

AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Mrs Larissa Goncharova (10101585)

Misconduct

Larissa Goncharova'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 23 June 2011 and on or around 12 December 2016, Mrs Goncharova provided accountancy services and/or taxation and/or related consultancy services to the public as D&L Accountancy and Business Services Ltd whilst not registered or licensed on the scheme for members in practice, 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 paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Larissa Goncharova is hereby:

- i. reprimanded
- ii. warned over her future conduct
- iii. fined £1000.

Consent

Larissa Goncharova agreed the decision of the Investigations Team, in accordance with paragraphs 6 and 31 of the *Disciplinary Regulations*.

11 April 2017