



ASSOCIATION OF
ACCOUNTING TECHNICIANS

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TECHNICIANS**

BY-LAWS

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PART 1: Investigation and Disciplinary Procedures

Misconduct and Penalties

1. (1) If any member has been convicted by a court of law of an offence which in the opinion of the Board of Directors or a Disciplinary Tribunal is inconsistent with being a member of the Association, and there exists reasonable information to evidence that conviction; the Board of Directors or the Disciplinary Tribunal (whichever is hearing the matter) shall impose one or more of the penalties and costs listed at (3) below.

- (2) If any member:
 - (a) has been found by the Board of Directors or a Disciplinary Tribunal to be guilty of any breach of the Constitution, By-laws, Regulations or Pronouncements of the Association; or
 - (b) has in the opinion of the Board of Directors or a Disciplinary Tribunal failed to observe a proper standard of professional care, skill or competence; or
 - (c) has in the opinion of the Board of Directors or a Disciplinary Tribunal obtained admission by improper means; or
 - (d) has ceased to hold the necessary qualifications for membership; or
 - (e) has become an insolvent under administration; or
 - (f) has in the opinion of the Board of Directors or a Disciplinary Tribunal been guilty of conduct which is not in the best interests of the Association; or
 - (g) ceases to have capacity at Law; or
 - (h) has failed to comply with any reasonable request made pursuant to a matter under this Chapter of the Constitution by the Board of Directors, a Committee of the Board of Directors, an Officer of the Association or has failed to comply with an order of a Disciplinary Tribunal or Appeals Tribunal.

The Board of Directors or a Disciplinary Tribunal will impose on that member any one or more of the penalties and/or costs listed at (3) below.

- (3) Penalties:
 - (a) forfeiture of membership;

- (b) suspension from membership for any period that the Board of Directors or a Disciplinary Tribunal shall prescribe and on such terms and conditions as to resumption of membership as the Board of Directors or a Disciplinary Tribunal may prescribe, and not limiting the generality of the foregoing may require the member to pass prescribed examinations or successfully complete a course of study;
- (c) a fine not exceeding \$10,000 and in default of payment within the period of 30 days or such other period as the Board of Directors or a Disciplinary Tribunal may from time to time determine, forfeiture of membership;
- (d) censure;
- (e) admonishment;
- (f) any other penalty deemed appropriate;
- (g) payment of all or any of the costs and expenses reasonably incurred by the Association in the investigation and determination of any matter arising under this sub-Clause concerning such person and in default of payment of such costs and expenses, forfeiture of membership within a period of time to be determined by the Board of Directors or a Disciplinary Tribunal.

Suspension

2. If any member has been charged with an offence, which in the opinion of the Board of Directors warrants suspension, the Board of Directors shall suspend the members until such time as the Board of Directors considers reasonable.
3. During any period of suspension a member shall continue to pay all fees and subscriptions and shall be subject to the Constitution, By-laws, Regulations and Pronouncements relating to the conduct of members but apart from Clause 72 shall cease to enjoy any of the rights or benefits conferred on members by the Constitution, By-laws, Regulations or Pronouncements and shall deliver up to the Association their membership Certificate and, if applicable, any other certificate issued by the Association.

Forfeiture

4. A person whose membership has been forfeited shall cease to be a member. The member's name shall be removed from the Register and the member shall return the Certificate or Certificates of Membership of the Association forthwith.
5. A member who has been suspended or who has submitted a resignation may be declared to have forfeited membership if the member fails to deliver up on demand the Certificate or Certificates of Membership of the Association to the Association.

Appointment of Investigator, Investigations Review Officer and Disciplinary Tribunals

6. (1) The Board Of Directors may appoint a person or persons to the position of “Investigator” in order to undertake investigations on behalf of the Association in relation to alleged breaches of the Constitution, By-laws, Regulations and Pronouncements of the Association or any matters referred to in Clause 62, by members of the Association. The Investigator should not be a member of the Association. The Investigator shall be responsible to the Chief Executive Officer at all times.
- (2) The Board of Directors shall appoint an “Investigations Review Officer” who shall review the work of the Investigator in relation to matters dealing with members as prescribed in the By-laws.

Such person shall be a member of long standing, with experience in relation to matters relating to investigations and disciplinary procedures, and shall be accessible at all reasonable times. The Investigations Review Officer may be, but is not limited to, an Officer of the Association.
7. (1) The Board of Directors shall appoint such Disciplinary Tribunals as required.
- (2) Persons appointed to such Disciplinary Tribunals shall be prescribed by the By-Laws and appointed for a term of two years.
- (3) The Investigations Review Officer at their discretion shall direct which Disciplinary Tribunal is to hear any case against a member.
- (4) The Board of Directors may prescribe the qualifications and requirements necessary for appointment to a Disciplinary Tribunal.

Proceedings of Investigator and the Disciplinary Tribunals

8. (1) (a) The powers conferred on the Board of Directors or Disciplinary Tribunal by Clause 62 shall not be exercised until a report on the matter in question has been made to the Board of Directors or to the appropriate Disciplinary Tribunal by an Investigator, and until a meeting of the Board of Directors or the appropriate Disciplinary Tribunal has considered such matter of which meeting the member concerned has been given at least fourteen days notice in writing specifying the matter or matters to be considered and at which meeting such member shall be given the opportunity of being heard with or without the member’s solicitor or counsel or may be represented by some other member and of presenting such evidence as the member may desire. The said notice shall be served personally or be sent by certified mail. A member shall be deemed to have received the said notice upon delivery, or, if posted, three days after the day of posting in an envelope addressed to the address of the member in the Register.

- (b) Notwithstanding paragraph 69(1)(a) within specific areas defined in the By-laws or Pronouncements of the Board of Directors, the Investigator may make a decision, with the approval of the Investigations Review Officer, as to an investigation matter and give the member concerned notice in writing of the decision.
- (2) The procedures at every such meeting shall be conducted in such manner as the Board of Directors may from time to time prescribe.
- (3) The Board of Directors or a Disciplinary Tribunal may engage a solicitor with or without counsel to assist it at such meeting.
- (4) The Board of Directors, any Disciplinary Tribunal or the Investigator shall be under any obligation to disclose to the member concerned or any other member the source of any information giving rise to such proceedings.

Arbitration/Mediation

- 9. Subject to the By-laws, the Investigator may, with the approval of the Investigations Review Officer, recommend to the parties that they undertake arbitration/mediation as a preferred means of settlement.

Notice of Findings

- 10. Any member against whom any finding has been made or upon whom any sanction has been imposed shall be given notice in writing of the finding or sanction by the Board of Directors, a Disciplinary Tribunal or by the Investigator by personal service or by certified mail. A member shall be deemed to have received the said notice upon delivery, or, if posted, three days after the day of posting in an envelope addressed to the address of the member in the Register. The Chief Executive Officer may inform other persons of the result of any investigations undertaken by the Association.

Appeals

Appeals Tribunal

- 11. (1) There shall be an Appeals Tribunal to hear appeals by the Association and members of the Association against findings of the Disciplinary Tribunal.
- (2) The Appeals Tribunal shall comprise a Chairman and at least two other persons appointed by the Board of Directors.
- (3) The Appeals Tribunal members shall be appointed for an initial term of two years and may be reappointed.

- (4) The Appeals Tribunal may engage counsel to assist it at the hearing of appeals.
- (5) The members of the Appeals Tribunal may be paid such fees and reimbursements of expenditure as are determined by the Board of Directors from time to time.

Procedures for the Lodgement of Appeals

- 12A. (1) Any member of the Association against whom any finding has been made by the Disciplinary Tribunal may, within 30 days of notice of such finding having been deemed to have been served, lodge a Notice of Appeal with the Executive Officer of the Appeals Tribunal.
- (2) The Association may, within 30 days of a finding being made by the Disciplinary Tribunal in respect of a member of the Association, lodge a Notice of Appeal in respect of that finding, with the Executive Officer of the Appeals Tribunal.
- (3) An appellant may make an application for an extension of time to lodge a Notice of Appeal, with the Chairman of the Appeals Tribunal. The Chairman of the Appeals Tribunal may only grant such an extension in exceptional circumstances.

Content of Notice of Appeal

- 12B. The Notice of Appeal:
- (1) must be in writing and state the grounds of the appeal which may not be amended except with the leave of the Chairman of the Appeals Tribunal; and
 - (2) must state whether the appellant:
 - (a) intends to appear before the Appeals Tribunal;
 - (b) is to be assisted by counsel, or in the case of an appeal by a member of the Association by a fellow member of the Association; and
 - (3) may include submissions on such matters as the appellant wishes to be taken into account by the Appeals Tribunal.

Effect of Lodgement of a Notice of Appeal

- 12C. The lodgement of a Notice of Appeal against a finding of the Disciplinary Tribunal shall operate as a stay of the implementation of that finding pending the final determination of the appeal by the Appeals Tribunal.

Executive Officer

- 12D. The Association shall appoint an Executive Officer to the Appeals Tribunal to manage the receipt and processing of appeals and perform such duties as set out in the By-laws.

Procedures

- 12E. The procedures of the Appeals Tribunal shall be prescribed in the By-laws.

Public Notice of Findings

13. Public notice of any penalty against a member or any fine imposed upon or costs awarded against a member may be published in such manner as the Board of Directors shall deem fit and the Certificate or Certificates of Membership of the Association of the member so suspended or whose membership has been forfeited shall in either case be delivered to the Chief Executive Officer to be retained during the member's suspension or to be cancelled.

PART 2: Proceedings of the Board

Non-voting Observers

1. The Board of Directors may appoint an observer to attend meetings of the Board of Directors.
2. The observer under shall not vote on any matter before the Board of Directors.
3. The observer must excuse themselves from a meeting of the Board of Directors where and when the Board of Directors has directed the observer to be absent from deliberations of the Board of Directors.
4. The Board of Directors may remove the observer at any time.

Directors Elected by the Membership

5. Subject to the provisions of Clauses 61(2) the number of member-elected Directors shall be two (2). Elected Directors shall be elected in accordance with By-laws prescribed by the Board of Directors subject to the following:
 - (1) Members seeking nomination for election to the Board of Directors shall be Members or Fellows of the Association.
 - (2) Nominations for election to the Board of Directors shall be supported by not less than four members qualified to vote in such elections. A statement under the hand of the person proposed for election of their willingness to be elected to the Board of Directors must accompany each nomination.
 - (3) Voting shall be by way of ballot by post or such other means of communication as the Board of Directors may approve. The counting of votes for nominees shall be completed not less than 48 hours before the Annual General Meeting and shall be announced by the Chairman at the meeting.