



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Ross Morgan (10362934)

Misconduct

Ross Morgan'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 18 March 2017 and on or around 14 August 2018, he provided self-employed accountancy or related services to the public whilst not registered or licensed or approved to provide such services whilst subject to an exemption.

Finding

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

Order

Ross Morgan is hereby:

- i. Reprimanded. The reprimand will remain live on his file for a period of 12 months from the date of this Order.
- ii. Fined £279.00.

Consent

Ross Morgan has agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

04 December 2018