



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Shane Howard (20058462)

Misconduct

Shane Howard'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 16 January 2018 until on or around 13 February 2019, 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 01 November 2017 until on or around 13 February 2019, 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

Shane Howard is hereby:

- i. Reprimanded. The reprimand will remain live on Mr Howard's record for a period of 24 months.
- ii. Fined £177.00
- iii. 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

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

28 June 2019