



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Michael Adams (47764)

Misconduct

Michael Adams' 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. On or around 09 October 2020, he was convicted of being knowingly concerned in the fraudulent evasion of income tax / by self / another at Truro Crown Court.
2. He failed to disclose his criminal conviction to AAT within 30 days, as required by AAT's *Criminal Convictions* policy.

Finding

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

Order

Michael Adams is hereby:

- i. Expelled from the Association for a period of seven years.
- ii. Fined £6,000.00.

Consent

Michael Adams has agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

10 September 2021