

AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Abigail Swallow (10072485)

Misconduct

Abigail Swallow'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 01 May 2016 and on or around 24 May 2017, whilst a full member of AAT, Mrs Swallow 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 01 May 2016 and on or around 24 May 2017, whilst a full member of AAT, Mrs Swallow provided self-employed accountancy services to the public without being registered with a supervisory authority within the meaning of the *Money Laundering Regulations 2007*.

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

Abigail Swallow is hereby:

- i. reprimanded
- ii. warned about her future conduct
- iii. fined £149.00.

The sanctions above will remain live on Abigail Swallow's record for two years.

Consent

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

16 August 2017