

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT – 28 September 2017

In the matter of Mrs Emma Farrant (103025)

Misconduct

Mrs Farrant's professional 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 May 2015 and 18 November 2016, whilst a full member of AAT, Mrs Farrant provided accountancy services to the public whilst not registered on the scheme for members in practice, or approved to provide such services whilst subject to an exemption.
2. Between on or around 01 May 2015 and 18 November 2017, whilst a full member of AAT, Mrs Farrant provided accountancy services to the public without being registered with a supervisory authority for the purposes of money laundering in contravention of the *Money Laundering Regulations 2007*.

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

Mrs Farrant is hereby:

1. Reprimanded with the reprimand remaining on her record for a period of two years,
2. Warned about her future conduct, and
3. Required to pay a fine of £252.33 with payment to be received within one month from the date of the invoice.

Consent

Mrs Farrant agreed to submit to the decision of the Investigations Team in accordance with paragraphs 6 and 31 of the *Disciplinary Regulations*.