



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of**

David Hassall MAAT, 10284438

**Misconduct**

David Hassall's conduct was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public and/or undermine public confidence in the Association and its members as follows:

1. For an unknown period up until on or around 20 November 2017, David Hassall failed to obtain any, or any adequate, client consent for the receipt and retention of introductory fees and/or commission in respect of one or more clients.
2. For an unknown period up until on or around 21 March 2018, David Hassall failed to have in place appropriate professional indemnity insurance whilst providing self-employed accountancy or related services to the public.

**Finding**

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

**Order**

David Hassall is hereby:

1. Reprimanded with the Reprimand remaining active on his record for a period of 24 months from the date the sanction is imposed
2. Deemed ineligible to apply for fellow member status whilst the Reprimand is 'live'
3. Warned that he must acquaint himself and comply with AAT policies, codes, regulations and byelaws that are relevant to his membership status.

**Consent**

David Hassall consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

15 April 2019