

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Matthew Lathey (10029042)

Misconduct

Matthew Lathey'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 the Association or its members; namely:

1. Between on or around 06 April 2012 and on or around 28 September 2017, he provided self-employed accountancy or related services to the public whilst not registered or licensed, or approved to provide such services whilst subject to an exemption.
2. Between on or around 06 April 2012 and on or around 28 September 2017, he provided self-employed accountancy or related services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering.

Finding

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

Order

Matthew Lathey is hereby:

- i. Reprimanded. The reprimand will remain live on Mr Lathey's file for a period of 24 months.
- ii. Fined £511.00.
- iii. Warned that he must become thoroughly acquainted and comply with relevant laws and regulations that govern his membership status with AAT.
- iv. Removed from fellow membership status (FMAAT) for a period of 24 months.

Consent

Matthew Lathey has agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

04 December 2017