



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Miss Esther Martin FMAAT, 185055

Misconduct

1. Between, on or about 01 January 2009 to 26 March 2018, Miss Esther Martin 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 2009 to 26 March 2018, Miss Esther Martin 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 2009 to 26 March 2018, Miss Esther Martin 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

Miss Martin is hereby:

1. Divested of her fellow member status for a period of two years from the date of this Order
2. Warned that she must become thoroughly acquainted and comply with relevant AAT regulations
3. Fined £884

Consent

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

01 October 2018