

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

**In the matter of** Chris Carruthers (10405076)

**Misconduct** Chris Carruthers'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 23 June 2016 and 04 April 2017, he provided self-employed accountancy or related services to the public whilst not licensed or approved to provide such services whilst subject to an exemption.
2. Between on or around 23 June 2016 and 04 April 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 as required by the *Money Laundering Regulations 2007*.
3. On his application for full membership of AAT (MAAT) dated 22 June 2016, he falsely declared that he was not providing accountancy (including bookkeeping), taxation or related consultancy services on a self-employed basis.

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

**Order** Chris Carruthers is hereby:

1. **Reprimanded.** This reprimand will remain live on Mr Carruthers's record for a period of three years (36 months) from the date of this Order.
2. **Fined £266.00.**

**Consent** Chris Carruthers has consented to submit to the decision of the Investigations Team.

21 July 2017