



Type of Order:	DISCIPLINARY CONSENT ORDER
Date of Order:	14 April 2026
Committee name:	REGULATION AND CONDUCT COMMITTEE
Details of IP:	Kenneth Pattullo, of Glasgow, an Insolvency Practitioners Association (IPA) Member and Licensed Insolvency Practitioner
Summary of complaint:	An Order has been made in relation to a complaint that Mr Pattullo as trustee of a bankruptcy estate breached the Fundamental Principle of Professional Competence and Due Care of the Insolvency Code of Ethics when he sold the debtor's property, in contravention of section 109(11) of the Bankruptcy (Scotland) Act 2016, to an individual who was a Commissioner. Accordingly, Mr Pattullo was found liable to disciplinary action under the IPA's Articles of Association.
Summary of sanctions:	The Committee agreed that the conduct fell within the "very serious" category of the Common Sanctions Guidance ("CSG") The CSG provides for potential exclusion and a fine of £7,500 as a starting point for a very serious failure to comply with the Fundamental Principle of Professional Competence and Due Care. When considering an appropriate sanction, the Committee agreed that there were no mitigating factors. However, it agreed that the following were aggravating factors; - agents had warned of a potential conflict of interest at the outset, - Mr Pattullo's assertion that the position was remedied at his firm's expense suggested a lack of understanding of the significance of the issues, - public perception of the misconduct. The Committee agreed that exclusion was neither an appropriate nor proportionate sanction because this was an isolated incident. The Committee imposed a disciplinary order that Mr Pattullo be Severely Reprimanded and fined £10,000.