



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Elizabeth Waite (10095464)

Misconduct

Elizabeth Waite'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 28 February 2015 and on or around 08 January 2018, whilst a member of AAT, Elizabeth Waite provided self-employed accountancy services to the public without being registered or licensed, or approved to provide such services whilst subject to an exemption.
2. Between on or around 28 February 2015 and on or around 08 January 2018, Elizabeth Waite provided self-employed accountancy services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering.

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

Elizabeth Waite 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 £663.00.

Consent

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

29 August 2018