

# **ATT LEVEL 4 APPRENTICESHIP PORTFOLIO AND REFLECTIVE STATEMENT**

## **REDACTING**

### **Ensuring you have redacted sensitive information before you submit your work**

Please note these slides are not intended to be exhaustive, rather to give ideas on the best way to redact sensitive information. Each workplace, and therefore each Portfolio, is different.



## **ATT LEVEL 4**

### **PORTFOLIO AND REFLECTIVE STATEMENT: ENSURING YOU HAVE REDACTED AS REQUIRED**

#### **Why do I need to redact any information?**

Confidentiality – fundamental ethical principle for tax advisers

Data laws – including Data Protection Act, GDPR

ATT's rules:

Level 4 submissions including unredacted sensitive information will fail to meet the following competencies -

- K3 (ethical standards)
- K4 (regulation and compliance)
- B3 (ethics and integrity)



## ATT LEVEL 4

### PORTFOLIO AND REFLECTIVE STATEMENT: ENSURING YOU HAVE REDACTED AS REQUIRED

#### Which is sensitive information?

Anything which could identify a client, including eg

- Individual client's name
- Client company name or Companies House number
- A client's tax reference, NI number or VAT registration number
- A client's address, phone number, email address or website
- Names of a client's employer/ family members/subsidiaries

*If exceptionally you have permission from the client and employer to share these details then you must include proof of this in your submission.*



## ATT LEVEL 4

### PORTFOLIO AND REFLECTIVE STATEMENT: ENSURING YOU HAVE REDACTED AS REQUIRED

#### How do I redact this in my submission?

Block out the sensitive information thoroughly

- Using a box in soft copy in your pdf document
- In hard copy, eg with black marker pen, before scanning to pdf

Or use pseudonyms, eg

- one of my clients is 'X plc, a manufacturing company'
- Our client Ms A works for Z Ltd

*Make it obvious it's a pseudonym*

! Watch out for names etc others write, eg in manager feedback !



# ATT LEVEL 4

## PORTFOLIO AND REFLECTIVE STATEMENT: ENSURING YOU HAVE REDACTED AS REQUIRED

### Example

I have been working on Mr N's personal tax for over a year now. My main responsibilities include drafting his income tax return and forwarding this with payment reminders (see evidence [A](#))

#### Evidence A

From: me@myemployer.co.uk

To: [REDACTED] m

Sent: 01 July 2019

Tax payable by 31 January

I am pleased to confirm that we have submitted your tax return as approved by you for the year ended 5 April 2019. A reminder that your next payment on account is due by 31 July and the attached shows the amount. If paying online please use your UTR, [REDACTED] as the payment reference.

If you have any questions do let me know.

A



## ATT LEVEL 4

### PORTFOLIO AND REFLECTIVE STATEMENT: ENSURING YOU HAVE REDACTED AS REQUIRED

#### What about names of my colleagues at work?

ATT assumes you have permission to include

- Names and contact details of relevant colleagues
- Office locations

So feedback from your manager should include the manager's name and there is no need to redact their email address etc

**! Think: will it be clear to assessors that a name or location is internal to your employer? Add a note if not, or else redact it !**



## ATT LEVEL 4

### PORTFOLIO AND REFLECTIVE STATEMENT: ENSURING YOU HAVE REDACTED AS REQUIRED

#### What if I am still unsure about redacting?

Ask your tutorial body

Check with a manager at work

If still in doubt

- redact
  - consider whether you need that example/evidence at all
- If you redact almost all of a piece of evidence it may not be valid!*

Read ATT's checklist before submitting you work as a single PDF

