

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of Mr David Darko MAAT 7842812

Misconduct

1. Between, on or about 20 December 2012 to 07 August 2014, Mr Darko failed to hold appropriate professional indemnity insurance whilst providing accountancy and/or taxation and/or related consultancy services to the public.
2. Between, on or about 20 December 2012 to 20 December 2016, whilst a full member of AAT, Mr Darko provided accountancy and/or taxation and/or related consultancy services to the public whilst not registered as a licensed member or approved to provide such services whilst subject to an exemption.
3. Between, on or about 20 December 2012 to 20 December 2016, whilst a full member of AAT, Mr Darko provided accountancy and/or taxation and/or related consultancy 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 the exercise of the Investigations Team's powers under Regulations 6 and 31 of the *Disciplinary Regulations*.

Order

Mr Darko is hereby:

1. Reprimanded. The Reprimand will expire 24 months from the date this Order
2. Warned that he must become thoroughly acquainted and comply with relevant laws and regulations that govern his AAT membership status
4. Fined £1,253

Consent

Mr Darko agreed with the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

17 March 2017