



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Simon Tate (154251)

Misconduct

Simon Tate'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 01 October 2016 and on or around 19 July 2018, Simon Tate provided self-employed accountancy services to the public without being registered or licensed, or approved to provide such services whilst subject to an exemption.
2. Between on or around 01 October 2016 and on or around 19 July 2018, Simon Tate provided self-employed accountancy 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 paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Simon Tate is hereby:

- i. reprimanded, with the reprimand remaining live on his record for a period of two years
- ii. warned about his future conduct
- iii. fined £545.00.

Consent

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

27 January 2019