

## **Service Levels (including Service Standards) for Committee Members, Legal Advisers, Assessors and Regulatory Assessors**

1. These service levels (including service standards) (referred to as '**Service Standards**') set out the essential service standards and service levels expected of Committee Members (which includes Accountant Panel Members, Lay Panel Members, and the Chair), Legal Advisers, Assessors and Regulatory Assessors (all together referred to as '**Panel Members**').
2. All Panel Members are contractually obliged to exercise reasonable skill, care, and diligence in the provision of services to ACCA. Part of this includes a responsibility to maintain professional competence, independently undertake skills training and maintain self-development in accordance with this Framework.
3. The Service Standards seek to be both constructive and an evidence-based assessment to assist the Panel Member in ensuring that they understand and can meet the Service Standards required in the discharge of their services.
4. The Service Standards will be reviewed annually by the Appointments Board.
5. The Service Standards apply to all Panel Members.

### **Application of the Service Standards**

1. Table 1 provides information as to the expected Service Standards of any Panel Member.
2. Tables 2-6 set out additional Service Standards which are also applicable to certain service types.

**TABLE 1: Service Standards applicable to all Panel Members**

	<b>Service Standards</b>
<b>Working within a legal framework</b>	<ul style="list-style-type: none"> <li>• Able to demonstrate an up to date understanding of the legal framework, the legal tests to be applied and the rules of procedure.</li> <li>• Able to demonstrate an up-to-date knowledge and understanding of ACCAs Guidance especially that applicable to the relevant role and committee.</li> <li>• Able to demonstrate up to date knowledge and understanding of the relevant regulations as set out in the ACCA Rulebook.</li> <li>• Able to demonstrate an understanding of the function of the forum (including committee, assessment etc.) in relation to public protection, maintaining the public confidence in the profession (public interest), declaring, and maintaining proper standards of conduct.</li> <li>• Able to balance public protection and public interest against other issues appropriately.</li> <li>• To understand and correctly apply the delegated powers vested in the role.</li> <li>• To understand and demonstrate required conformity with applicable data protection laws and other requirements including those relating to confidentiality and data retention and destruction;</li> </ul>
<b>Analysis and decision-making skills</b>	<ul style="list-style-type: none"> <li>• Be able to demonstrate clear evidence of having read and understood the information provided (including, the contents of any papers);</li> <li>• Be able to demonstrate the ability to analyse large volumes of written, complex material.</li> <li>• Be able to understand the evidence presented.</li> <li>• able to make an objective assessment of the evidence and identify key issues.</li> <li>• Be able to articulate the ways (with reasons) in which public protection and public interest have been balanced against other issues appropriately.</li> <li>• Be able to express their thinking clearly, identifying relevant points from all sources of evidence (including where applicable, on the papers, from the parties, documentation etc.)</li> </ul>
<b>Collaboration and communication skills</b>	<ul style="list-style-type: none"> <li>• Be able to refer to relevant documents within the papers.</li> <li>• Be able to fully participate in remote meetings and events as though they were face to face.</li> <li>• Be able to constructively challenge the views of others.</li> <li>• To treat all those with whom they interact in the course of providing services to ACCA with courtesy, respect, and dignity.</li> <li>• To respond to ACCA communications promptly and appropriately;</li> </ul>
<b>Integrity and impartiality</b>	<ul style="list-style-type: none"> <li>• To act with integrity and discretion.</li> </ul>

	<ul style="list-style-type: none"> <li>• To be sensitive to issues of equality and diversity including when examining the evidence, during discussion (where applicable) and decision-making.</li> <li>• To adopt an objective approach avoiding bias or prejudice.</li> <li>• Be able to recognise a conflict of interest and to promptly raise it (in the appropriate forum) where applicable;</li> </ul>
<b>Drafting Skills</b>	<ul style="list-style-type: none"> <li>• Be able to demonstrate adherence to ACCA formatting &amp; documentation requirements (including ensuring that documentation is spell-checked)</li> </ul>
<b>IT skills</b>	<ul style="list-style-type: none"> <li>• Be able to easily review and analyse information electronically.</li> <li>• Be able to demonstrate proficient use of all information technology appropriate to their role including where applicable to meetings (including MS Word, Excel, PDF, Outlook, Zoom, cloud-based sharing (e.g.: SharePoint) and Teams).</li> <li>• To have a good understanding of Data Security and the importance of maintaining confidentiality at all times.</li> <li>• To have access to modern hardware which is capable of operating the software that ACCA uses and update the equipment or software used in a timely manner.</li> </ul>

**TABLE 2: Additional Service Standards applicable to all Committee Members (including Audit Monitoring Committee Members)**

	<b>Service Standards</b>
<b>Analysis and decision-making skills</b>	<ul style="list-style-type: none"> <li>• To actively and constructively participate in discussion and structured decision-making having regard for the procedural and/or legal tests to be applied; proportionality; and any legal and any regulatory guidance provided by the legal adviser.</li> <li>• Be able to make decisions within an appropriate timeframe</li> </ul>
<b>Collaboration and communication skills</b>	<ul style="list-style-type: none"> <li>• Being attentive throughout the hearing or meeting</li> <li>• Be able to compromise and accept the majority view if necessary.</li> <li>• Be punctual and attentive throughout the hearing or meeting.</li> <li>• Listens to the views of participants with particular regard to their role as Chair, accountant, or lay member.</li> <li>• Asks clear, concise, and relevant questions in an appropriate manner.</li> </ul>

**TABLE 3: Additional Service Standards applicable to all Audit Monitoring Committee Members**

The Audit Monitoring Committee has a distinct role, and meetings operate differently (i.e.: in the absence of a member, a case presenter, and a legal adviser; the meetings are not chaired).

	<b>Service Standard</b>
<b>Working within a legal and regulatory framework</b>	<ul style="list-style-type: none"> <li>• Be able to demonstrate “up to date” knowledge and understanding of the Regulatory Board Policy Statement and Regulatory Guidance on Audit Monitoring and ACCA's approach to non-compliance with auditing standards.</li> <li>• Be able to demonstrate an understanding of the Committee's function and powers and the role of its accountant and lay members.</li> </ul>
<b>Technical skills – Accountant Member</b>	<ul style="list-style-type: none"> <li>• Be able to demonstrate in-depth and up-to-date expert knowledge of auditing standards and audit practice.</li> <li>• Can apply knowledge proportionately and appropriately.</li> </ul>
<b>Overseeing due process</b>	<ul style="list-style-type: none"> <li>• Ensures that an arms-length approach is applied, due process is followed, key aspects of each inspection are fully considered, and consistency is applied in determining outcomes.</li> </ul>
<b>Analysis and decision-making skills</b>	<ul style="list-style-type: none"> <li>• Actively and constructively participates in discussion and structured decision-making having regard to the legal framework.</li> <li>• Be able to make decisions within an appropriate timeframe.</li> </ul>
<b>Drafting skills</b>	<ul style="list-style-type: none"> <li>• Records each aspect of the committee's decision and observations in the appropriate section of the Decision Form template.</li> <li>• Ensures the decision and observations reflect the collective views of the committee.</li> <li>• Ensures the decision on the outcome of the audit inspection is well reasoned and in accordance with ACCA's regulatory framework.</li> <li>• Can ensure that observations on the consistency of the monitoring process are clearly written and aligned with the prescribed approach.</li> <li>• Be able to use clear and concise language to enable the key points, reasons, and decision to be understood.</li> <li>• Can confirm that the Decision Form is spell-checked and correctly formatted.</li> </ul>

**TABLE 4: Additional Service Standards applicable to all Chairs**

	<b>Service Standard</b>
<b>Management of the hearing</b>	<ul style="list-style-type: none"> <li>• Can identify the issues in the case and elicits relevant evidence, opinions, and advice.</li> <li>• Can conduct the proceedings in accordance with the Rulebook.</li> <li>• Can explain the process to unrepresented parties to the hearing.</li> <li>• Can provide appropriate leadership throughout the hearing.</li> <li>• Can manage time effectively, allowing sufficient time for breaks and deliberation.</li> <li>• Can ensure the committee acts proportionately to strike a fair balance between the rights of the relevant person and the public interest to proceed expeditiously.</li> <li>• Can ensure that the hearing is conducted so as to effect a timely determination of the issues.</li> </ul>
<b>Leadership skills</b>	<ul style="list-style-type: none"> <li>• Can facilitate discussion and structured decision-making.</li> <li>• Can ensure all committee members actively participate in discussion and decision-making.</li> <li>• Values the contribution of committee members.</li> <li>• Can provide feedback to members when appropriate and reports any exceptional performance to the Board.</li> <li>• Can demonstrate courtesy toward all participants.</li> </ul>
<b>Drafting Skills</b>	<ul style="list-style-type: none"> <li>• Can ensure the determination is well reasoned and reflects regulations and ACCA's Rulebook ensures the determination reflects the collective views of the committee.</li> </ul>

**TABLE 5: Additional Service Standards applicable to all Legal Advisers**

	<b>Service Standard</b>
<b>Working within a legal framework</b>	<ul style="list-style-type: none"> <li>• Can demonstrate expert "up to date" knowledge and understanding of the relevant ACCA regulations.</li> </ul>
<b>Analysis and decision-making skills</b>	<ul style="list-style-type: none"> <li>• Able to highlight legal issues arising from the issues.</li> <li>• Able to provide legal advice within an appropriate timeframe.</li> </ul>
<b>Collaboration and communication skills</b>	<ul style="list-style-type: none"> <li>• Able to explain any relevant legal, evidential, or procedural issues to the committee and the parties in language that is easily understood by all.</li> <li>• Be punctual and attentive throughout the hearing.</li> <li>• Ask clear, concise, and relevant questions in an appropriate manner.</li> </ul>

	<ul style="list-style-type: none"> <li>• Able to listen attentively to the views of colleagues, and any other parties (including any third parties) to the hearing or meeting.</li> </ul>
<b>Drafting skills</b>	<ul style="list-style-type: none"> <li>• Able to draft final decisions using clear and concise language so that persons unconnected with the proceedings understand the findings, reasons, and decisions.</li> <li>• Can ensure that the determination reflects the collective view of the committee and the appropriate legal analysis and advice.</li> </ul>

**TABLE 6: Additional Service Standards applicable to all Assessors**

	<b>Service Standards</b>
<b>Working within a legal framework</b>	<ul style="list-style-type: none"> <li>• Can demonstrate an expert understanding of the legal and regulatory frameworks, the legal tests to be applied and the rules of procedure including as described within the relevant Guidance.</li> <li>• Can demonstrate expert knowledge and understanding of the relevant ACCA regulations.</li> </ul>
<b>Analysis and decision-making Skills</b>	<ul style="list-style-type: none"> <li>• Be able to highlight legal or technical issues arising.</li> <li>• Be able to complete an assessment within an appropriate timeframe.</li> </ul>
<b>Collaboration and communication skills</b>	<ul style="list-style-type: none"> <li>• Be able to refer others to relevant documents within the papers.</li> <li>• Be able to explain any relevant legal, technical, evidential, or procedural issues in language that is easily understood by all.</li> <li>• Be able to clearly direct further investigations, information, or evidence to form or inform a decision.</li> <li>• Be able to exercise permitted discretion to obtain independent legal, technical, or other advice as may seem appropriate to progress the assessment.</li> </ul>
<b>Drafting skills</b>	<ul style="list-style-type: none"> <li>• Able to draft reports and decisions using clear and concise language so that persons unconnected with the complaint or monitoring visit understand the findings, reasons, and decisions.</li> <li>• Able to ensure that the determination reflects the appropriate legal or technical analysis.</li> </ul>