



Summary of Disciplinary Procedures

Accounting Technicians Ireland



Accounting Technicians Ireland Disciplinary Procedure

The purpose of this summary is to advise you on how the Accounting Technicians Ireland's Disciplinary Procedures are intended to operate. Readers can use the link provided to read the full-proposed Disciplinary Procedures document. It is intended to have Members vote on these proposals at an EGM, which will be held shortly before the AGM on 26th June 2007. There is also an accompanying flow chart to better illustrate the stages involved in the Disciplinary Procedures.

The objective of the Disciplinary Procedures

The objective of the Accounting Technicians Ireland Disciplinary Procedures is to promote the highest public confidence in Accounting Technicians Ireland and in its members. This is best achieved by maintaining adherence to the highest possible standards of professional and business conduct, efficiency and competency by our members and students.

The Disciplinary Procedure provides a formal procedure for investigating the activities and affairs of members, and where appropriate, the disciplining of members. The Disciplinary Procedure is not restricted to full members only - it also covers the activities and conduct of student members.

The four principal phases of the Accounting Technicians Ireland Disciplinary Procedure are :-

- Initial handling of complaints
- Investigation of complaints
- Adjudication of complaints
- Appeals from decisions of the adjudication body.

To undertake the investigation of complaints the Accounting Technicians Ireland Board of Directors shall appoint the following disciplinary bodies :-

1. Complaints Committee
2. Disciplinary Panel
 - Disciplinary Tribunal
 - Appeal Tribunal

Initial Investigation

If a complaint is made, it is referred in the first instance to the Head of Professional Conduct. If the Head of Professional Conduct thinks it appropriate, he or she may endeavour to resolve the complaint. For example, if the complaint is one of delay it may be possible for the Head of Professional Conduct to have the outstanding

matter dealt with. If the matter is resolved to everyone's satisfaction, the complaint is closed.

Complaints Committee

If it is not possible, or not appropriate, for the matter to be dealt with in this way, the complaint is referred to the Complaints Committee who, sitting as a full committee, consider the matter and decide if a prima facie case of misconduct has been made out against the member.

The procedures of the Complaints Committee are less formal than those of a Disciplinary or Appeal Tribunal. They don't hear evidence from the parties - they merely consider whatever evidence Accounting Technicians Ireland has gathered and decide whether a prima facie case of misconduct exists. The Complaints Committee meets in private.

If the Complaints Committee thinks that a prima facie case has not been made, the complaint is closed.

However, if the Complaints Committee thinks that a prima facie case has been made, they have a number of options.

- They may decide to take no further action against the member.
- They may decide to place the member "on probation" for up to two years.
- They may offer the member a Consent Order (please see Clause 12), which means in effect that the member admits his guilt and accepts a known punishment.
- If the offer of a Consent Order is rejected, or if the Complaints Committee didn't think it was appropriate to make such an offer, they may refer the case for adjudication by a Disciplinary Tribunal.

Disciplinary Tribunal

A Disciplinary Tribunal consists of three people chosen from the ranks of the Disciplinary Panel by its chairman. The Disciplinary Panel doesn't meet as a body but is merely the group from whom Disciplinary Tribunals are chosen.

The Disciplinary Tribunal will investigate the complaint, and will reach a decision. This decision may be to dismiss the complaint, or to apply a sanction against the member, up to and including exclusion from Accounting Technicians Ireland. In some cases, a fine may be appropriate.

The Disciplinary Tribunal is more formal than the Complaints Committee. The Tribunal hears evidence from both sides and is subject to the full rigours of natural justice. Their proceedings are held in public.

Appeal Tribunal

If a member decides to appeal a decision of a Disciplinary Tribunal, an Appeal Tribunal will be appointed from amongst the ranks of the Disciplinary Panel. No member of an Appeal Tribunal can review a case in which he was involved as a member of a Disciplinary Tribunal.

The Appeal Tribunal will review the complaint, and will reach a decision. This decision may be to dismiss the complaint, or to uphold the complaint and to confirm any sanction against the member that was decided by the Disciplinary Tribunal, or to vary that sanction either by increasing or decreasing its severity.

Like the Disciplinary Tribunal, the Appeal Tribunal is more formal than the Complaints Committee. The Tribunal hears evidence from both sides and is subject to the full rigours of natural justice. Their proceedings are held in public.

Conclusion

The Accounting Technicians Ireland Disciplinary Procedure is intended to provide a formal framework for the regulation of Accounting Technicians Ireland members. This will help ensure that the public maintains the highest possible trust and confidence in Accounting Technicians Ireland members.

It is acknowledged that Accounting Technicians Ireland members act with integrity and competence, and it is expected that this will continue to be the case. As such, the Accounting Technicians Ireland disciplinary procedure should not be seen as a threat to the careers and future prospects of Accounting Technicians Ireland members.

Accounting Technicians Ireland welcomes comments and opinions from Members in relation to the Accounting Technicians Ireland Disciplinary Procedures. To encourage further contributions we have created a dedicated email address for your views on the proposed Disciplinary Procedures – your comments may be e-mailed to disciplinary@AccountingTechniciansIreland.ie.