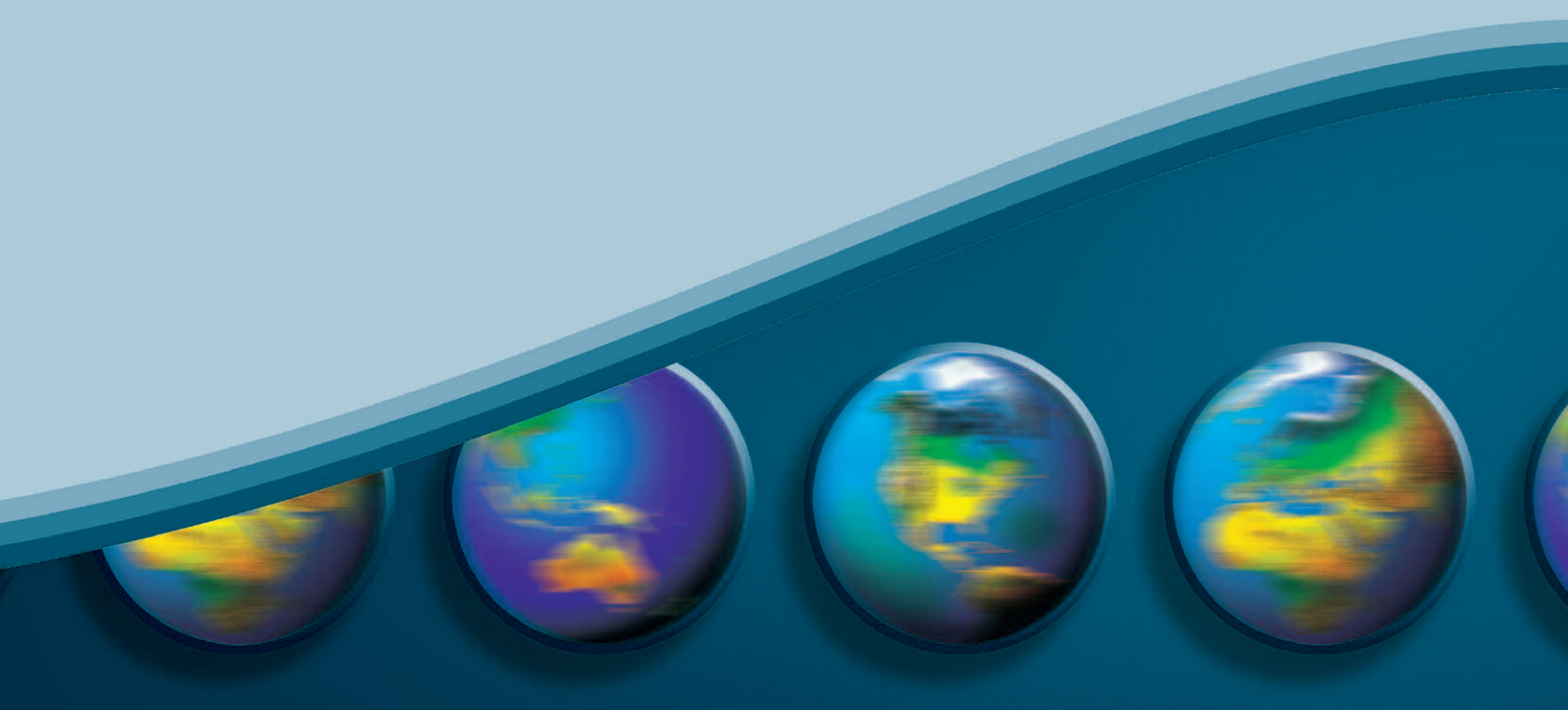




BAKER TILLY  
INTERNATIONAL

## Good Members Guide

4th edition



# GOOD MEMBERS GUIDE

## Introduction

Our network and its independent members aspire to be recognised, both nationally and internationally, as being of the highest professional quality, delivering first class services with integrity to a diverse client base.

Very often what differentiates our members and their service offering from the competition is the professional manner in which they work together with their clients and with other member firms. This Good Members Guide acts as a reminder and, in some instances, a checklist of how we should conduct ourselves both within the network and externally. It is the responsibility of each person in each of our member firms to follow the Guide consistently and appropriately and help others to do so.

When non-compliance with the Guide by any member firm is reported, steps will be taken to investigate and, if appropriate, remedy the situation.

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# GOOD MEMBERS GUIDE

## 1. Baker Tilly International Mission and Vision

### 1.1 Mission

The mission of Baker Tilly International is to operate a network whose members deliver, with integrity and objectivity, superior independent audit, accounting, tax and financial services to clients through global resources and relationships.

### 1.2 Vision

Baker Tilly International is widely recognised as a global network of closely aligned, premier, independent accounting firms serving leading national and global organisations.

This recognition reflects the quality, broad intellectual capabilities, depth of talent, specialised industry expertise, integrity and stature of our member firms.

Collaboration, facilitated by Baker Tilly International, enables our member firms to prosper with a unique, sustainable competitive advantage in their markets.

## 2. Baker Tilly International Criteria for Membership

The following represent the criteria against which all existing and potential members are evaluated. Individually, these criteria are not conditions for membership and each member is considered in its own particular circumstances:

- The firm's management should be committed to the Baker Tilly International vision and be prepared to commit resources to help achieve it
- The firm should be ranked within the top 10 in its local market. Whether this is judged nationally or regionally will depend on the structure of the profession in that location. The firm should have a significant presence in the key cities in its country/region
- The firm should have a demonstrated record of integrity and of success, measured quantitatively and/or qualitatively
- The firm should be able to offer, as a minimum, the following core services: audit; accounting; and tax. There should be in-depth expertise in these areas. In certain locations it may be a professional requirement for certain of these services to be provided by separate "associated" firms
- The firm should be committed to sharing industry expertise and service capabilities with other independent members.

## 3. Baker Tilly International Code of Conduct

### 3.1 Core Values

Member firms should demonstrate our core values of **integrity, independence, quality, excellence, teamwork** and **leadership**. This includes:

- **Leading from the top** giving consistent messages on the importance of quality control
- **Delivering a quality service** with an emphasis on integrity and competencies and complying with all relevant regulations and guidance
- **Monitoring their system of quality control** and carrying out a periodic inspection of engagements
- **Committing to transparency** by participating in independent internal and third party reviews
- **Acting ethically** in accordance with all relevant standards and guidance
- **Only acting for appropriate clients; ensuring that the firm has the relevant skills**
- **Retaining capable and competent staff** giving due attention to the firm's human resources policies and procedures.

As professional advisers, our member firms help their clients address complex business issues and aim to enhance their ability to build value, manage risk and improve performance. They take pride in the fact that their services add value by helping to improve transparency, trust and consistency of business processes. In order to succeed in these endeavours, our members must continue to grow and develop, both as individuals and as businesses. Adhering to the core values will help to achieve this growth.

Whilst our members carry out their business within the framework of their internal policies which comply with applicable professional standards, laws and regulations, we acknowledge that these rules do not govern all types of behaviour. As a result, we have a Code of Conduct for all Baker Tilly International member firms and their staff.

Everyone within the independent member firms of Baker Tilly International has an obligation to know and understand both the guidelines contained in the Code and also the values upon which they are based, and to help others do the same.

While the Code provides guidance on standards of integrity and business conduct, no code can address every situation that individuals may encounter. It is not therefore a substitute for the ongoing responsibility of all members to exercise good judgment and to seek additional guidance as necessary from those responsible for business conduct matters within their firm.

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## 3.2 Upholding the Baker Tilly International Name

Member firms' clients and the partners and staff in those firms trust the Baker Tilly International brand. This is based on the professional competence and integrity that those partners and staff demonstrate in their work.

Our members seek to serve only those clients whom they are professionally competent to serve and who themselves meet appropriate standards of legitimacy and integrity.

## 3.3 Behaving Professionally

Our members deliver professional services in accordance with the Baker Tilly International Quality Standard.

The Baker Tilly International Quality Standard states that our members are expected to conduct all aspects of their business to the highest of professional standards, to maintain integrity and to keep in good standing in their local business community.

They should comply with all national standards applicable to all aspects of their work. These include auditing, independence and any other standards issued in a member's country which impact on their work. They are also expected to comply with the IFAC Code of Ethics and to carry out audits to standards no lower than those contained in IFAC's International Standards on Auditing.

Members should also comply with IFAC's International Standard on Quality Control (ISQC) 1. This requires that each member firm establishes a system of internal quality control designed to provide it with reasonable assurance that the firm and its personnel comply with professional standards and regulatory and legal requirements, and that reports issued by the firm or engagement partner are appropriate in the circumstances.

Our members offer only those services that they are able to deliver and endeavour to deliver no less than their commitments.

Although operating in a competitive environment, our member firms only engage in practices that are legal and ethical.

Our members aim to avoid conflicts of interest. Where potential conflicts are identified and our members believe that the respective parties' interests can be properly safeguarded by the implementation of appropriate procedures, they will implement such procedures.

Our members value their independence of mind and are committed to ensuring that their independence is not compromised or perceived to be compromised. They protect their clients' and other stakeholders' trust by adhering to regulatory and professional standards which are designed to enable them to achieve the objectivity necessary in their work. They address any circumstance that impairs or could appear to impair their objectivity.

When faced with difficult issues or issues that could compromise another member firm, our members consult appropriate individuals before taking action.

## 3.4 Confidentiality

Our members respect the confidentiality and privacy of their clients, their people and all others with whom they do business. Unless authorised, they do not utilise confidential information for personal use, or to benefit a third party. They disclose confidential information or personal data only when necessary, when appropriate approval to do so has been obtained and/or when they are compelled to do so by legal, regulatory or other professional requirements.

The principle of confidentiality imposes an obligation to refrain from:

- Disclosing outside the firm confidential information acquired as a result of professional and business relationships without proper and specific authority, or unless there is a legal or professional right or duty to disclose
- Using confidential information acquired as a result of professional and business relationships to personal advantage or the advantage of third parties.

Our members should maintain confidentiality even in a social environment and be alert to the possibility of inadvertent disclosure, particularly in circumstances involving long association with a business associate or a close or immediate family member.

Our members should also maintain confidentiality of information disclosed by a prospective client.

Staff under the member firm's control and persons from whom advice and assistance is obtained should also respect the duty of confidentiality.

The need to comply with the principle of confidentiality continues even after the end of a relationship between a member firm and a client or employer. When a professional accountant changes employment or a firm acquires a new client, they are entitled to use prior experience. However, they should not use or disclose any confidential information either acquired or received as a result of a professional relationship.

## 3.5 Respecting Others

Our members treat their partners, staff, clients, fellow independent members of Baker Tilly International and others with whom they do business with respect, dignity, fairness and courtesy.

Our members take pride in the diversity of their workforce and view it as a competitive advantage to be developed.

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Our members are committed to maintaining a work environment that is safe and free from discrimination or harassment.

Our members invest in the ongoing enhancement of the skills and abilities of their partners and staff.

## 3.6 Corporate Citizenship

Our members act in a socially responsible manner, within the laws, customs and traditions of the countries in which they operate, and contribute in a responsible manner to the development of communities.

Our members are committed to supporting international and local efforts to eliminate corruption and financial crime.

## 4. Display and Use of the Baker Tilly and Baker Tilly International Names

### 4.1 General Requirements

Except where prohibited by local or national regulations, all members are expected to indicate their independent membership of Baker Tilly International on office signage, letterhead, emails, business cards and marketing materials (including websites) in accordance with the Baker Tilly International style manuals.

The recommended format for email signatures is:

- Name
- Position
- Contact information
- The words "An Independent Member of Baker Tilly International".

The Baker Tilly name can only be used in accordance with the agreements signed by the member firm, and only those firms, as so permitted, have the right to perform professional services using the Baker Tilly name in any way. The rules to be adopted by such firms are set out in a separate document and supported by separate branding guidelines. Under no circumstances can any work be carried out by a member using the Baker Tilly International name. In addition, no proposal for work can be issued using the Baker Tilly International name. However, in both these circumstances it is acceptable to state that the member firm is an independent member of Baker Tilly International.

Members should take every opportunity to promote, both nationally and internationally, the name of the network. Areas where this is possible include press releases, interviews and articles issued by members of the firm and advertisements for staff or services. This can also be achieved by using the press releases that are issued from time to time by headquarters.

### 4.2 Users of the Baker Tilly Name

Where members have been authorised to use the Baker Tilly name, such authorisation is given for specific entities only. Any member wishing to extend the use of the name to any of its other entities may only do so after obtaining written authorisation from headquarters.

### 4.3 Prefix Name Use for International Work

The following guidance applies to those member firms that have entered into an additional agreement with Baker Tilly International to permit them to use the Baker Tilly name as a prefix and where that name is only used for international work.

Separate letterhead and business cards should be printed using the name of the Baker Tilly entity. In addition, a separate telephone number should be used which is answered in English in the name of the Baker Tilly entity.

Engagement letters issued by the Baker Tilly branded entity should contain the following disclaimer:

[Baker Tilly branded entity] is, through its association with [member firm], an independent member of Baker Tilly International. Baker Tilly International Limited is a United Kingdom company. Each member firm is a separate and independent legal entity. None of [Baker Tilly branded entity], Baker Tilly International, nor any of the other independent member firms of Baker Tilly International has any liability for each other's acts or omissions.

Member firms may choose to either create a separate website or have a separate section within their main site describing the way in which international work is handled.

### 4.4 References in Documents to the Network and Other Members

It is imperative that the network is described in the correct manner in both written and oral communication with clients and potential clients. The network should always be referred to "as a network of independent member firms". References should also be to the full name, Baker Tilly International, and not "Baker Tilly" or "BTI".

In addition, other member firms should be referred to as that and not as "our office in" or "our affiliate in".

Individual member firms' brochures and other publications should include a description of the network (see the Generic Statements document on the extranet). Where the format of a publication is too small to make this feasible, reference should just be made to their independent membership.

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Engagement letters issued by member firms should contain the following disclaimer:

[Member firm] is an independent member of Baker Tilly International. Baker Tilly International Limited is a United Kingdom company. Each member firm is a separate and independent legal entity. None of [member firm], Baker Tilly International, nor any of the other independent member firms of Baker Tilly International has any liability for each other's acts or omissions.

As stated above, under no circumstances can any work be carried out, or a proposal for work issued, using the Baker Tilly International name. However, it is acceptable to state that the member is an independent member firm of Baker Tilly International.

In addition, where work is undertaken jointly with other members, care should be taken to make sure that the collaboration is not seen to be at the behest of, on behalf of, under the direction of, or subject to the control of Baker Tilly International. In all such situations the proposal must state that each member firm is an independent entity.

## 4.5 Members' Own Websites

All members should develop a website which in addition to describing their own firm should refer to their independent membership of Baker Tilly International as set out above, include a description of Baker Tilly International (see the Generic Statements) and include a link to the Baker Tilly International website.

Each site should also offer users the option of accessing the content in the local language and English.

Members are reminded of their obligation as set out in the bye-laws to clearly identify the UK member firm as the owner of the trademark on their website. The following disclaimer should appear on all member firm websites:

[Member firm] is an independent member of Baker Tilly International. Baker Tilly International Limited is a United Kingdom company. Each member firm is a separate and independent legal entity. Baker Tilly UK Group LLP, the independent member of Baker Tilly International in the United Kingdom, is the owner of the Baker Tilly trademark. Neither Baker Tilly International nor any of its member firms has any liability for each other's acts or omissions.

## 4.6 Branding Guidelines

Members are encouraged to adopt the Baker Tilly International guidelines for the layout of business cards, letterhead, websites, brochures and other publications. Even where members are not authorised to use the Baker Tilly name a consistent "look" can help portray the strength of the network.

Assistance in achieving these aims can be obtained from headquarters.

## 5. Courtesies Between Members

Common courtesies should, at all times, be observed between members, which specifically include the following:

### 5.1 Marketing Materials

Care should be taken in a member firm's marketing materials, whether brochures, adverts or mail shots, to act in a professional manner and not make disparaging remarks about other professional firms. When meeting with potential clients or influencers similar care needs to be taken when discussing other, potentially competing, members of Baker Tilly International.

### 5.2 Staff

There are times, particularly in those countries where we have more than one member firm, when an individual currently employed by one member firm approaches another member firm for employment purposes.

Where both firms have properly promoted the Baker Tilly International name, that individual should be aware that both firms are members of the network.

However, regardless of this, the firm to whom the application for employment has been made should not contact the employing firm without the permission of the individual. Having obtained this permission, the firm should make direct contact with the employing firm as soon as is practical.

A member firm should under no circumstances approach individuals in another member firm with a view to them joining their firm without the consent of the other firm.

This policy should be made clear both internally within the firm and to any human resource or other employment consultant(s) hired to assist in a member firm's recruitment processes.

### 5.3 Partners

Under no circumstances should a member firm approach a partner in another member firm with a view to making them an offer to move firms.

Where a partner in an existing member firm makes an approach to another firm, the firm to which the approach has been made should require that the partner's current firm is made aware of the situation before proceeding with discussions. In all cases, care must be taken to maintain the confidentiality of information belonging to the firms involved.

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## 5.4 Competing for New Business

Occasions may arise where two or more member firms find themselves bidding for the same client engagement.

It is imperative that every care is taken to ensure that the tendering process is undertaken professionally and having regard, at all times, to the fact that the other bidders include another member of the network.

## 5.5 Existing Clients

Under no circumstances should a member firm make a cold approach to an existing client of another member firm with a view to providing services to them currently provided by that other member.

Where such an approach relates to services not currently provided by that member, it should only be made after informing the other member, who should be made aware of all relevant details pertaining to the issue.

Where an existing client makes an approach to another member for the provision of services already being provided by the member, care needs to be taken not to breach confidentiality rules, clients' rights or professional ethics. Members should consider carefully the contents of any proposal submitted to the client.

## 5.6 Resolving Conflicts

Inevitably, there will be circumstances where a conflict arises between the interests of one member firm and another. To a certain extent this can be limited by ensuring that all clients and members of staff are fully aware of the firm's membership of Baker Tilly International, what the network represents and the way in which it operates.

Where a conflict arises, and if deemed appropriate by those involved, the chair of the relevant regional advisory council should be contacted to assist in the mediation.

## 6. Referrals

### 6.1 Six Essential Elements to Successful Referrals

- Compliance with the Baker Tilly International Quality Standard.
- Immediate responses to enquiries.
- Clear and precise instructions.

- Regular follow-up.
- Attendance at Baker Tilly International conferences to build links with other members.
- Investing time in new initiatives.

### 6.2 Introducing Work to Other Member Firms

Members should always be aware of opportunities as they arise to involve other members of the network with their clients. For instance, members should actively encourage parent company clients to consider the appointment of other member firms to work within the group.

Feedback on any actual or potential assignment involving other member firms, whether won or lost, should always be given to all participating firms.

Where a geographic location is required that is not covered by an existing member firm, headquarters' views should be sought.

Work should not be referred to members of other accounting networks without first discussing the situation with headquarters.

### 6.3 Language Skills

Although it is recognised that it is not practical to expect all partners and staff in member firms to be fluent in English, we expect those responsible for answering the telephones to be able to process an enquiry in English and for there to be at least one partner in each firm who has sufficient skills to be able to conduct a meeting and correspond in English.

### 6.4 Responding to Enquiries from Other Members

When members receive an enquiry on any issue from another member firm it should be treated with the same degree of diligence and urgency as would a client request.

In particular, any deadlines included in the request should be respected. If for any reason they cannot be met, an immediate response should be made to the requesting firm explaining the situation and seeking to resolve the timetable issue.

In return, members sending the enquiry should give performance feedback to the receiving firm.

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## 6.5 Procedures for Handling Referred Work

Where a member wishes to introduce work to another member, other than very simple enquiries, the Baker Tilly International Referral Tracking System should be used which can be accessed through the extranet. Full details on the use of the system are available on the extranet. It is essential that all individuals within the member firm who may be responsible for initiating a referral are made aware of these procedures.

Clear instructions should be included in the Referral Tracking System, preferably with a telephone follow-up to ensure the instructions have been understood.

Every effort should be made to give adequate notification to the receiving firm of any recommendation for new business as early as possible, but all parties need to understand that sometimes this is not possible and work together to achieve a mutually positive result.

Fee arrangements should be discussed at the outset as part of the assignment planning and agreement reached as to whether the local client, the parent or the referring firm will be billed for work undertaken.

The receiving firm should be permitted to make contact with the local client and to carry out a proper evaluation of the services required in order to provide a fee quotation. Where this is not possible, the lead firm should be prepared to confirm in writing that it will underwrite any non-reimbursement of valid time costs incurred by the receiving firm which have arisen from errors in the information the lead firm supplied to the receiving firm. In addition, it is appropriate for a member to provide a fee quotation based on the information provided so long as this is clearly stated.

Particular care should be taken by the receiving firm to deal with the potential client and their existing advisors in accordance with the instructions issued by the referring firm.

Where as part of the tendering process there is a fee negotiation, the lead firm must agree any proposed fee modifications with the other member firms concerned before committing them.

It should be noted that, as a result of anti-money laundering legislation, member firms receiving an introduction from within the network to act for a client may be obliged to carry out their own checks on the client's identity.

Although the regional co-ordinators/chairs and headquarters can assist by advising on issues or by giving relevant background information etc, as a generality they are not responsible for co-ordinating joint proposals. These are always the responsibility of the member firms involved with the client.

Member firms should normally exchange an engagement letter where one member is asked to undertake work for another. Care must be taken in the wording of the engagement letter to avoid the creation or perception of a joint venture. The letter should state that:

- The parties do not intend to be joint venturers and/or partners in respect of the engagement
- None of the participating firms has a right to exercise management control over the other firm(s).

In addition, there should be no provision for the member firms to share the profits or losses from the engagement.

These provisions will not be relevant where two or more members are jointly carrying out an assignment.

Further guidance on the approach to tendering for multinational work is set out in the Information for Tenders document, which can be found on the extranet.

Where a tender is unsuccessful, the lead firm should notify the other member firms involved of the result and the reasons given for it.

Although one of our major strengths is the independence of each member firm, in dealing with international assignments it is important to stress to the client or potential client the effective way in which we can work together and that all members share a common ethos and approach to dealing with assignments. Again, guidance on how to achieve this is included in the tender guidelines.

It is important when dealing with a referred client to remember that the primary relationship with the client is generally with the firm making the referral. Care should be taken when dealing with local management not to damage this relationship. However, it is the responsibility of the referring firm to make the local firm aware of any relevant local sensitivities.

## 6.6 Charging for Referred Work

Requests for information from one member firm to another can either be in relation to an existing client, a potential client or a general enquiry.

Where a general enquiry is made of a member firm on the expectation of a new client appointment for the firm receiving the enquiry, generally no charge should be made to the enquiring firm for any advice given.

Where professional work is carried out in relation to a proposal that could result in a client win for the receiving firm, again generally no charge should be made.

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In other cases, where the enquiry takes say less than one hour to deal with, normally no charge should be made to the requesting member. Where a significant number of such enquiries are made over a period of time between the same firms, this should be discussed between those affected and, where appropriate, a fee agreed.

In all other situations it is reasonable for the firm dealing with the enquiry to make a charge for its time, but its basis and the details of the recipient of the bill should be discussed with the enquiring firm in advance of the work being undertaken. The basis for this charge should be at the member's normal hourly charge rate(s).

For the avoidance of doubt, this last category would include work undertaken (in excess of one hour) in relation to a proposal being made by the enquiring firm that would not otherwise result in any fee for the receiving firm.

Before referring a client to another member firm, the referring firm should take due care, as far as is possible, to validate the credentials of the client and its ability to pay for advice received. Thereafter it is the responsibility of the receiving firm to ensure that all its terms of engagement are adhered to, including the settlement of fees.

When a member firm is requested to assist another member on a non-chargeable assignment, the requesting member should be prepared to pay for the advice in accordance with the above guidelines.

## 6.7 Referral Fees

### *Basis of fee*

Baker Tilly International's bye-laws state that all members must pay annual dues to maintain their membership which shall include "a percentage, established from time to time by the board, of all net fees collected by such Member during the preceding year for services resulting from a referral by another Member".

The amount of referral fees is to be notified to headquarters by the member receiving the work at least every six months retrospectively using the standard form.

The amount so notified is to include all work received as a result of an introduction from another member, ie it would include new work for a client previously introduced and ongoing work even where the introducer has left the network. However it would exclude work for a new client introduced by a former member of the network.

The rate payable is currently 7.5%, payable for the first five years that work is performed on the introduction. After five years no referral fee is paid.

### *Examples of specific engagements*

1. Joint initiatives between member firms – where two or more member firms join together to provide a specific type of service, such as responding to a tender for the European Commission, it will not be treated as referral income even though one firm may lead the assignment. Member firms who are approached to participate in the tender and/or receive instructions relating to such an assignment but who were not part of the original group who came together, will pay a referral fee.
2. Joint presentations for work – where a number of member firms come together to target a specific potential client and jointly present for work there will be no referral fee. This differs to those situations where a single firm has targeted a potential client and, as a result of which, it selects other firms to work with it to present jointly to the target, which would be treated as a referral.
3. A member firm wins an assignment as a result of the efforts of another member firm – this will be treated as a referral.
4. Fees received by one member firm for the peer review(s) of another member firm – these will not be treated as referrals.
5. Work done for another member firm which does not relate to a client, eg advising on practice issues – this will not represent referred work.
6. A member firm wins a client as a result of an introduction from another member firm. The client later acquires a subsidiary – the total of these fees should be reported as a referral and the five years start with the original referral.
7. A member firm wins a client as a result of an introduction from another member firm. That client introduces a new client to the member firm – the fees from the new client do not count as a referral.

## 7. The Contact Partner and Distribution of Information

### 7.1 The Role of the Contact Partner

Each member firm should nominate at least one contact partner. The contact partner acts, on behalf of their firm, as the primary contact point with headquarters and also, in many situations, with other member firms. The contact partner's role is addressed in various sections of this Guide.

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Members may consider it appropriate to appoint a lead contact partner supported by regional or service line contact partners.

It is essential that each member firm puts in place procedures to ensure that requests from headquarters or other members are dealt with in the absence of the contact partner. This is even more important where only one contact name is provided.

If a member firm closes its office(s) during the holiday season, arrangements should be put in place to ensure that a contact person is available at all times during this period for enquiries and that urgent requests for services are properly followed-up.

Most communication within the network is by email and therefore the contact partner should set up appropriate procedures to either give access to their inbox to another individual within their firm, or to auto forward their emails to someone else during their absence.

With increasing use of the Baker Tilly International extranet, more contact will be made directly with individuals within firms by other members. Contact partners should establish appropriate systems within their own firms to ensure that they are made aware of such enquiries and referred work, and monitor the quality of both responses and performance of the work.

The Worldwide Directory should identify the partner, or partners, with whom the member firm wishes contact to be made by other member firms. Each member firm should decide whether it is more appropriate for a separate contact to be named in each office or whether a central group is identified to deal with "international" matters.

As noted above, it is important that the contact partner is able to communicate in English.

## 7.2 Distribution of Information

The contact partner is responsible within their firm for the dissemination of information concerning the network. All relevant information should be passed on to all partners and staff in their firm so they are aware not only of the structure and operating procedures of the network, but also of all current developments within the network. This would include circulation of the extranet password every three months. Distribution of information is essential to make sure that we maximise the value of membership.

## 8. Participation in Network Meeting

### 8.1 Attendance at Conferences

All members are expected, as a minimum, to send at least one delegate to their local regional meeting and to a world meeting each year. Member firms should be represented annually at both the world and regional meetings. The commitment from members is expected to increase within larger firms and the number of attendees should be commensurate with the size of the firm.

In addition, members are encouraged, whenever possible, to attend meetings taking place in other regions of the network.

### 8.2 Attendance at Sector Group and Other Committee Meetings

Member firms are expected to support regional initiatives to develop sector groups or other committees by sending the appropriate member of their firm to attend such meetings and supporting their ongoing involvement. On occasion, member firms may be asked by headquarters or the region to support a specific person in carrying out a role either as chair of a committee, or otherwise. This may include allowing them time to prepare and attend meetings and to work on projects for the benefit of the network as a whole.

In some regions participation in certain committees may be deemed to be part of the criteria for membership.

## 9. Participation in the Secondment Programme

All member firms are encouraged to participate in the international secondment programme by recognising the value to their own firm of staff spending time visiting another member firm and the development that the staff member makes through this process. In addition, there is a significant value to the firm when that person returns and can share knowledge of how other firms operate in order to assist the development of best practice.

A secondment is also an excellent way to develop an understanding of how the network operates, which will help the referral process and may lead to the development of joint initiatives.

## 10. Relationship with Headquarters

### 10.1 Notifying Headquarters of Potential Issues

In the event that a member firm is put on notice of a potential negligence claim against it and where there is a possibility that any

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adverse outcome to the claim could bring the name of the network into disrepute, the member firm should immediately notify headquarters, providing brief details of the matter and the proposed course of action.

Similarly, where a member firm is made aware of a potential threat of litigation against the network or other members of the network arising from work undertaken, it must immediately notify headquarters and any other members that might be affected.

Where a member has received an adverse finding from any body that regulates its activities, or where there is an investigation that may lead to an adverse finding, the member should notify headquarters as soon as is practicable. Such notifications would include the results of any review of the audit activities of the member.

All enquiries to member firms from any local or national newspaper or other media concerning alleged misdemeanours, or alleged negligence, by any member firm should be promptly redirected to the chief executive officer at headquarters, who will provide a considered response. Member firms must not provide any comment in these circumstances.

## 10.2 Replying to Requests for Information from Headquarters

From time to time headquarters will request information from members. These will include requests for information necessary for the financial management of the network, for example the annual members information sheet, the referral form, or other one-off requests to support specific projects being undertaken. Headquarters will make every effort to ensure such requests are relevant and necessary.

All such requests should be complied with as quickly as possible. Except where a predetermined deadline is set out in the request, a response should be made within two weeks of receiving the request. Where there are valid reasons that such a deadline cannot be met, a response should be sent immediately setting out the reasons for the delay and providing a commitment to return the information by an agreed new date.

## 10.3 Payments

All annual dues and other invoices received from headquarters should be settled within 30 days of receipt. In exceptional circumstances, and only when agreed in writing by Baker Tilly International's chief executive officer, deferred or instalment payment terms may be accepted.

Payments for conference attendance must be made before the commencement of the conference. Attention is drawn to the cancellation policy set out on the conference registration website.

## 10.4 Information for the Website and Extranet

All members should supply the following information about their firm for inclusion on the Baker Tilly International website and extranet:

- Address and contact details (including changes as they occur), to include telephone and fax numbers, contact partner name and email address, lead partner name and email address for each office
- Firm profile (template available from headquarters)
- Information for the skills directory (template available from headquarters).

This information is fundamental to other members not only from a client service perspective, but also when seeking new business opportunities. Members should notify headquarters of any changes as soon as they occur in order to ensure that information is accurate at all times.

## 10.5 Publications

Each member firm should, at their own cost, undertake the writing of a "Doing Business in" booklet, or similar booklets, for their country if one does not already exist. The booklet should follow the format as determined by headquarters. Where there is more than one member firm in a country, agreement must be reached as to which firm will write the book or the co-operation arrangements in relation thereto. Member firms should be prepared to review the booklet regularly, but at least every two years, and to update it as required.

In addition, members may be requested to supply information to be included in other publications such as a regional tax guide. This information should be supplied promptly and in the format requested.

These booklets are published by headquarters and ten copies distributed to all members at no cost. Further copies are available at cost from headquarters.

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