



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Mr Marcus Howarth MAAT, 10200074

Misconduct

1. Between, on or about 05 January 2016 to 13 August 2018, Mr Marcus Howarth provided self-employed accountancy or related services to the public whilst not registered as a licensed member or approved to provide such services whilst subject to an exemption.
2. Between, on or about 05 January 2016 to 13 August 2018, Mr Marcus Howarth provided self-employed accountancy or related services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations.
3. Between, on or about 05 January 2016 to 20 July 2017, Mr Marcus Howarth failed to have in place appropriate professional indemnity insurance whilst providing self-employed accountancy or related services to the public.

Finding

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

Order

Mr Howarth is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order
2. Fined £326
3. Warned about his future conduct.

Consent

Mr Howarth consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

01 November 2018