



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of** Joanne Taylor (134052)

**Misconduct** Joanne Taylor'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 or on or around 1 September 2017 and 6 December 2018, whilst a full and fellow member of AAT, Joanne Taylor provided self-employed accountancy and or bookkeeping and/or related services to the public without being registered or licensed, or approved to provide such services whilst subject to an exemption.
2. Between or on or around 1 September 2017 and 6 December 2018, whilst a full and fellow member of Joanne Taylor provided accountancy and/or bookkeeping and/or related services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering as required by the Money Laundering Regulations.

**Finding** Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under the *Disciplinary Regulations*.

**Order** Joanne Taylor is hereby:

- i. **Reprimanded**, with the **reprimand** remaining active on her record for a period of **24 months** from the date the sanction is imposed.
- ii. **Fined**, with the fine being **£558.00**.
- iii. **Warned about her future conduct**. She must ensure that she is fully aware and compliant with the guidelines, policies and regulations that govern her AAT membership.

**Consent** Joanne Taylor agreed to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

**Date** 6 September 2019