



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Emma Coates MAAT, 10209070

Misconduct

1. Between, on or about 01 January 2015 to 30 December 2017, Emma Coates provided self-employed accountancy or related services to the public whilst not registered as a licensed member or approved to provide such services whilst subject to an exemption.
2. Between, on or about 01 January 2015 to 30 December 2017, Emma Coates provided self-employed accountancy or related services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations.
3. Between, on or about 01 January 2015 to 08 November 2016, Emma Coates failed to have in place appropriate professional indemnity insurance whilst providing self-employed accountancy or related services to the public.

Finding

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

Order

Emma Coates is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order
2. Deemed ineligible to apply for fellow membership whilst the Reprimand is 'live'
3. Fined £456.

Consent

Emma Coates consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

14 January 2019