

**AAT**

**PROFESSIONAL STANDARDS**

**ORDER OF AAT**

**In the matter of**

Miss Katie Ward (10158409)

**Misconduct**

Katie Ward'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 9 June 2014 and on or around 30 September 2015, Miss Ward provided accountancy services and/or taxation and/or related consultancy services to the public as KG Business Solutions whilst not 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 01 April 2016 and 16 February 2017, Miss Ward provided accountancy services and/or taxation and/or related consultancy services to the public as KG Business Solutions whilst not registered or licensed on the scheme for members in practice, or approved to provide such services whilst subject to an exemption.
3. Between on or around 9 June October 2014 and on or around 30 September 2015, Miss Ward provided accountancy services and/or taxation and/or related consultancy services to the public without being registered with a supervisory authority within the meaning of the *Money Laundering Regulations 2007*.
4. Between on or around 01 April 2016 and 16 February 2017, Miss Ward provided accountancy services and/or taxation and/or related consultancy services to the public without being registered with a supervisory authority within the meaning of the *Money Laundering Regulations 2007*.

**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**

Kate Ward is hereby:

- i. reprimanded
- ii. warned over her future conduct
- iii. fined £144

- iv. Afforded the opportunity to provide one of the following within 30 days of the sanction being imposed by Order of the Association:
  - a) Outstanding information to the Customer Operations team in order to progress her *Licensed Accountant* application;
  - b) Written notice that she has ceased offering accountancy, taxation or related services to the public;
  - c) Request, in writing, to resign from membership of AAT.

## **Consent**

Katie Ward is deemed to have consented the decision of the Investigations Team.

16 May 2017