



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

David Pearce (10193869)

Misconduct

David Pearce'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 11 July 2010 and on or around 01 March 2018, he provided self-employed accountancy or related services to the public whilst not registered or licensed or approved to provide such services whilst subject to an exemption.
2. Between on or around 11 July 2010 and on or around 01 March 2018, 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.

Finding

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

Order

David Pearce is hereby:

- i. Reprimanded. The reprimand will remain live on his file for a period of 24 months.
- ii. Removed from fellow membership of AAT for a period of 24 months.
- iii. Fined £786.00.
- iv. Warned that he must ensure he is fully aware of – and compliant with – all guidelines, policies and regulations that govern his membership of AAT.

Consent

David Pearce has agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

30 May 2018