

AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Kaye Payne (10344595)

Misconduct

Kaye Payne'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 04 April 2016 and on or around 30 July 2017, whilst a full member of AAT, Mrs Payne provided self-employed accountancy services to the public without being registered or licensed on the scheme for members in practice, or approved to provide such services whilst subject to an exemption.
2. Between on or around 04 April 2016 and on or around 30 July 2017, whilst a full member of AAT, Mrs Payne 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 exercise of the Investigations Team's powers under paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Kaye Payne is hereby:

- i. reprimanded for three years
- ii. warned about her future conduct, with the warning remaining live on her record for a period of three years
- iii. fined £326.00.

Consent

Kaye Payne is deemed to have agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

22 November 2017