



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Ms Deborah Cole MAAT, 10084817

Misconduct

1. Between, on or about 04 August 2011 to 21 March 2018, Ms Deborah Cole provided self-employed accountancy or related services to the public whilst not registered as a licensed member or approved to provide such services whilst subject to an exemption.
2. Between, on or about 04 August 2011 to 21 March 2018, Ms Deborah Cole provided self-employed accountancy or related services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations.
3. Between, on or about 04 August 2011 to 12 February 2018, Ms Deborah Cole failed to have in place appropriate professional indemnity insurance whilst providing self-employed accountancy or related services to the public.

Finding

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

Order

Ms Cole is hereby:

1. Reprimanded; the reprimand will expire 18 months from the date of this Order
2. Warned that she must become thoroughly acquainted and comply with relevant AAT regulations, and relevant laws, that govern her membership status.
3. Fined £372

Consent

Ms Cole consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

13 July 2018