



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of** Miss Emma Popat MAAT, 10068118

**Misconduct**

1. Between, on or about 01 May 2011 to 15 February 2018, whilst a full member of AAT, Miss Emma Popat 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 May 2011 to 15 February 2018, whilst a full member of AAT, Miss Emma Popat 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 May 2011 to 24 January 2018, whilst a full member of AAT, Miss Emma Popat 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 Popat is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order
2. Fined £721
3. Warned that she must become thoroughly acquainted and comply with relevant AAT regulations, and relevant laws, that govern her AAT membership status

**Consent**

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

02 July 2018