



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Emma Taylor (née Larner) FMAAT, 216269

Misconduct

Emma Taylor née Larner'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. Between on or around 31 January 2017 to on or around 04 February 2019, whilst employed by [Establishment X] as a Finance Manager, she abused her position
2. On 01 February 2021, at Medway Magistrates Court, she pleaded guilty to committing fraud by abuse of position.

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

Emma Taylor (née Larner) is hereby:

1. Divested of her fellow member (FMAAT) status
2. Expelled from membership of AAT for a period of three years.

Consent

Emma Taylor (née Larner) passively consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

17 August 2021