ii. A Branch Representative

16.2.2 Each Branch may appoint any of the following Honorary Offices:

- i. Branch Chairman
- ii. Branch Deputy Chairman
- iii. Branch Co-Chairman
- iv. Branch Vice-Chairman
- v. Branch President
- vi. Branch Committee Member

16.2.3 Each Branch may choose to appoint an individual to the office of Branch Secretary.

16.3.0 Appointment of Branch Officials

16.3.1 Once a position becomes available an election shall take place at the next Branch Seminar to fill the position.

16.3.2 Any member of the Branch may nominate themselves for a vacant position. Unless the member has been removed from the position in accordance with Rule 11.10.5.

16.3.3 Where only one (1) member is forthcoming for a vacant position that member shall be awarded the position, without the need to hold a vote.

16.3.4 Once all Applicants for Branch Officer are known then a vote shall take place by show of hands. The candidate with the most votes shall be appointed to the position.

16.3.5 In the event two or more candidates receive the same number of votes, then the issue shall be referred to the Chairman of the Association, who shall have casting vote.

16.4.0 Branches Which Fail to Appoint a Branch Official

16.4.1 If a Branch fails to appoint a Seminar Organiser or a Branch Representative then the Management Team must:

- i. Appoint any individual to the vacant position within six (6) months, this individual need not be a member of the Branch and can be an employee of the Association
- ii. Recommend that Council disband the Branch

16.4.2 Where an individual is appointed under Rule 16.4.1 i) the individual is to be appointed on whatever term and under whatever conditions the Management Team feels appropriate.

16.5.0 Cessation of Branch Officials and Honorary Office Holders

16.5.1 A Branch Official may resign from their position by providing written notice to the Association's registered office, or by email to the administration email, or to the Company Secretary. The Branch Official's resignation will be effective from the date they state in their notice, if no date is given their resignation will take place with immediate effect.

16.5.2 An individual shall cease to be a Branch Official if they cease to be a member.

16.5.3 If a Branch Official is a Practising Member, they shall cease to be a Branch Official if they fail to hold a valid Practising Certificate.

16.5.4 The Chair of a Disciplinary Hearing may compel a member to cease acting as a Branch Official in accordance with Rule 11.10.5.

16.5.5 The Management Team, or Council, may at any time and for any reason, remove a Branch Official or Honorary Office Holder. Notice will be given in writing to the Branch Official or Honorary Office Holder concerned and will take immediate effect.

16.5.6 The Office of the Disciplinary Investigating Officer may remove a member from the position of Branch Official or Honorary Office Holder, if during the course of their investigation into a complaint they feel that the member presents undue risk to the Association, or the public, if they continue to hold their position. Notice will be given by the Office of the Disciplinary Investigating Officer in writing to the Branch Official or Honorary Office Holder concerned and will take immediate effect.

16.5.7 An Honorary Office holder can be removed from their position in accordance with Rule 16.10.4, if the position they occupy is closed.

16.6.0 Complaints Against Branch Officials

16.6.1 Any individual wishing to raise a complaint against a Branch Official or Honorary Office Holder, in relation to their work as a Branch Official, can do so by writing to the Company Secretary.

16.6.2 All complaints must detail:

- i. the name of the Branch Official
- ii. the reasons why a complaint is being made
- iii. any relevant evidence or witnesses

16.6.3 Complaints will be forwarded to the Management Team who will investigate the complaint.

16.6.4 As a result of their investigation into the complaint the Management Team may:

- a) reject the complaint
- b) remove the Branch Official in accordance with Rule 16.5.5
- c) forward a complaint to the Disciplinary Investigation Officer

16.7.0 Seminar Organiser

16.7.1 The Seminar Organiser is responsible for:

- i. Maintaining any equipment provided by the Association to be used as part of any Branch Seminars
- ii. Receiving any audio-visual or other material to be used at the Branch Seminar

- iii. Setting-up any equipment and ensuring that any material to be delivered at the Branch Seminar is delivered
- iv. Ensuring delegates in attendance at a Branch Seminar sign attendance sheets
- v. Collecting attendance sheets and feedback forms from Branch Seminars and returning them to the Association no later than two (2) weeks after the Branch Seminar
- vi. Welcoming any speakers to the meeting and providing them with reasonable support as requested
- vii. Welcoming delegates to the meeting
- viii. Reading out any addresses provided by the Association
- ix. Facilitating group discussion and group learning

16.7.2 Seminar Organisers must:

- i. Fulfil their responsibilities as detailed in Rule 16.7.1
- ii. Respond promptly to any communication from the Association
- iii. Treat all delegates at a Branch Seminar and any speakers, with respect
- iv. Treat all Association employees and other officials with respect

16.8.0 Branch Representatives

16.8.1 The Branch Representative is responsible for:

- i. Collecting feedback and comments from Members
- ii. Reporting member feedback and comments to the Association
- iii. Attending and participating in Branch Representatives' Meetings
- iv. Providing a report to Members of their branch on discussions of the Branch Representatives' Meeting
- v. Acting as Seminar Organiser if the Seminar Organiser is absent from a Branch Seminar

16.8.2 Branch Representative's must:

- i. Fulfil their responsibilities as detailed in Rule 16.8.1
- ii. Respond promptly to any communication from the Association
- iii. Treat all delegates at a Branch Seminar and any speakers, with respect
- iv. Treat all Association employees and other officials with respect

16.9.0 Branch Secretary

16.9.1 There is no requirement for a Branch to appoint a Branch Secretary.

16.9.2 The Branch Secretary, if appointed, holds responsibility for taking minutes at Branch Seminars.

16.9.2 Any Branch Secretary appointed must:

- i. Respond promptly to any communication from the Association
- ii. Treat all delegates at a Branch Seminar and any speakers, with respect
- iii. Treat all Association employees and other officials with respect

16.9.3 The Branch Secretary, if appointed, may collect names and email addresses of Members who attend the Branch Seminar to circulate the minutes to, though no member is compelled to provide any details to any Branch Secretary.

16.10.0 Honorary Offices

16.10.1 Any Branch may appoint an Honorary Officer, as detailed in Rule 16.2.2. Though no Branch is required to appoint an Honorary Officer.

16.10.2 Any Honorary Officers are to be confirmed each year during the September Branch Seminar.

16.10.3 Honorary Officers must:

- i. respond promptly to any communication from the Association
- ii. treat all delegates at a Branch Seminar and any speakers, with respect
- iii. treat all Association employees and other officials with respect

16.10.4 By a majority vote, held at a Branch Seminar, any Branch may choose to close an Honorary Office. The Branch must appoint one of their number in attendance for the vote to notify the Company Secretary if such a vote has taken place and the outcome of the vote. The Company Secretary must be notified no later than five (5) working days after the vote.

16.10.5 No Honorary Office holder may use their title to promote themselves outside of the Association. Their title may not be used in any of the following:

- i. On their email signature strip
- ii. On their website
- iii. On their letterhead
- iv. On their business cards
- v. On any leaflets, flyers or posters

16.11.0 Members who hold Multiple Offices

16.11.1 The Seminar Organiser and Branch Representative positions must be held by two (2) separate individuals.

16.12.0 Branch Representatives' Meeting

16.12.1 The Association will hold two (2) Branch Representatives' Meetings a year.

16.12.2 Notice of a Branch Representatives' Meeting will be sent to all Branch Representatives, all Council Members, the Company Secretary and all Members of the Management Team no less than one (1) month before the date that the meeting will be held. No one else is entitled to receive notice of the meeting.

16.12.3 All those attending the Branch Representatives' Meeting must confirm their intention to attend no later than two (2) weeks before the date of the Meeting.

16.12.4 If the Branch Representative for a Branch is unable to attend an invitation will be sent to the Seminar Organiser.

16.12.5 The only delegates entitled to attend a Branch Representatives' Meeting are:

- i. Branch Representatives
- ii. Seminar Organisers
- iii. Members of the Council
- iv. Members of the Management Team
- v. The Company Secretary

16.12.6 The Branch Representative's Meeting is to be chaired, in rotation, by the delegates from each Branch. The order of the rotation is to be based upon the names of the Branches with the first Branch alphabetically to chair the first meeting, followed by the second Branch alphabetically and so on.

16.12.7 Any dispute in regards to Rule 16.12.6 shall be resolved by the Chairman of the Association, whose decision is final.

16.12.8 If the Branch chairing the meeting is unable to provide a delegate, then the next Branch to chair a Branch Representatives' Meeting in accordance with Rule 16.12.6 is to chair the meeting. This is to count as that Branch's turn chairing the Branch Representatives' Meeting and the next meeting shall be chaired by the next Branch alphabetically, in accordance with Rule 16.12.6.

16.12.9 The individual chairing the Branch Representatives' Meeting is required to draft an appropriate agenda for the meeting. This should be done in consultation with the Company Secretary or can be delegated to the Company Secretary by the Chair. The draft must be approved by the Chairman of the Association before it can be adopted and circulated.

16.12.10 The Chairman of the Association, Management Team or Council may make any alteration, at any time, to the agenda for the Branch Representatives' Meeting.

16.12.11 The Chairman of the Association may invite an external speaker to the Branch Representatives' Meeting to deliver a presentation to those attending.

16.12.12 The Company Secretary shall take minutes of any Branch Representatives' Meeting. If the Company Secretary is to be absent from the Branch Representatives' Meeting, they may appoint any other individual to take minutes.

16.12.13 The minutes of any Branch Representatives' Meeting are to be circulated to all those who attended and all those who received notice.

16.12.14 The Chairman of the Association or the chair of the Branch Representatives' Meeting may instruct the Company Secretary to post the minutes of the Branch Representatives' Meeting on the Association's website.

16.12.15 The only motion which can be passed at a Branch Representatives' Meeting is to instruct Council to hold a debate and a vote on an issue. Any other motions passed are not binding.

16.12.16 To pass a motion, in accordance with Rule 16.12.15, a delegate must propose it and another delegate must second it, the chair of the Branch Representatives' Meeting must then arrange a vote by show of hands. Unless a majority of those in attendance vote in favour of the motion, the motion shall be considered to have failed and cannot be voted upon again until the next meeting.

16.12.17 The Chair of the Branch Representatives' Meeting may adopt any procedures they feel appropriate for the governing of the meeting, so long as such procedures do not contradict any of these Rules and Bye-Laws or the Association's Articles.

16.12.18 If the meeting becomes unproductive or delegates become disruptive the Chairman of the Association has authority under this rule to close the meeting at any time and require the delegates to disperse.

16.12.19 If any dispute arises concerning the proper procedure for the meeting, the Chairman of the Association has authority under this rule to make a ruling which will be final.

16.13.0 Branch Seminars

16.13.1 Each Branch will have at least three (3) Branch Seminars a year.

16.13.2 Branch Seminars must be held in:

- i. March
- ii. June
- iii. September

16.13.3 All Branches may arrange to hold a Branch Meeting in addition to the three (3) Branch Seminars.

16.13.4 The Association's Education Team is responsible for setting the agenda for Branch Seminars.

16.13.5 The Association's Education Team shall maintain procedures concerning Branch Seminars. These procedures will be published on the Association's website. Failure to comply with these procedures can result in charges being levied or Continued Professional Development credits/hours being withheld.

16.13.6 Members can be refused entry to a Branch Seminar by Council, the Association's Education Team or the Branch's Seminar Organiser, in the event that the member:

- i. Has failed to comply with any published procedures concerning the Branch Seminars
- ii. Is being rude or aggressive
- iii. Is intoxicated

16.13.7 The Association's Education Team is responsible for:

- a) Selecting the venue at which Branch Seminars will be held
- b) Selecting the date on which a Branch Seminar will occur
- c) Maintaining and publishing procedures Members must follow if they wish to attend a Branch Seminar

16.13.8 All Members who conform to these Rules and Bye-Laws and to any published procedures are entitled to attend Branch Seminars and any Branch Meetings, without paying any additional fees.

16.14.0 Other Seminars

16.14.1 From time to time the Association's Management Team or Education Team may hold seminars separate from the Branch Seminars.

16.14.2 The Management Team or Education Team may require Members to pay a fee to attend these other seminars.

16.14.3 The Association's Education Team shall maintain procedures concerning Branch Seminars. Failure to comply with these procedures can result in charges being levied or Continued Professional Development credits/hours being withheld.

17.0.0 Definitions

Academic Working Group – appointed and managed by the Education Team. Details of responsibilities of the Academic Working Group can be found in Rule 12.6.3.

Accountancy Service Provider – is anyone who; provides accountancy services to clients; carries out statutory audit work; provides tax advice to clients; provides payroll services and provides accountancy services and/or tax advice; provides bookkeeping services to clients; prepares accounts for clients; helps someone complete and submit a tax return or duty claim; provides advice on another person, or entities, tax liabilities or obligations.

Act – means the Companies Act 2006.

Action Plan – a list of objectives, activities and actions which a member must achieve.

Annual Return Form - means the form issued to Practising Members annually, which is used to apply for a Practising Certificate, the format and content of which is to be determined by Council from time to time.

Annual Subscription - means an amount of money which is payable by an individual annually to be a member of the Association. The Annual Subscription can be paid by monthly direct debit subject to these Rules and Bye-Laws.

Anti-Money Laundering Supervisory Body – means a body, entity or office designated by the government of the United Kingdom as an Anti-Money Laundering Supervisory Body.

Appeals Board – is a group of members of the Disciplinary Commission, formed specifically to hear any appeal against a decision of a Disciplinary Hearing, in accordance with Rule 11.11.3.

Applicant – means an individual applying to become a member of the Association, or, a Registered Student, in accordance with the Rules and Bye-Laws and the Articles.

Applicant for Branch Officer – means an eligible Member seeking to be appointed to a position as a Branch Official in accordance with these Rules and Bye-Laws.

Applicant to Council – means an eligible Member seeking to be appointed to be an Ordinary Member of Council, in accordance with the Articles and these Rules and Bye-Laws.

Applications, Admissions and Practising Certificate Renewals Team – is a Team responsible for administering relevant Articles, Rules and Bye-Laws as they relate to the processing of new application, admitting new members and issuing Practising Certificates.

Apply Online Now – a function of the Association’s website, which allows individuals to make an initial application for membership.

Articles - means the Articles of Association.

Associate Members – is a grade of Membership which is issued to all members who do not hold the grade of Fellow Member, regardless of the Class of Membership they hold.

Association - means the Certified Public Accountants Association (Registered in England and Wales, Company Number: 03448159).

Assurance – means any activities undertaken by the Compliance Team with Members to ensure members are compliant with any relevant guidance issued by the Association and any relevant laws and regulations.

Branch Chairman – an Honorary Office. There is no requirement for a Branch to appoint Branch Chairman.

Branch Co-Chairman – an Honorary Office, which can be awarded if a Branch appoints multiple Branch Chairmen. There is no requirement for a Branch to appoint Branch Co-Chairman.

Branch Committee Member - an Honorary Office, which can be awarded if a Branch wishes to have a committee. There is no requirement for a Branch to appoint any Branch Committee Members.

Branch Deputy Chairman – an Honorary Office, which can be awarded if a Branch has appointed a Branch Chairman. There is no requirement for a Branch to appoint Branch Deputy Chairman.

Branch Official – a volunteer who holds at least one of the following offices; Seminar Organiser, Branch Representative, Branch Secretary or one of the Honorary Offices.

Branch Representative – a Branch Official whose responsibilities and duties are detailed in Rules 16.8.1 and 16.8.2.

Branch Representatives' Meeting – a meeting of Branch Representatives arranged in accordance with these Rules and Bye-Laws.

Branch Secretary – a Branch Official whose responsibilities and duties are detailed in Rules 16.9.2 and 16.9.3. There is no requirement for a Branch to appoint a Branch Secretary.

Branch Seminar - a seminar which is free for Members to attend and held three (3) times a year.

Branch Vice-President – an Honorary Office, which can be awarded if a Branch appoints a President. There is no requirement for a Branch to appoint Branch Vice-President.

Branches – has the meaning given in Rule 16.1.1.

Budget – has the meaning given in Rules 15.1.0-15.1.4.

Chair of The Commission – is an individual appointed under Rules 11.5.3 and 11.5.4, to chair any meetings of The Commission and to appoint a Tribunal.

Chair of the Hearing - is an individual appointed under Rule 11.6.3, to Chair a Disciplinary Hearing in accordance with these Rules and Bye-Laws.

Chair of the Investigation Panel – is a member of the Investigation Panel appointed to Chair any meetings of the Investigation Panel and to produce a report on the findings of the Investigation Panel.

Chairman – means the Chairman of the Association.

Chairman of the Association – shall have the meaning given in Articles 28.0-28.12.

Class – means Class of Membership.

Class of Membership – means one of the three classes of Membership; Practising; Non-Practising; and, International.

Committee – means a group of individuals, which can include Members, non-members, employees and contractors, as appropriate, formed by Council to complete a specific function(s) or to produce an outcome(s).

Company Secretary - is the Company Secretary of the Certified Public Accountants Association, appointed in accordance with the Articles.

Compliance Team – is a team of Association employees and contractors, responsible for administering the Association’s Assurance systems.

Council - means the directors of the Association as a whole, including all Ordinary Council Members, the Chairman of the Association and the Deputy Chairman of the Association.

Deputy Chairman - means the Deputy Chairman of the Association.

Deputy Chairman of the Association - shall have the meaning given in Articles 28.0-28.12.

Disciplinary Action – means any action taken by the Association regarding a complaint against a Member, including any investigation, Disciplinary Hearing and any decision of the Appeals Board.

Disciplinary Commission – shall have the meaning given in Rules 11.5.1-11.5.2.

Disciplinary Hearing – is a hearing organised to hear a complaint(s) against a member(s), it is chaired by the Chair of the Hearing.

Disciplinary Hearing Secretary – is appointed in accordance with Rule 11.8.2 to create minutes of any Disciplinary Hearing.

Disciplinary Tribunal – is a group appointed in accordance with Rule 11.6.1.

Education Team – is a team whose responsibilities are detailed in Rule 12.6.1.

Fellow Members - is a grade of Membership which is issued to members who are not Associate Members and are eligible in accordance with the Association Rules and Bye-Laws.

Fit and Proper Persons – shall have the meaning given in Rule 1.3.2.

Grade – means Grade of Membership.

Grade of Membership – means either Associate Membership or Fellow Membership and has no impact upon the Class of Membership.

Honorary Office – is a position which carries no specific rights or specific functional responsibilities, but is a ceremonial position.

Honorary Office Holder – an individual who holds an Honorary Office.

IESBA Code of Ethics – the code of ethics issued by the International Ethics Standards Board for Accountants.

IFAC – the International Federation of Accountants.

Information Commissioner’s Office – the UK’s independent authority set up to uphold information rights in the public interest.

International Members – has the meaning given in Article 6.2.

International Membership – has the meaning given in Article 6.2.

Investigation Panel – is a group formed in accordance with Rule 12.7.4 to investigate a complaint made against a member of Council.

Joining Fee - is a fee payable as part of the process of joining the Association as a Member or becoming a Registered Student.

Management Team – is a team within the Association whose responsibilities are detailed in Rule 14.2.1.

Mandatory Information Form – a form maintained by the Compliance Team to be completed by those not eligible or exempted, under these Rules and Bye-Laws from completing an Annual Return Form.

Member - unless otherwise stated, has the meaning given in section 112 of the Act. The Association shall have three (3) classes of members, in accordance with Article 6.2.

Members of the Tribunal – means the individuals who form a Tribunal.

Members’ Handbook – shall have the meaning given in Rules 52.1 and 52.2.

Membership – shall mean membership of the Association in accordance with the Articles and these Rules and Bye-Laws.

Membership Class – shall mean a Class of Membership in accordance with Article 6.2.

Membership Grade – means either Associate Membership or Fellow Membership.

MyCPAA – is an area of the Association’s website, which is accessible only to members and those approved by the Association.

Nomination Form – shall have the meaning given in Rule 13.2.5.

Non-Practising – is a Class of Membership in accordance with Article 6.2.

Non-Practising Members – are Members who hold the class of Non-Practising Membership.

Non-Practising Membership – is a Class of Membership in accordance with Article 6.2.

Office of the Disciplinary Investigating Officer – is a group of individuals (including employees and consultants) organised and managed by the Disciplinary Investigating Officer, who is appointed by Council. The Office of the Disciplinary Investigating Officer may, from time to time, vary in size and structure as determined most appropriate by the Disciplinary Investigating Officer and Council.

Online Annual Return Form - means the online form issued to Practising Members annually, which is used to apply for a Practising Certificate and can be accessed from MyCPAA.

Online Application Form – means the membership application form detailed in Article 6.9, which can be completed online.

Ordinary Members – means an Ordinary Member of Council.

Ordinary Members of Council – has the meaning detailed in Articles 26.0-26.12.

Practising Certificate - is defined as a certificate issued annually by the Association to members in practice, which shall act as a licence from the Association for that member to practice as an accountant in the United Kingdom, Channel Islands and the Isle of Man. A Practising Certificate does not provide any special privileges in law.

Practising Members – are Members who hold the Class of Practising Membership.

Practising Membership - has the meaning given in Article 6.2.

Protected Fund – has the meaning given in Rules 15.4.1-15.4.7.

Registered Student - is someone who is pursuing a qualification operated by the Association, though is not necessarily a Member of the Association in accordance with the Act.

Regulated Activities – has the meaning given in Rule 6.3.2.

Rule – means a specific Rule or bye-law contained within the Rules and Bye-Laws.

Rules and Bye-Laws - means a document authorised by Council detailing various procedures, requirements and standards which Members of the Association are subjected to.

Secretary to the Office of the Disciplinary Investigating Officer – is an individual appointed to this position by Council.

Seminar Organiser – is a Branch Official, whose responsibilities and obligations are detailed in Rules 16.7.1 and 16.7.2.

Special Conditions – means any restriction on the rights or benefits offered to a Member (for example, preventing them from being able to stand for Council or preventing them from being able to hold a Practising Certificate) or any additional obligations placed on a Member (for example, requiring them to submit additional information to the Association).

Special Considerations – is defined as making appropriate adjustments to compensate for a disadvantage.

Sub-Committee – means a Committee which Council has elected to place under the authority of either another Committee or team.

team – means a group of employees, contractors, interns and/or temporary staff tasked with carrying out a specific function and/or achieving a goal or goals.

The Commission – means the Disciplinary Commission.

Tribunal – means the Disciplinary Tribunal.

United Kingdom – means England, Scotland, Wales, Northern Ireland and any British Overseas Territories.

