



## AAT

### PROFESSIONAL STANDARDS

#### ORDER OF AAT

#### **In the matter of**

Emma Hull (162423)

#### **Misconduct**

Emma Hull'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 10 August 2008 and on or around 20 October 2017, whilst a full member of AAT, she provided self-employed accountancy services to the public without being registered or licensed to do so, or approved as being exempt from holding a licence.
2. Between on or around 10 August 2008 and on or around 20 October 2017, whilst a full member of AAT, she provided self-employed accountancy services to the public without being registered with a supervisory authority within the meaning of the Money Laundering Regulations.

#### **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**

Emma Hull is hereby:

- i. reprimanded, with the reprimand remaining live on her record for a period of 36 months
- ii. warned about her future conduct
- iii. fined £2,343.00.

#### **Consent**

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

29 June 2018