

AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Alan Trehwitt (6304739)

Misconduct

Alan Trehwitt'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 29 February 2012 and on or around 18 March 2014, whilst a full member of AAT, Mr Trehwitt 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 29 February 2012 and on or around 18 March 2014, whilst a full member of AAT, Mr Trehwitt 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

Alan Trehwitt is hereby:

- i. Reprimanded.
- ii. Warned about his future conduct.
- iii. Fined £482.00.

The sanctions listed above will remain live on Alan Trehwitt's record for a period of two years.

Consent

Alan Trehwitt is deemed to have agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

14 December 2017