



## DISCIPLINARY & COMPLAINTS POLICY

In order to maintain and enhance the credibility of the ACAT certification programs, the Board of Directors has adopted the following procedures to allow individuals to bring complaints concerning the conduct of ACAT certificants' to the ACAT.

In the event a certificant violates the ACAT Code of Ethics and Rules of Professional Conduct, certification rules, requirements, and/or policies, the ACAT may reprimand or suspend the individual or may revoke certification.

The grounds for sanctions under these procedures may include, but are not necessarily limited to:

- Violation of established ACAT Code of Ethics and Rules of Professional Conduct, rules, requirements, and/or policies.
- Conviction of a felony or other crime of moral turpitude under federal or state law in a matter related to the practice of, or qualifications for, accounting, taxation, or other financial related services.
- Gross negligence, willful misconduct, or other unethical conduct in the performance of services for which the individual has achieved an ACAT certification.
- Fraud, falsification, or misrepresentation in an initial application or renewal application for certification.
- Falsification of any material information requested by ACAT.
- Misrepresentation of any ACAT-credential status.
- Cheating on any certification examination.

### Complaints, Changes, Trails, Appeals, and Penalties

If a complaint or charge against an individual who has been accredited alleging a violation of the Code of Ethics and Rules of Professional Conduct is brought in writing to the attention of the ACAT, the Committee of Ethics and Grievances shall consider the merit of the complaint or charge.

If, after considering the complaint or charge, the Committee of Ethics and Grievances by majority vote does not consider that a violation has been committed, the Committee shall dismiss the complaint by notice in writing to the complainant. If the Committee shall dismiss the complaint, or shall fail to act thereon within ninety (90) days after such complaint is received by it, the member filing the complaint may present the complaint in writing to the Board of Directors for investigation and decision. The Board of Directors may dismiss the complaint or request staff to summon the accused member to appear before a Trial Board.

If, upon consideration of the charges in the complaint, the Board of Directors believes that probable cause existed for the filing of the complaint, it shall request staff to notify the accused

in writing and summon him to appear before a Trial Board at a fixed time and place to respond to the charges.

A Trial Board under shall consist of not less than three (3) individuals who are accredited residing in the State in which the accused resides. The Trial Board shall be appointed by the President of the Corporation. It shall convene for hearing of a case or cases not less than thirty (30), not more than ninety (90), days after notification of its appointment by the President. The number of individuals appointed by the President to the Trial Board, if more than three, shall be an odd number.

Notice of the time and place of the hearing of the Trial Board shall be sent by certified mail by staff to the parties concerned at least thirty (30) days prior to the proposed meeting of the Trial Board. The Board of Directors, or a member or representative thereof, shall present any evidence of the alleged violation or violations and shall have the burden of proof in matters before the Trial Board, by a majority vote of the members present and voting, shall enter its written order and recommend acquittal, censure, suspension for a period of time not to exceed one year, or revocation of accreditation from the member against whom the complaint has been filed. The Trial Board shall submit a statement of the case and its order to the Board of Directors.

The individual against whom an order of the Trial Board is entered shall have the right to appeal to the Board of Directors within ninety (90) days from the submission of the Trial Board's statement of the case and its order for review of the record of the case before the Trial Board. The Board of Directors shall review the record on appeal and enter its decision, either sustaining the action of the Trial Board or remanding the case to the Trial Board for further action not inconsistent with the decision of the Board of Directors. There shall be no appeal from the decision of the Board of Directors.

If no appeal to the Board of Directors is taken by the individual against whom an order of the Trial Board is entered within the time herein provided, staff shall notify the Board of Directors of such fact and the action recommended by the Trial Board shall be carried out immediately.