

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Miss Kate Hargreaves MAAT, 10096643

Misconduct

1. On or after 08 May 2017, Miss Kate Hargreaves committed fraud by false representation by adapting an AAT Licence certificate, which was issued to another member, in order to gain an advantage for herself by deception.
2. On or about 08 May 2017 to 17 October 2017, whilst a full member of AAT, Miss Kate Hargreaves provided accountancy services to the public whilst not registered as a licensed member or approved to provide such services whilst subject to an exemption.
3. On or about 08 May 2017 to 17 October 2017, whilst a full member of AAT, Miss Kate Hargreaves provided accountancy services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations.

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 Hargreaves is hereby:

1. Expelled for a period of five years from the date of this Order
2. Advised that any application to reinstate her membership, after expiry of the expulsion period, will be subject to a suitability assessment.

Consent

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

13 December 2017