

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Michael Rowlands (Membership number 10350765)

Misconduct

Michael Rowland'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 AAT or its members, in that:

1. He was subject to a disciplinary sanction from another professional body whilst a full and licensed member of AAT.
2. He failed to notify AAT of the disciplinary sanction, cited in Allegation 1 above, within 30 days of the date it was imposed.

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 Rowlands is hereby:

Reprimanded, with the reprimand remaining active on record for a period of three years from the date the sanction is imposed.

Deemed ineligible to apply for fellow member status whilst the reprimand is 'live'.

Deemed ineligible to apply for fellow member status whilst the disciplinary sanction imposed by the Association of Taxation Technicians remains in force.

Consent

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

20 May 2020