



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Katherine Robertson (10384068)

Misconduct

Katherine Robertson'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 1 December 2017 and 20 September 2018, whilst a full member of AAT, Katherine Robertson 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.

Finding

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

Order

Katherine Robertson 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 **£279.00**.
- iii. **Warned about her future conduct**. She must ensure that she is fully aware and compliant with guidelines, policies and regulations that govern her AAT membership.

Consent

Katherine Robertson has agreed to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

Date

10 April 2019