

AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Mrs Lucy Mattock (288704)

Misconduct

Lucy Mattock'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 May 2012 and on or around 22 December 2016, Mrs Mattock provided accountancy services and/or taxation and/or related consultancy services to the public as Fresh Figures 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 1 May 2012 and on or around 22 December 2016, Mrs Mattock 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*.
3. Between on or around 1 May 2012 and on or around 5 November 2016, Mrs Mattock provided accountancy services and/or taxation and/or related consultancy services to the public as Fresh Figures without Professional Indemnity Insurance.

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

Lucy Mattock is hereby:

- i. reprimanded
- ii. warned over her future conduct
- iii. fined £338.90

Consent

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

Lucy Mattock is now a licensed member of AAT.

19 June 2017