

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Emma Cole MAAT (290337)

Misconduct

Emma Cole'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 May 2013 and 14 June 2017, she 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 May 2013 and on or around 05 April 2016, she provided self-employed accountancy or related services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering as required by the *Money Laundering Regulations 2007*.
3. When submitting her application for fellow membership of AAT (FMAAT) dated 04 January 2016, she falsely declared that she was not providing accountancy (including bookkeeping), taxation or related consultancy services on a self-employed basis.

Finding

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

Order

Emma Cole is hereby:

- i. Reprimanded. The reprimand will remain live on Mrs Cole's file for a period of four years (48 months).
- ii. Removed from fellow membership status (FMAAT) for a period of four years (48 months).
- iii. Fined £934.00.

Consent

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

06 November 2017