



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Member A

Misconduct

Member A's professional or personal conduct, was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public or was likely to undermine public confidence in the Association or its members; namely:

1. Between on or around 19 April 2010 and on or around 03 October 2018, Member A provided Independent Examination services to one or more clients whilst not licensed by AAT to do so.
2. Between on or around 19 April 2010 and on or around 03 October 2018, Member A did not prevent the accounts of three charities being issued with inappropriate accountant's reports.

Finding

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Member A is hereby:

- i. Reprimanded, with the reprimand remaining live on Member A's record for a period of five years from the date the sanction is imposed.
- ii. Warned about their future conduct.

Consent

Member A agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

26 June 2019