



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Maria Wells (183226)

Misconduct

Maria Wells' 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 07 February 2011 and 19 January 2018, whilst a member of AAT, Maria Wells provided self-employed accountancy 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 paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Maria Wells is hereby:

- i. reprimanded, with the reprimand remaining live on her record for a period of 24 months
- ii. warned about her future conduct
- iii. fined £1,248.00.

Consent

Maria Wells has agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

08 August 2018