

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Mrs Grace Heathfield MAAT, 10233783

Misconduct

1. On 20 September 2013 to 16 February 2017, whilst a full member of AAT, Mrs Heathfield provided accountancy services to the public whilst not registered as a licensed member or approved to provide such services whilst subject to an exemption.
2. On 16 January 2014 to 28 September 2016, Mrs Heathfield failed to hold appropriate professional indemnity insurance whilst providing accountancy 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 Regulations 6 and 31 of the *Disciplinary Regulations*.

Order

Mrs Heathfield is hereby:

1. Reprimanded. The Reprimand will expire 24 months from the date of this Order
2. Fined £531

Consent

Mrs Heathfield agreed with the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

27 August 2017