



## AAT

### PROFESSIONAL STANDARDS

#### ORDER BY CONSENT

<b>In the matter of</b>	Martin Fuller FMAAT, 289800
<b>Misconduct</b>	<p>Martin Fuller's conduct was found to be in breach of the <i>Code of Professional Ethics</i> and to have posed a risk to the public and/or undermine public confidence in the Association and its members as follows:</p> <ol style="list-style-type: none"><li>1. Between 2014 to 2020, he signed an Independent Auditor's Report, for and on behalf of ["Firm X"] declaring that he was a Senior Statutory Auditor when not registered as such with a recognised supervisory body.</li></ol>
<b>Finding</b>	Grounds for disciplinary action existed and the matter was suitable for the exercise of the Investigations Team's powers under the <i>Disciplinary Regulations</i> .
<b>Order</b>	<p>Martin Fuller is hereby:</p> <ol style="list-style-type: none"><li>1. Reprimanded; the reprimand will expire 24 months from the date of this Order</li><li>2. Divested of his fellow membership (FMAAT) status for a period of 24 months</li><li>3. Fined £2,000</li><li>4. Warned about his future conduct.</li></ol>
<b>Consent</b>	Martin Fuller actively consented to the decision of the Investigations Team in accordance with Regulation 6 of the <i>Disciplinary Regulations</i> .

25 October 2021