



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Gordon Green (6024809)

Misconduct

Gordon Green'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. A practice assurance review of his firm identified:
 - a) he did not have anti-money laundering policies and/or procedures in place as required by *The Money Laundering Regulations 2007*, which were superseded by *The Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017* on 26 June 2017
 - b) he had not provided to his clients the contact details of his professional indemnity insurer or details of the territorial coverage of the insurance, as required by *The Provision of Services Regulations 2009*
 - c) he had not issued a letter of engagement to each of his clients, as required by AAT's *Client Care policy*
 - d) he was not aware that the Financial Reporting Standard for Smaller Entities (FRSSE) was withdrawn on 01 January 2016 and replaced with new financial reporting standards.
2. He did not provide a satisfactory response to the action plan issued to him by AAT following his practice assurance review, nor did he respond to the subsequent correspondence sent by AAT in respect of the findings from his practice assurance review.

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

Gordon Green is hereby:

- i. expelled from AAT for a period of five years.

Consent

Gordon Green has agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

15 May 2019