

**AAT**

**PROFESSIONAL STANDARDS**

**ORDER OF AAT**

**In the matter of**

Mrs Rebekah Grainger (10096228)

**Misconduct**

Rebekah Grainger'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 16 May 2008 and 09 February 2017, whilst a full member of AAT, Mrs Grainger provided self-employed accountancy services to the public without being registered or licensed on the scheme for members in practice, or approved to provide such services whilst subject to an exemption.
2. Between on or around 16 May 2008 to 09 February 2017, whilst a full member of AAT, Mrs Grainger provided accountancy services to the public without being registered with a supervisory authority within the meaning of the Money Laundering Regulations 2007.
3. Between on or around 16 May 2008 to 26 May 2016, whilst a full member of AAT, Mrs Grainger provided self-employed accountancy services to the public without having adequate Professional Indemnity Insurance (PII).

**Finding**

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under paragraphs 6 and 31 of the *Disciplinary Regulations*.

**Order**

Rebekah Grainger is hereby:

- i. reprimanded
- ii. warned about her future conduct
- iii. fined £746.00.

The sanctions above will remain live on Mrs Grainger's record for two years.

**Consent**

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

08 July 2017