

# CPAA Rules and Byelaws



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## **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 (3) 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 No individual may be admitted to any Class of Membership unless they follow the procedures and meet the criteria detailed in these Rules and Byelaws and the Articles.

### **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 Byelaws.

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, or if no Compliance Team is appointed the Company Secretary, 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 Byelaws.

### **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 Byelaws, unless the member has been issued an exemption under these Rules and Byelaws 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, 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.

### **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 Members of the Association must have control of the practice from which a Practising Member operates from or is a director or partner of.

2.3.3 The Compliance Team and the Applications, Admissions and Practising Certificate Renewals Team have the authority to determine if the practice is controlled by Members in accordance with Rule 2.3.2.

2.3.4 In determining the control of a practice the following factors will be considered:

- i. The number of partners in the practice, if the practice is a partnership
- ii. The content of any partnership agreement, if the practice is a partnership
- iii. The shareholding, and nature of shareholding, if the practice is a limited company
- iv. The number of directors, if the practice is a limited company
- v. The Articles, if the practice is a limited company
- vi. The nature of those individuals with significant control in the practice
- vii. Reports and testimonials
- viii. The practice's website and other promotional material



## **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 the Board of Directors.

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 2.3.0-2.3.4

### **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 Byelaws 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 Byelaws
- 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 Byelaws
- ii. Whether the Applicant meets the criteria for the Class of Membership they are seeking, as detailed in the Articles and these Rules and Byelaws
- 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 Byelaws
- 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 Byelaws
- 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 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 Byelaws. 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 Byelaws, Additional Guidance and Procedures**

4.1.1 All Members must abide by the Association's Articles, Rules and Byelaws.

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 Byelaws.

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 by a client, government agency or department.

## **5.0.0 Additional Obligations Applicable to 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 a sufficient program of Continuing Professional Development, each year.

5.1.2 The Association adopts an output-based approach to Continuing Professional Development in accordance with International Education Standard Seven (7).

5.1.3 Members must maintain written records and evidence of Continuing Professional Development they have completed.

5.1.4 Practising Members must make a declaration each year, when applying for a practising certificate, that they have completed sufficient Continuing Professional Development for their professional needs in the previous year.

5.1.5 The Association's Education Team, or Compliance Team, has the authority, from time to time, to impose specific requirements upon a member in relation to the Continuing Professional Development they must complete.

### **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 Byelaws.



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 Byelaws. A submitted Annual Return Form must be reviewed and accepted by the Association in accordance with these Rules and Byelaws 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 1<sup>st</sup> of January. Unless otherwise stated in these Rules and Byelaws, a Practising Certificate is valid from the 1<sup>st</sup> of January, or the date of issuing, to the 31<sup>st</sup> of December.

6.2.2 A Practising Certificate issued part way through the year is only valid until the 31<sup>st</sup> 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 Trial 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 regions of concern it will be passed to the Compliance Team who will further investigate the region 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 Byelaws.

6.8.3 Mandatory Information Forms must be submitted by the 31<sup>st</sup> 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 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 Byelaws, 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 co-operate 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 request 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.

8.1.9 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 the Board of Directors 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 the Board of Directors 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 The Board of Directors, 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 of the Association. The Chairman shall have the power to remove or reform the charge if they feel such action is necessary.

## **9.0.0 Cessation and Suspension 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 Byelaws, 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 Byelaws.

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. The Board of Directors will discuss and vote upon any appeal made. The decision of the Board of Directors 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 Byelaws 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 Byelaws.

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. The Board of Directors will discuss and vote upon any appeal made. A decision of the Directors 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 Byelaws.

### **9.6.0 Cessation as a Result of Disciplinary Action**

9.6.1 An individual's Membership can be terminated as a result of Disciplinary Action detailed in these Rules and Byelaws, in accordance with Article 7.1.

### **9.7.0 Suspension**

9.7.1 In accordance with Article 7.4 a member maybe suspended if they:

- a) Fail to respond to a letter, served at the address they have registered with the Association within ten (10) working days
- b) Fail to provide information and, or, evidence requested to prove they are compliant with relevant laws, regulations, the Articles or these Rules
- c) As a result of a decision of the Office Disciplinary Investigating Officer

9.7.2 Upon being suspended a member will be served with a written notice detailing the reasons for the suspension and the terms by which the suspension maybe lifted.

## **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 Byelaws
- 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 Byelaws. A complaint can be raised against a member by:

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

10.1.3 A member cannot become liable for Disciplinary Action under these Rules and Byelaws when acting in a capacity as a volunteer or director of the Association.

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 Office of the Disciplinary Investigating Officer**

11.1.1 The Board of Directors shall appoint an individual to the office of Disciplinary Investigating Officer, who will be the head of the Office of the Disciplinary Investigating Officer.

11.1.2 The Disciplinary Investigating Officer may request whatever resources they require feel appropriate and necessary for the effective operation of the Office of the Disciplinary Investigating Officer.

11.1.3 The Office Disciplinary Investing Officer is responsible for enacting the disciplinary process contained within these Rules.

11.1.4 The Disciplinary Investigating Officer may liaise with any Director or member of staff in the execution of their duty.

### **11.2.0 Making a Complaint**

11.2.1 The Office of the Disciplinary Investigating Officer will maintain a mechanism by which individuals may make a complaint about a Member of the Association. This mechanism will be accessible via the Association's website.

11.2.2 The mechanism detailed in 11.2.1 may automatically, by whatever system deemed appropriate by the Office of the Disciplinary Investigating Officer, determine if a complaint cannot be investigated under these Rules. Such a system, if implemented, must have a mechanism allowing it to be appealed and for an individual within the Office of the Disciplinary Investigating Officer to review the decision.

11.2.3 Upon receiving a complaint the Office of the Disciplinary Investigating Officer must acknowledge receipt of the complaint.

11.2.4 Once a complaint has been acknowledged complainant should only communicate with the Association in writing.

11.2.5 Multiple individuals may make a single complaint, though this should be submitted as one complaint by them

11.2.6 Complaints must be submitted by an identifiable individual(s) and not an agent or corporate entity. Complainants may appoint an agent to handle the complaint, though confirmation of this must be obtained directly from the individual concerned.

### **11.3.0 Rejecting a Complaint**

11.3.1 The Office of the Disciplinary Investigating Officer, after acknowledging receipt of the complaint, must evaluate the complaint to determine if it can be investigated under these Rules.

11.3.2 A complaint must be rejected by the Office of the Disciplinary Investigating Officer, and no further action taken if:

- i. The complaint does not accuse the Member(s) of anything which would make them liable to disciplinary action as detailed in Rule 10.1.1

- ii. The complaint is not against a Member of the Association, or, the complaint is against a Member of the Association acting in an official capacity as a representative or agent of the Association
- iii. The complaint relates to a fee dispute
- iv. The complaint has been investigated before, regardless as to whether a different individual has made the complaint and no additional evidence or information can be made available
- v. The complainant is unwilling to identify themselves
- vi. There is a conflict in investigating the complaint, with the Association's legal obligations
- vii. Investigating the complaint would not be in the public interest

13.3.3 The Office of the Disciplinary Investigating Officer may at any time reject a complaint if they believe it is inappropriate to continue to investigate.

13.3.4 If a complaint is rejected the Office of the Disciplinary Investigating Officer, must write to the complainant to explain why the complaint has been rejected. This Rule does not apply where the complaint has been rejected to avoid an offence of tipping off.

#### **11.4.0 Investigating a Complaint**

11.4.1 The Office of the Disciplinary Investigating Officer may request whatever evidence or information felt needed to fully investigate the complaint.

11.4.2 Once a complaint has been accepted a fully copy is to be sent to the Member(s) concerned. A response to the complaint is to be requested from the Member(s), this response may contain any evidence the Member(s) feels appropriate.

11.4.3 When investigating the complaint, the Office of the Disciplinary Investigating Officer is attempting to establish if the Member(s):

- i. Breach any of the Association's Articles
- ii. Breach any of these Rules and Byelaws
- iii. Failed to adhere to any guidance issued by the Association from time to time

And the extent and severity of the breach and, or, failure.

11.4.4 In assessing the extent and severity of the breach and, or, failure, the Office of the Disciplinary Investigating Officer, will explore the impact upon; the complainant; other clients; the public; the accountancy profession; the Association; and, the likelihood of the breach and, or, failure occurring again.

11.4.5 A response, to communication from the Office of the Disciplinary Investigating Officer, is normally expected from the complainant and Member(s) within ten (10) working days. If a response exceeds ten (10) working days and the individual is unable to provide an appropriate reason for this, then the investigation will continue without the response.

11.4.6 If an investigation has been ongoing for more than eighteen (18) months, the Office of the Disciplinary Investigating Officer is to cease any investigation and make a decision based on the investigation to date.

### **11.5.0 Decision of the Disciplinary Investigating Officer**

11.5.1 The Office of the Disciplinary Investigating Officer must decide if the Member has committed a breach and, or, failure as detailed in Rule 11.4.3.

11.5.2 If the Office of the Disciplinary Investigating Officer determines that no breach or failure has occurred on the part of the Member(s) then the complaint is to be rejected and no further action is to be taken.

11.5.3 If the Office of the Disciplinary Investigating Officer determines that a breach and, or, failure has occurred on the part of the Member(s), whether the Member(s) was aware of this or not, then If the Office of the Disciplinary Investigating Officer is empowered to attempt to mediate between the complainant and the Member(s) in an attempt to arrive at an agreement suitable to both the Member(s) and the complainant.

11.5.4 If the mediation detailed in Rule 11.5.3 fails or if the Office of the Disciplinary Investigating Officer believes that mediation will not work or that it is not in the public interest, then the Office of the Disciplinary Investigating Officer is empowered to take any, or all of, the following action:

- I. Suspend the Member(s), in accordance with these Rules and the Articles
- II. Expel the Member(s), in accordance with these Rules and the Articles
- III. Issue a fine against the Member(s), in accordance with these Rules and the Articles
- IV. Reprimand the Member(s)
- V. Require the Member(s) to undertake an assessment or course of study provided by or endorsed by the Association

11.5.5 Both the Complainant and the Member(s) are entitled to written copies of the results of the investigation and the decision of the Office of the Disciplinary Investigating Officer.

11.5.6 The Association may publish the results of the decision and may share this along with details of the complaint with other professional bodies, regulators, the courts and law enforcement.

11.5.7 The Association cannot award costs to any party

### **11.6.0 Appeals**

11.6.1 If any Member or the complainant involved in the complaint wishes to challenge the decision of the Office of the Disciplinary Investigating Officer, they may do so by appealing to the Company Secretary.

11.6.2 An appeal can only be made on the following grounds:

- I. The Office of the Disciplinary Investigating Officer has ignored or disregarded important evidence
- II. The Office of the Disciplinary Investigating Officer has demonstrated clear and demonstrable bias in its investigation of the complaint or its decision making
- III. The decision of the Office of the Disciplinary Investigating Officer is contrary to the Association's Articles or Rules

11.6.3 Appeals must be made within ten (10) working days of the decision of the Office of the Disciplinary Investigating Officer being made available to the Member(s) and complainant.

11.6.4 Appeals must be made in writing and must contain supporting evidence.

11.6.5 The Company Secretary must investigate any appeal and decide if:

- a) The appeal is to be rejected
- b) The appeal should be accepted, and the decision of the Office of the Disciplinary Investigating Officer reversed

11.6.6 Any appeal which is not made on the grounds detailed in 11.6.2 and accompanied with sufficient evidence must be rejected.

#### **11.7.0 Retention of Disciplinary Records**

11.7.1 The Office of the Disciplinary Investigating Officer will maintain records of any disciplinary action taken indefinitely.



## **12.0.0 Students and Qualifications**

### **12.1.0 Registered Students**

12.1.1 Any individual wishing to undertake assessments or be awarded with a certificate associated with qualifications offered by the Association must become a Registered Student.

12.1.2 Registered Students are not Members of the Association and are not entitled to any benefits of Membership afforded in accordance with these Rules or the Articles.

12.1.3 If a Member of the Association wishes to undertake assessment associated with qualifications offered by the Association, they must also become a Registered Student, though as long as they retain their Membership of the Association Rule 12.1.2 will not apply to them.

12.1.4 Upon completing a qualification and being awarded a qualification offered by the Association, it is not necessary for the individual to continue to be a Registered Student.

12.1.5 Registered Students must be Fit and Proper People as determined by these Articles.

12.1.6 No Member who has been expelled from the Association can become a Registered Student.

12.1.7 Registered Students can be subject to the same Disciplinary Process as Members.

12.1.8 Registered Students must be based in the United Kingdom. Any Registered Student who leaves the United Kingdom for more than twelve (12) months, without being issued an exemption by the Education Team will cease to be a Registered Student.

12.1.9 Registered Students must make payment of any applicable fees as determined by the Board of Directors from time to time.

### **12.2.0 Becoming a Registered Student**

12.2.1 The Education Team will maintain an appropriate mechanism to allow individuals to apply to become a Registered Student. This mechanism may require the individual to make a payment of fees as determined by the Board of Directors.

12.2.2 The Education Team may request, from prospective Registered Students, such details and evidence of these details, as deemed necessary from time to time.

12.2.3 The Education Team may reject an application to become a Registered Student on the following grounds:

- I. The individual does not meet the criteria as detailed in the Articles or these Rules
- II. The evidence submitted as part of the application process is not accurate, appropriate or valid as determined by the Education Team

12.2.4 No applicant to become a Registered Student is entitled to a refund, in full or in part, of any fees paid to the Association as part of their application. The Education Team may, at their discretion, offer a full or partial refund of fees paid.

### **12.3.0 Registered Student in Practice**

12.3.1 If a Registered Student is in Practice as defined in these Rules and the Articles and they would qualify to be a Practising Member of the Association, they must become a Practising Member of the Association.

12.3.2 If a Registered Student is in Practice as defined in these Rules and the Articles and they would not qualify to be a Practising Member of the Association, they are permitted to continue in practice and be a Registered Student. Though such individuals should under no circumstances hold themselves as Members, or in any way affiliated with the Association. Such individuals are not regulated or in any way endorsed by the Association.

#### **12.4.0 Obligation to Follow Exam and Other Policies**

12.4.1 From time to time the Education Team may create whatever policies they deem necessary to manage Registered Students and to manage the fair and valid delivery of assessments and qualifications. Registered Students are bound by these policies.

#### **12.5.0 Registered Student - Cessation**

12.5.1 A Registered Student may terminate their status by providing written notice to that effect. The notice will be acted upon within five (5) working days of receipt.

12.5.2 Any Registered Student who is found to have breached any of these Rules and Byelaws, 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. This can take effect immediately.

12.5.3 In the event of Rule 12.5.2 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.

12.5.4 Any such appeal, as detailed in Rule 12.5.3, 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. 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.

12.5.5 An individual will cease to be a Registered Student upon their death. The status is non-transferable.

12.5.6 An individual cease to be a Registered Student if they fail to pay any applicable fees, subscriptions, charges or fines.

12.5.7 If a Registered Student ceases to be a Registered Student they are not entitled to carry over any progress they have made towards a qualification offered by the Association, if they were to once again become a Registered Student. The Association's Education Team may offer an exemption to this Rule.

#### **12.6.0 Time Barring**

12.6.1 Under this Rule the Association's Education Team may require Registered Students to complete a qualification within a reasonable time frame. This may prevent Registered Students from

continuing a course of study if they have exceeded a time limit for compelling the qualification as set by the Education Team.

## **13.0.0 National Council of the Association (Council)**

13.0.1 Nothing within these Rules shall be taken as having precedence over the Association's Articles.

### **13.1.0 Regions**

13.1.1 The Board of Directors shall arrange Members into Regions. The Region to which a Member is allocated will be the Region they are closest located to geographically as determined by the Applications, Admissions and Practising Certificate Renewals Team.

13.1.2 Any Member may apply for their Region to be changed at any time, by appealing to the Application, Admissions and Practising Certificate Renewals Team. A decision will be made based upon the geographical location of the Member. The decision of the Application, Admissions and Practising Certificate Renewals Team in this matter is final.

13.1.3 The Member's Region will not be automatically changed unless they apply in accordance with Rule 13.1.2.

13.1.4 The Company Secretary will automatically update this Rule each year. The following are established Regions in accordance with these Rules:

- i. East Midlands
- ii. Essex/East Anglia
- iii. Hampshire
- iv. Kent
- v. London
- vi. North East
- vii. North West
- viii. Northern Ireland
- ix. Scotland
- x. South West
- xi. Wales
- xii. West Midlands
- xiii. Yorkshire

### **13.2.0 Formation of New Regions, Dissolution of Regions and Regions in Abeyance**

13.2.1 A new Region may be formed where no less than fifty (50) UK based Members in good standing petition the Board of Directors to create a new Region. The petition must be sent to the Company Secretary, who may take whatever measures deemed necessary to verify the identity of those who have signed the petition.

13.2.2 A Region enters a state of abeyance when it fails to appoint a Representative to the National Council of the Association in accordance with these Rules, or, when its appointed Region Representative fails to attend two consecutive meetings of the National Council of the Association.

13.2.3 The Board of Directors must arrange for a notice to be sent to all the Members of a Region in abeyance, explaining the reasons why it is in abeyance. This notice must explain what measures the Region must take and the date by which the measures must be taken, for the Region to normalise.

13.2.4 A Region will be dissolved by:

- i. Remaining in a state of abeyance for a period of two (2) consecutive years
- ii. A motion passed by no less than seventy-five (75) percent of the National Council of the Association to dissolve the Region

13.2.5 A Region which has been dissolved shall have no representation on the National Council of the Association.

13.2.6 Members of a Region which has been dissolved will be assigned to a new Region by the Applications, Admissions and Practising Certificate Renewals Team.

### **13.3.0 Region Representatives**

13.3.1 Each Region shall appoint a Representative, who shall represent that Region on the National Council of the Association.

13.3.2 Any Practising Member assigned to a Region may apply to become the Representative for that Region, in accordance with these Rules, providing they meet the following criteria:

- i. They hold a current, valid Practising Certificate issued by the Association
- ii. They have been a Member in good standing for a least three (3) consecutive years
- iii. They are not currently subject to disciplinary proceedings, either under these Rules or by another Professional Body or regulator
- iv. They are a Fit and Proper Person as defined by these Rules

13.3.3 When a Region does not have a Representative or that Representative is due to retire in accordance with these Rules the Company Secretary will arrange for nomination forms to be sent to all Members of that Region. This nomination form must be signed by two other Members of the Region in good standing, proposing and seconding the applicant. The nomination form may request whatever other information or documentation determined appropriate by the Company Secretary from time to time but should include as a minimum:

- i. The name, address, date of birth and membership number of the applicant
- ii. The names and membership numbers of the proposer and seconder
- iii. Proof of identification and address for the applicant
- iv. A personal statement and current photograph that the applicant is willing for the Association to circulate to Members and hold on file

13.3.4 The Company Secretary cannot assist an applicant in gaining a proposer or seconder.

13.3.5 If a nomination form is not returned to the Company Secretary by the date specified, containing all information requested, and acknowledged by the Company Secretary then it shall be deemed to have not been submitted.

13.3.6 The Company Secretary is to allow at least ten (10) working days from distributing the nomination forms, including the day in which the forms are distributed, for applicants to come forward.

13.3.7 If no applicants are forthcoming, then the Region shall be considered not to have a Representative and shall enter abeyance in accordance with Rule 13.2.2.

13.3.8 Where an applicant is forthcoming the Company Secretary shall arrange for a vote of the Members of that Region. The method of the vote, subject to these Rules shall be determined by the Company Secretary. Only those Members who are Members at the time of calling the vote shall be eligible to participate.

13.3.9 No physical meeting of the Members needs to take place to elect a Representative.

13.3.10 If an electronic or postal ballot is to take place Members should be provided at least ten (10) working days, including the day in which the ballot opens, to cast their vote.

13.3.11 The quorum for the vote to appoint a Representative is no less than thirty-three (33) percent of the total Members allocated to the Region at the start of the vote. If the vote fails to attract this level of participation it shall be considered invalid and no Representative will be appointed for that Region and the Region shall be considered in abeyance in accordance with Rule 13.2.2.

13.3.12 If there are multiple applicants for the position of Representative then the winner will be determined by a simple majority of the votes cast. In the event of a tie for first place, a second ballot will be held under the same conditions as the first with only the tied candidates taking place to determine a winner. Any dispute is to be referred to the Board of Directors whose decision is final.

13.3.13 If there is only one applicant a vote must still take place, with Members given the option to vote against the appointment of the applicant. In the event that voting against a candidate occurs (negative voting) the votes for a candidate must exceed those against by at least one vote for that candidate to be elected. In the event of an equal number of votes being cast for and against, that candidate is disqualified.

13.3.14 Every five (5) years the Company Secretary shall evaluate the Membership of each Region to determine the total number of Members in that Region. The two largest Regions are to be allowed to appoint two Representatives.

13.3.15 This Rule is to be updated by the Company Secretary in accordance with his review conducted in Rule 13.3.14. The two largest Regions are:

- i. London
- ii. North West

#### **13.4.0 Region Representatives – Cessation and Complaints**

13.4.1 A Representative shall serve a maximum term of three (3) years, after which they must retire and can offer themselves for re-election.

13.4.2 A Representative will cease to be a Representative if:

- i. They cease to be a Member of the National Council of the Association
- ii. They fail at any time to meet the criteria in Rule 13.3.2
- iii. They cease to be a Member of the Association
- iv. They fail to hold the Association's Practising Certificate
- v. They become rude or abusive, such that one or more Representatives, Member, employee of the Association or Director submit written complaints to the Company Secretary either together or within six months of receipt of the first complaint.

13.4.3 Complaints against a Region Representative, regarding their conduct as a Region Representative, are to be submitted in writing to the Company Secretary. These complaints are to be reviewed by the Board of Directors whose decision on the matter is final.

13.4.4 A Region Representative is to be suspended and not entitled to attend meetings of the National Council of the Association if a complaint is submitted about them or they are under investigation by any professional body as a result of a complaint brought against them.

13.4.5 A Representative may retire by writing to the Company Secretary.

### **13.5.0 National Council of the Association**

13.5.1 The National Council of the Association is responsible for representing the interests of the Members of the Association and bringing to the attention of the Board of Directors issues which are of importance to Members.

13.5.2 The National Council of the Association shall meet at least once a year, but no more than twice a year.

13.5.3 Meetings of the National Council of the Association shall be chaired by the Chairman of the Association, or an individual designated by the Chairman of the Association.

13.5.4 All Representatives and all Directors of the Association form the National Council of the Association. They shall all be entitled to receive any notice and minutes relating to meetings of the National Council and shall all be entitled to attend its meetings and receive a vote at the meeting.

13.5.5 The National Council of the Association, shall have the ability to appoint its own secretary from its number, who shall have the responsibility for creating minutes of meetings of the National Council of the Association and for setting the agenda for meetings of the National Council. The secretary must transmit typed copies of any minutes and agendas to the Company Secretary. In the case of agendas these must be provided to the Company Secretary at least ten (10) working days before a meeting of the National Council and in the case of minutes no later than fifteen (15) working days after the date of the meeting of the National Council. The Company Secretary is responsible for distributing the agenda and minutes. If no secretary is appointed, then the Company Secretary shall assume this role.

13.5.6 Meetings of the National Council of the Association must provide time for the Chairman of the Association to provide an update on developments relating to the Association.

13.5.7 The National Council of the Association may pass a resolution at any meeting of the National Council of the Association. The motion must be proposed by a member of the National Council of the Association and seconded by three (3) other members. The resolution is then to be voted upon by a show of hands, with each member receiving one vote. The resolution is to pass with a simple majority unless otherwise stated in these Rules or otherwise agreed by the National Council of the Association.

13.5.8 A motion passed in accordance with Rule 13.5.7 must be debated by the Board of Directors at their next meeting and should be passed by them unless they feel the resolution:

- i. Contradicts the Association's Articles, Rules or a motion passed by the Members at a General Meeting
- ii. Would unreasonably disadvantage other stakeholders

- iii. Would likely cause the Association to become non-compliant with the law or a regulation imposed upon the Association
- iv. Would significantly impact upon the Association's operations

13.5.9 In the event that the Board of Directors cannot pass the resolution in accordance with Rule 13.5.8 the Board of Directors must make all reasonable efforts to communicate the reason to the other members of the National Council of the Association, unless to do so would cause the Association to breach a legal obligation or reasonable confidentiality.

13.5.10 Each year one-third of the Representatives shall retire from the National Council of the Association, being eligible to offer themselves for re-election in their Region and if elected begin a new term.

13.5.11 For the purposes of Rule 13.5.10 Regions without a Representative shall still be counted as part of the rotation.

13.5.12 The Representatives to retire in accordance with Rule 13.5.10 shall be those who have served the longest since being elected. The Representatives to first retire, serving only one- and two-year terms after these Rules are enacted shall be chosen by whatever method determined most appropriate by the National Council of the Association at its first meeting.

### **13.6.0 Appointment of Non-Executive Board Members**

13.6.1 In accordance with the Articles 23.2 and 23.4 there are to be at least three Non-Executive Board Members who are Practising Members of the Association. The Board of Directors may select any previous Director to serve as a Non-Executive Board Member or any serving Member of the National Council of the Association.

13.6.2 In accordance with Article 26.4 Non-Executive Board Members are to serve a maximum term of three (3) years before retiring. The Board of Directors shall arrange for one third of the Non-Executive Board Members to retire in rotation each year and shall welcome applications from eligible individuals in accordance with Rule 13.6.1. The Board of Directors may develop whatever application process they feel appropriate from time to time and as part of this process may request whatever information or supporting documentation, they feel appropriate or necessary from the applicants. The Board of Directors shall collectively decide upon the most suitable candidate.

13.6.3 If a Non-Executive Board Member is a Representative then they must remain a Representative for their time as a Non-Executive Board Member.

13.6.4 If a Non-Executive Board Member ceases to be a Representative or retire their position the Board of Directors shall welcome applications from eligible individuals in accordance with these Rules.

13.6.5 If there are no suitable applicants willing to act as Non-Executive Board Members, then the Board of Directors may co-opt an eligible individual to the position in accordance with the Articles.



## **14.0.0 Seminars**

### **14.1.0 Seminar Organiser**

14.1.1 The Seminar Organiser is an administrative position and is responsible for:

- i. Liaising with the venue on the day regarding concerns of attendees or issues with the facilities
- ii. Liaising with the Association's Administration regarding issues relating to the seminar they are organising
- iii. Reporting feedback from the seminar to the Association's Administration
- iv. Taking possession of Association property needed for the smooth running of the seminar
- v. Welcoming delegates and thanking them for their attendance
- vi. Monitoring attendance sheets
- vii. Welcoming and introducing speakers at the seminar
- viii. Ensuring that the agenda is followed

14.1.2 The Seminar Organiser may deputise or delegate their responsibility, providing they notify the Association's Administration.

14.1.3 The Board of Directors may appoint or remove any Seminar Organiser.

14.1.4 If a Seminar Organiser has not been appointed and the position is vacant the Members in attendance at a seminar shall hold an election to appoint the Seminar Organiser. This election should take place in accordance with any guidance issued by the Board of Directors.

14.1.5 Any complaint relating to a Seminar Organiser, in relation to their duties as a Seminar Organiser, should be made in writing and submitted to the Company Secretary. The Board of Directors shall investigate the complaint. A decision of the Board of Directors is final.

### **14.2.0 Conduct at Seminars**

14.2.1 Seminars are provided for the benefit of those attending and are to focus upon issues relating to public practice accountancy.

14.2.2 Members are expected to adhere to any procedure published by the Association from time to time in relation to conduct at seminars operated by the Association.

## 15.0.0 Definitions

**ACPA/acpa:** a post-nominal designation available to use by Associate Members of the Association.

**Annual Return Form:** is the form detailed in Rule 6.4.0.

**Anti-Money Laundering Supervisory Body:** those bodies listed in the Money Laundering and Terrorist Financing Regulations 2017 or those bodies designated by the appropriate authority to be such.

**Applications, Admissions and Practising Certificate Renewals Team:** a group of individuals appointed and structured by the Board of Directors and designated by them as the Applications, Admissions and Practising Certificate Renewals Team.

**Articles:** the Articles of Association, adopted by the Members of the Certified Public Accountants Association.

**Associate Member(ship):** the default Grade of Membership within the Association.

**Association:** the Certified Public Accountants Association, a company limited by guarantee registered in England and Wales under the registration number, 03448159.

**Board of Directors:** has the meaning given in Article 23.0.

**Certified Public Accountants Association:** a company limited by guarantee registered in England and Wales under the registration number, 03448159.

**Chairman of the Association:** has the meaning given in Article 27.0.

**Charge:** is defined in Rule 8.4.0.

**Classes of Member(ship):** is defined in Article 6.2.

**Company Secretary:** has the meaning given in Article 28.0.

**Compliance Team:** a group of individuals appointed and structured by the Board of Directors and designated by them as the Compliance Team.

**Continuing Professional Development:** is defined in International Education Standard Seven (7) and by the Board of Directors from time to time.

**Disciplinary Action:** action taken as part of the Association's Disciplinary Procedures

**Disciplinary Hearing:** a hearing undertaken as part of Disciplinary Action.

**Disciplinary Investigating Officer:** an individual appointed to such a position by the Board of Directors.

**Disciplinary Procedure:** is the process detailed in Rule 11.0.0

**Education Team:** a group of individuals appointed and structured by the Board of Directors and designated by them as the Education Team.

**FCPA/fcpa:** a post-nominal designation available to use by Fellow Members of the Association.

**Fee:** is defined in Rule 8.2.0.

**Fellow Member(ship):** a Grade of Membership awarded in accordance with Rules 1.2.5 and 1.2.6.

**Fine:** is defined in Rule 8.3.0

**Fit and Proper Person:** is defined in Rule 1.3.2.

**Grade of Membership:** is defined in Rule 1.2.0.

**IESBA:** International Ethics Standards Board for Accountants.

**IFAC:** International Federation of Accountants

**International Member(ship):** is defined in Article 6.2.c.

**Mandatory Information Form:** is the form detailed in Rules 6.8.0.

**Member(ship):** is defined in Article 6.0.

**National Council of the Association:** has the meaning given in Rule 13.5.0.

**Non-Executive Board Member:** has the meaning in Article 26.

**Non-Practising Member(ship):** is defined in Article 6.2.b.

**Office of the Disciplinary Investigating Officer:** the team arranged and managed by the Disciplinary Investigating Officer.

**Online Application Form:** the form which must be completed by those wishing to apply to become a Member of the Association.

**Practising Certificate:** a certificate issued annually by the Association to a Practising Member, which acts 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 Member(ship):** is defined in Article 6.2.a.

**Region:** has the meaning in Rule 13.1.0.

**Registered Student/Student:** has the meaning given in Rule 12.1.0.

**Representative:** is the individual appointed under Rule 13.3.0.

**Rule:** an individual Rule within the Rules and Byelaws.

**Rules and Byelaws:** is defined in Article 44.

**Seminar Organiser:** is the individual appointed under Rule 14.1.0

**Special Conditions:** requirements specific to an individual which they must meet to be a Member of the Association. They are issued under the authority of the Articles and the Rules and Byelaws.

**Subscription:** is defined in Rule 8.1.0.

**Suspension:** has the meaning given in Rules 9.7.1 and 9.7.2.