



AIA

THE ASSOCIATION
OF INTERNATIONAL
ACCOUNTANTS

MEMBERS IN PRACTICE GUIDE

WELCOME

The AIA Members in Practice Guide provides essential information to practising members regarding the regulations, Quality Assurance, monitoring and disciplinary procedures for members holding an AIA practising certificate.

The AIA ensures that our practising members offer the best service to the public by maintaining the highest standards, in respect of the guidance provided to members, together with continued monitoring in relation to Quality Assurance, and compliance with the Money Laundering Regulations 2017.

Associate or Fellow members who have held their membership for two and a half years continuously and are in public practice, are eligible to apply for an AIA practising certificate. If you are in practice you must be in possession of a practising certificate issued either by the AIA or by another recognised body.

CONTENTS

	1
MEMBERS IN PRACTICE	1
GUIDE	1
WELCOME	2
CONTENTS	3
THE AIA PRACTISING CERTIFICATE	6
1.0 Regulation	6
1.1 Money Laundering Regulations 2017	6
1.2 Independent Examination of Charities	7
2.0 Scope	7
2.1 Duration	7
2.2 Jurisdiction	8
3.0 Exemption	8
4.0 Eligibility	8
CONDITIONS OF ISSUE	10
1.0 Fitness and Propriety	10
1.1 Financial integrity and reliability	10
1.2 Convictions or Civil Liberties	10
1.3 Good Reputation and Character	11

1.4	Pending or Current Actions Against You	11
2.0	Ethics and standards	12
3.0	Professional Indemnity Insurance	12
3.1	Levels of Cover	13
3.2	Documentation	14
4.0	Continuity of Practice	14
4.1	Continuity Nominee	14
4.2	Continuity Agreement	15
4.3	The Legal Relationship	15
4.4	Activation of the Continuity Agreement	16
4.5	Maximum Duration of the Management of your Practice	16
4.6	The Continuity Nominee's Responsibilities	16
4.7	Remuneration of the Continuity Nominee	18
4.8	Informing Clients	18
4.9	Making a Will	19
5.0	Subscription fees	19
	CONTINUING PROFESSIONAL DEVELOPMENT	20
	MONITORING & ENFORCEMENT	21
1.0	Disciplinary Procedures	21
2.0	AIA 'Quality Assured' Logo	22

APPLICATIONS & RENEWALS	23
1.0 first practising certificate	23
2.0 Renewing your Practising Certificate	23
3.0 Application Checklist	24
NOTIFICATION REQUIREMENTS	26
MARKETING YOUR PRACTICE	28
1.0 AIA Member in Practice logo	28
2.0 Practice description	28
3.0 Designatory letters	29
4.0 Advertising in the Yellow Pages	29
SUPPORT	30
1.0 e-Publications	30
1.1 In Practice	30
1.2 Accountancy e-News	30
1.3 Tax Update	30
2.0 International Accountant	30
3.0 AIA Website	31
4.0 Discussion Forums	31
5.0 HM Revenue & Customs	31
6.0 Social Media	31

THE AIA PRACTISING CERTIFICATE

The AIA practising certificate entitles the holder to operate in public practice; sign or generate reports, accounts, certificates or tax returns concerning any person's financial affairs, whether they are an unincorporated body, sole trader or a firm.

With an AIA practising certificate you can accept an appointment as an auditor or independent examiner; promote yourself as an accountant being available to the public to sign or generate reports, accounts, certificates or tax returns; communicate with HM Revenue & Customs, banks and other financial institutions on behalf of clients, including the completion of a tax return, verifying clients' income in support of mortgage applications and other financial affairs.

You communicate with banks and other financial institutions on behalf of clients regarding their financial affairs; including verifying clients' income in support of mortgage applications.

1.0 REGULATION

In addition to holding a practising certificate governed by a recognised qualifying body and a prescribed accountancy body in Ireland there are a number of other regulatory benefits in hold an AIA practising certificate.

1.1 MONEY LAUNDERING REGULATIONS 2017

Under the regulations of the 4th EU Anti Money Laundering (AML) Directive all external accountants must be supervised for anti money laundering purposes by a designated supervisory authority. HM Treasury awarded the AIA supervisory status for its members in the Money Laundering Regulations 2017, which came into effect

on 26 June 2017 and therefore monitors all its practising members for this purpose.

1.2 INDEPENDENT EXAMINATION OF CHARITIES

The AIA is included in the Charities Act 2006 in the list of bodies whose members are able to act as independent examiners for the accounts of charities with an annual income of up to £500,000.

Guidance relating to independent examiners can be downloaded from the AIA website where additional useful links are also provided.

2.0 SCOPE

Issue of an AIA practising certificate provides authorisation for you to engage in public practice, offering accountancy and related services to sole traders, partnerships, limited companies and small charities.

Companies under the small companies' regime with a turnover up to £10.2m are not required to have a statutory audit, as a holder of an AIA practising certificate in the UK you are eligible and permitted to provide reports on accounts of such companies.

A practising certificate will not entitle the holder to carry out statutory audits, insolvency work or conduct investment business. These areas of accountancy work are regulated areas and are restricted to appropriately qualified individuals who have been authorised or licensed to undertake the work by a professional body.

2.1 DURATION

AIA practising certificates are issued for a period of up to one year and are renewable annually on 1 October. The application form, along with the relevant documents, must be completed annually to re-affirm eligibility.

2.2 JURISDICTION

The jurisdiction of the practising certificate extends only to the country in which you have been trained and where you have taken examinations in the local laws.

3.0 EXEMPTION

The AIA understands that some members may undertake accounting work for friends, families and charities. You are not required to hold a practising certificate for such work as long as the following stipulations are met:

- The accounts are not required to be audited in line with accounting standards;
- No fee or other material benefit is paid to you for the work.

This exemption is designed to allow you to use your skills and knowledge to assist family and friends and to make a contribution to your local community and charities. It is not an entry route into public practice and you must not produce letterhead purporting to be a practising firm in connection with this work, or advertise your services.

It must also be noted that if you undertake such charitable work you are still liable for claims for professional negligence. You must carefully consider whether you should take out professional indemnity insurance.

4.0 ELIGIBILITY

To obtain a practising certificate, you must have gained, post qualification, two and a half years' work experience at a sufficiently high level with a statutory auditor or an accountant in public practice.

This post-qualification experience must be recorded and include professional conduct, internal review and management and business

assurance together with experience in at least three of the following main categories of work:

- Auditing
- Financial Accounting
- Taxation
- Financial Management
- Management Accounting
- Information & Communication Technology

If you have trained in a specialist area of public practice, such as forensic accounting, then you must have completed five years' experience in the specialist field(s) in which you intend to work. Two years of this experience must be post-qualification.

CONDITIONS OF ISSUE

1.0 FITNESS AND PROPRIETY

You must be a 'fit and proper' person. To satisfy this condition the AIA will consider whether you have:

1.1 FINANCIAL INTEGRITY AND RELIABILITY

- In the last ten years, had a court judgement against you about a debt.
- In the last ten years made any compromise arrangement with your creditors.
- Ever been declared bankrupt or the subject of bankruptcy procedures.
- In respect of your creditors, signed a trust deed, made an assignment for their benefit or made any arrangements for the payment of a composition to them.

1.2 CONVICTIONS OR CIVIL LIBERTIES

- Been found guilty of any offence.
- Been subject to civil action relating to your professional or business activities or your directorship or management of any company, resulting in a court finding against you, or a settlement being agreed.
- Ever been disqualified by a court from being a director, or from acting in the management or conduct of the affairs of any company.

1.3 GOOD REPUTATION AND CHARACTER

- Had any actions taken against you restricting your trade, business or profession.
- Ever had any finding against you in respect of misconduct or malpractice in your business or profession
- Ever been subject to disciplinary finding against you by an employer or professional body.
- Ever been refused entry to or excluded from membership of any profession or vocation.
- Ever been dismissed or required to resign from any office, employment or partnership.
- Ever been disciplined or publicly criticised or subject to court order by any regulatory body or officially appointed enquiry concerned with the regulation of a financial, professional or other business activity.
- Ever been investigated about allegations of misconduct or malpractice in connection with your professional activities which resulted in a formal complaint being proved but no disciplinary order being made.

1.4 PENDING OR CURRENT ACTIONS AGAINST YOU

- Any current investigation or disciplinary procedures of the kind referred to above.
- The AIA will also take into account any matters relating to your employees, partners or directors, with relevance to public practice, insolvency work, exempt regulated activities or investment business.

2.0 ETHICS AND STANDARDS

It is important that all Members in Practice read the AIA Code of Ethics, as well as the AIA Constitutional Documents, incorporating the Memorandum of Association, Articles and Bye-Laws. As a member of the AIA, you are bound by the ethics and standards laid out in these documents.

The AIA has adopted the International Ethical Standards Board for Accountants (IESBA) *Code of Ethics for Professional Accountants* and this is available to download from the AIA website, along with the Constitutional Documents. You will require your AIA username and password to access the secure area of the website; if necessary please email



practice@aia worldwide.com.

3.0 PROFESSIONAL INDEMNITY INSURANCE

Professional Indemnity Insurance (PII) provides cover for practitioners against claims for professional negligence or loss through fraud or dishonesty. Having adequate PII is a mandatory requirement and if you hold an AIA practising certificate you must obtain a minimum level of insurance cover. It is your responsibility to obtain adequate cover with a reputable insurance company or underwriter.

When applying for a practising certificate you need to provide evidence that you have appropriate indemnity cover for claims against you arising out of your professional work, this cover must be in force for the period for which the certificate is intended to be valid.

The insurance must include two years retroactive cover for liabilities arising from circumstances not known at the time the policy was first taken out. You must ensure that your relevant insurance documents are available for inspection by the AIA at any time.

3.1 LEVELS OF COVER

The level of PII cover you require is calculated in relation to your annual fee income. PII must provide cover in respect of all civil liability incurred in connection with the conduct of a firm's business by the partners, directors or employees.

The limit of PII you require is dependent upon your total income for the previous accounting year. Your total income is the cumulative total of your professional charges and all other income received through your business, including commissions retained.

The regulations set the minimum level of PII you are required to hold. You should consider the risk profile of your work and your clients and decide whether you need to hold PII in excess of the minimum requirements.

The minimum limit of indemnity on PII for all Members in Practice must be:

1. If your total income in the previous accounting year is less than £400,000 (exclusive of VAT etc.), the minimum amount of indemnity must be equal to two and a half times the total income, or £50,000 in the case of a sole practitioner, or £100,000 in any other case, whichever is the greatest.
2. If your total income in the previous accounting year is over £400,000, the minimum amount of indemnity must be equal to £1 million.

The maximum permitted excess for PII is £20,000 or two percent of the level of indemnity for each and every claim, whichever is the lowest amount.

It is your responsibility to ensure that the PII cover remains in place throughout the period your practising certificate is in force and that cover is maintained for two years following cessation of your practice. This is to cover instances where claims are made at a later date for work undertaken while you were in practice.

3.2 DOCUMENTATION

You are required to provide copies of your PII policy certificate when applying for your practising certificate. You must also keep records of any insurance claims made under these policies. The policies and any claims records may be inspected by the AIA as part of their monitoring process.

4.0 CONTINUITY OF PRACTICE

4.1 CONTINUITY NOMINEE

For the period that your practising certificate is in force, you must ensure that you have in place a written continuity agreement with another accountant or firm of accountants to act as a 'nominee.'

The agreement provides for the nominee to be responsible for your practice in the event of death or indisposition. It is mandatory that a written continuity agreement be made and this may be inspected by the AIA as part of the monitoring process.

In the case of an incorporated firm, continuity can be assured by providing for it in the memorandum and articles of association.

If you are a partner or a director, this agreement may be made with the equivalent level practising certificate holder within the practice. If you are a sole practitioner, you must enter into an agreement with another practising accountant or firm.

The nominee must be based in the same country as you and be authorised to carry on your work. If you practise in more than one country, you must appoint separate nominees for each country you practise in.

When choosing a continuity nominee you should try and find a compatible practice, where procedures, fee structures and the type of work undertaken are similar. You should also consider practical issues such as location, staff availability, technical skills and client base.

It is necessary that you ensure that your continuity nominee is made aware of your practices and procedures so that should they be called upon to act they will be more effective in their role. The AIA advocates that you meet with your nominee(s) at regular intervals to ensure that they have current information about the practice. You are also encouraged to review your continuity agreements at periodic intervals to ensure that they are still appropriate.

4.2 CONTINUITY AGREEMENT

The AIA requires continuity agreements to be formalised in writing. The agreement could constitute an exchange of letters between yourself and your nominee, in this event they should be written on the respective practice letterhead and signed by yourself and your nominee. Whatever format you decide on, there are certain matters which must be included:

4.3 THE LEGAL RELATIONSHIP

The precise nature of the legal relationship between yourself and your continuity nominee should be clarified. It is recommended that if you have no intention of forming a partnership with your nominee, then the agreement should include a clause which clearly states this.

4.4 ACTIVATION OF THE CONTINUITY AGREEMENT

You should agree and document a set of procedures that are to be implemented in the event of your indisposition or death. You may wish to appoint additional representatives within the agreement who may deliver notices and documents to your nominee. You should also decide what proof is required of death or incapacity and whether matters should be confirmed by a medical practitioner. Also consider what would happen if the continuity agreement came into effect as a result of indisposition and you subsequently die during the management period.

It is advised that when the continuity agreement is brought into operation, this is confirmed in writing by your representative and the format of this letter should be outlined in the agreement. You may also wish to consider agreeing a notice period after which the nominee will take over management of your practice.

4.5 MAXIMUM DURATION OF THE MANAGEMENT OF YOUR PRACTICE

You should decide upon a fixed term for the agreement after which it will terminate. The agreement must also include provisions in the event that this fixed term may need to be extended. However, it is not recommended that an agreement is repeatedly extended. The AIA advises that any amendments to the agreement are made by mutual consent and supported by written evidence, signed by both parties.

4.6 THE CONTINUITY NOMINEE'S RESPONSIBILITIES

The agreement should clarify the obligations placed on you, your nominee and your representatives. With regard to the nominee's management of your practice, you may wish to include which professional bodies' rules are to be adhered to by the nominee, the

standard of management you expect and whether you require the nominee to abide by the terms of your PII.

The AIA should be notified in the event that a continuity agreement is activated and you should specify whose responsibility it is to give this notification. You are also required to notify your PII provider and again this responsibility should be specified clearly; you may also wish to set time limits for these notifications to take place.

The nominee must also inform their own insurer. In addition to PII, you should consider whose responsibility it is to maintain building and contents insurance and other policies.

A further consideration is the maintenance of your books and records and you may wish to include a specific clause to highlight this. It is your responsibility to make sure that you have established procedures in place and your records are up to date. If your practice is highly computerised then you may have to specify procedures relating to specialist systems and security, particularly if your insurance cover is dependent on any of the security procedures. You should also discuss with your nominee how you wish yourself or your representatives to monitor the management of your practice.

Even if you are indisposed and unable to carry on the management of your practice, you will continue to hold a practising certificate and you should make provisions for relevant fees to be paid and make any necessary submissions.

You are also recommended to allocate responsibility for compiling, submitting and managing tax and VAT returns.

The agreement should clearly state what responsibilities fall within the nominee's remit and what levels of authority they have been granted in specific areas, such as the recruitment and dismissal of staff, operation of bank accounts etc. Different levels of authority may be more appropriate to certain areas or under certain

circumstances, depending on how severely you are incapacitated. You should try and account for as many situations as possible and decide who has the deciding vote when your representatives are unable to reach a unanimous decision.

It may be appropriate to include a confidentiality clause in the agreement.

The general administration of your practice should be discussed and you may wish to focus on the following areas: scale of fees for charging clients; credit control; credit agreements; recruitment and dismissal of staff; and operation of bank accounts.

4.7 REMUNERATION OF THE CONTINUITY NOMINEE

You must agree terms on which your nominee will be remunerated. It is also reasonable for the nominee to be refunded for expenses incurred and your agreement should also cover this eventuality.

4.8 INFORMING CLIENTS

Clients should be informed that there is a continuity agreement in place to ensure that service to them is uninterrupted. You may wish to draft a letter to be sent to your clients in the event that your continuity arrangements come into effect and to specify a timescale for them to be disseminated. The name and professional designation of the nominee should be disclosed on your letterhead at the earliest possible convenience once the arrangement has been activated.

A model continuity agreement is available upon request from



practice@aiaworldwide.com.

4.9 MAKING A WILL

In addition to having a current continuity agreement in place, the AIA would advise you to make a will and appoint executors to administer your estate. It is recommended that one of the executors is professionally qualified.

Executors can act at once to protect your practice, however if you die intestate your administrators will have no authority to act until they have been granted a Grant of Letters Administration or Scottish equivalent.

The management arrangements made under the continuity agreement cannot be put into effect until this authority has been granted. The delay in obtaining this may result in your affairs and those of your clients not being properly managed.

You are urged to inform your executors and family of the existence and purpose of the continuity agreement and where they can find it. In the event of your death your representatives will be able to find the agreement quickly and will be able to carry out your wishes accordingly.

5.0 SUBSCRIPTION FEES

Practising certificates will only be issued to members who are up to date with their annual subscription and other fees.

CONTINUING PROFESSIONAL DEVELOPMENT

All AIA members are required to undertake Continuing Professional Development (CPD); you must ensure you have the knowledge and skills to fulfil your role and responsibilities. You are required to complete at least 120 units of relevant CPD activity in each rolling three-year period, of which 60 units must be verifiable. You must complete a minimum of 20 units of verifiable CPD each year.

You are required to provide an Annual Declaration to the AIA on 1 October each year. The declaration will ask you to confirm that you have undertaken the required CPD hours and that you have selected activities which are relevant to your role and responsibilities. You must also complete a continuous record of the CPD activities you have undertaken. This can be completed online through the AIA website or CPD Records are available on request. If completed manually, the Record must be returned annually with the Annual Declaration.

You must maintain evidence supporting your CPD Record for each rolling three-year period. As part of the AIA's monitoring process, a sample of returns will be selected and the AIA may contact you to ask for evidence demonstrating that CPD units have been completed and are relevant to your development needs.

Further information regarding CPD requirements can be found in the CPD Guidelines or on the AIA website.

MONITORING & ENFORCEMENT

When you apply for or renew your practising certificate, you agree to co-operate with the AIA in its Quality Assurance Programme, with regards to monitoring and enforcement of compliance with the AIA Bye-Laws, the practising regulations as detailed in this Guide and the Money Laundering Regulations 2017.

As part of the AIA's Quality Assurance Programme, you will be subject to regular monitoring visits designed to ascertain the level of compliance with the above, by enabling you to demonstrate that you have adequate policies and procedures in place, which can be verified by an AIA Quality Assurance Adviser.

Information on the frequency, purpose and structure of monitoring visits, advice on how to prepare for monitoring and the provision of post visit guidance are available in the separate AIA publication; 'Monitoring Visit Guide,' which is available from the AIA website.

For further information about Money Laundering Regulations please refer to the AIA Anti-Money Laundering Guide, which can be downloaded from the AIA website.



<http://www.aiaworldwide.com/members/public-practice.html>

1.0 DISCIPLINARY PROCEDURES

The AIA disciplinary procedures contend with professional misconduct and breaches of regulations which may bring AIA or the accountancy profession into disrepute or which may be of public concern.

Disciplinary matters will be referred to and dealt with by the Disciplinary Committee.

AIA's disciplinary procedures comply with the UK Human Rights Act 1989 and with the laws of natural justice. They are subject to oversight by the appropriate regulatory authorities. The regulations leading the disciplinary procedures are detailed in the AIA Constitutional Documents. All complaints made against members are handled in line with the stated disciplinary procedures.

2.0 AIA 'QUALITY ASSURED' LOGO

If you have successfully passed through the first monitoring visit, you may be authorised to use the 'AIA Quality Assured' logo. AIA firms which apply procedures considered by the accountancy profession to be 'best practice,' will be entitled to use this logo on their business stationery. If at subsequent monitoring visits these high standards are not met, then the entitlement to use the logo may be removed.



Issuing first practising certificates and processing renewal applications for Certificates is the responsibility of the Members in Practice Section in Membership Services. All queries regarding your practising certificate should be directed to this section. Membership Services will also deal with any queries you may have on technical, practice management and ethical issues.

APPLICATIONS & RENEWALS

1.0 FIRST PRACTISING CERTIFICATE

If you are applying for your first practising certificate, you must complete the relevant sections on the Application Form. Your application must include details of the work experience you have gained prior to application; you are required to have completed two and a half years post-qualification experience with a statutory auditor or accountant in public practice.

AIA will write to the named statutory auditor or public accountant to authenticate the experience you have gained, to confirm it was of a satisfactory level of responsibility and that it encompasses professional conduct; accounting; business advice; taxation; business assurance; internal review and management. This is to enable you to practise in such areas without supervision. The statutory auditor or public accountant must also verify that you have experience in preparing or auditing accounts of limited companies.

You must also provide details of Continuing Professional Development (CPD) undertaken during this post-qualifying experience and include evidence of Professional Indemnity Insurance (PII) as required by AIA's Bye-Laws. You must satisfy the AIA Council that you are a fit and proper person to undertake public practice.

2.0 RENEWING YOUR PRACTISING CERTIFICATE

Your practising certificate must be renewed annually on 1 October. To renew your practising certificate you must complete the relevant sections on the Application for Renewal of a Practising Certificate form. Your application must also include details of CPD undertaken in the past year. In addition, your completed form must be accompanied by:

- The current fee for renewal;
- A copy of your practice letterhead;
- A copy of the current Professional Indemnity Insurance.

You must also nominate an office or member to continue the practice in the event of your indisposition. The 'nominee' must also sign the application to verify their own fitness and propriety.

3.0 APPLICATION CHECKLIST

ALL APPLICATIONS

- Application form
- CPD Record (or you must ensure your online record is up to date)
- Copy of your company letterhead
- Copy of your current Professional Indemnity Insurance (PII)
- Copy of your continuity agreement
- Details relating to alternative supervisory arrangements

FIRST-TIME APPLICATIONS

- Application form
- CPD Record (or you must ensure your online record is up to date)
- Copy of your company letterhead
- Copy of your current Professional Indemnity Insurance (PII)
- Copy of your continuity agreement
- Details relating to alternative supervisory arrangements

NOTIFICATION REQUIREMENTS

To help the AIA keep information about practitioners up to date, you are required to notify us of various matters that affect your practice. The AIA requires immediate written notice, 28 days in advance where possible, of:

- Change to your name;
- Change in the address of your practice;
- If you open or close a branch office or a firm;
- If you acquire all or a significant portion of another firm's practice;
- The sale of your practice or a significant portion of it;
- The cessation of your practice;
- The appointment of a receiver, administrator, trustee, judicial factor or sequestrator of your assets;
- The application or notice to dissolve a partnership or winding-up your company;
- The granting, refusal or revocation of a professional qualification;
- The imposition of sanctions or disciplinary measures on yourself or your partners/directors by any regulatory authority or professional body;
- Proceedings with regard to a conviction or offence involving fraud or dishonesty;
- Disqualification as a director of a company;
- Commencement of a police investigation into any matter related to public practice;

- Claims against your PII; and
- Other pertinent information relating to your fitness and propriety.

Any changes should be notified on company letterhead and clearly headed “Notification of Practice Changes.” Unless notifications impact on your continued authorisation, they will not be acknowledged. You are advised to keep copies for your own records.

MARKETING YOUR PRACTICE

1.0 AIA MEMBER IN PRACTICE LOGO

If you hold an AIA practising certificate, you are entitled to use the 'AIA Member in Practice' logo on your business stationery. To request a copy of the logo for your use, please email



practice@aiaworldwide.com.

The logo should not be altered or distorted in anyway, and it should only be used in the colours in which it is provided. More guidance about the logo's use is provided in the AIA Brand Guidelines which will be issued with the logo.



2.0 PRACTICE DESCRIPTION

You can also describe your practice as 'International Accountant' in the case of a sole practitioner or 'International Accountants' in the case of a partnership or firm. Alternatively, you may prefer to refer to your company as 'an AIA Practice.' These descriptive terms should not form part of a registered name as they relate directly to you and not to the practice itself. Sole practitioners can only use the plural form 'International Accountants' if you practise under a name other than your own personal name.

If you are a sole practitioner, you can also add the phrase “Member of the Association of International Accountants” to the foot of your stationery. In the case of partnerships and firms, if all the principals in your practice are International Accountants, then you can include “Members of the Association of International Accountants” at the foot of your stationery.

Practice names and descriptions should not be disingenuous; for example sole practitioners are not able to add “and Partners” to their company name. If you wish to add “and Associates” to your company name then you are required to have two or more verifiable associations or consultancies in place.

3.0 DESIGNATORY LETTERS

The AIA designatory letters, AAIA and FAIA, should be used on practice stationery. Consideration should be given to the inclusion of other designatory letters or letters relating to service or civil honours. Generally it is better to list only relevant designations.

You should also display your AIA membership certificate and practising certificate prominently in your offices.

4.0 ADVERTISING IN THE YELLOW PAGES

Make the most of your Yellow Pages advertising by opting to advertise under the AIA banner, gaining the benefit of display advertising at lineage rates and harnessing the power of the AIA to achieve a larger advertisement with greater impact. Please contact the Yellow Pages in your local area for more information.

SUPPORT

1.0 E-PUBLICATIONS

1.1 IN PRACTICE

In Practice is a monthly e-publication for AIA Members in Practice. You should automatically receive this e-publication, but can also subscribe at any time by emailing



newsdesk@aiaworldwide.com.

1.2 ACCOUNTANCY E-NEWS

The weekly Accountancy e-News keeps members up-to-date with the latest news and developments from the profession.

1.3 TAX UPDATE

The Tax Update is a quarterly round-up of all things tax.

2.0 INTERNATIONAL ACCOUNTANT

International Accountant is published six times a year and is designed to convey news of accountancy innovations and developments, economic and management issues that will interest and benefit AIA members.

3.0 AIA WEBSITE

The AIA website contains a wealth of technical information pertinent to you.



www.aiaworldwide.com.



<http://www.aiaworldwide.com/members/public-practice.html>

4.0 DISCUSSION FORUMS

The AIA has developed a dedicated discussion forum for AIA members on our website; you can post comments and questions and can interact with other members, AIA staff and technical advisers.

5.0 HM REVENUE & CUSTOMS

The AIA and HMRC are working in partnership to ensure that all members have easy access to the latest information from HMRC, including rates, deadlines and guidance.

6.0 SOCIAL MEDIA

The AIA is actively embracing social media as a channel of communication with members and we can be found on: Facebook –

www.facebook.com/AIAworldwide; Twitter – @AIA1928; and LinkedIn – Search Groups for AIA - Association of International Accountants.



AIA

THE ASSOCIATION
OF INTERNATIONAL
ACCOUNTANTS