



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Patrycja Ekkel (10327479)

Misconduct

Patrycja Ekkel'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 about 01 May 2014 and 9 October 2017, whilst a full member of AAT, Patrycja Ekkel provided self-employed accountancy or related services to the public whilst not licensed or registered, or approved to provide such services whilst subject to an exemption.
2. Between on or around 01 May 2014 and 09 October 2017, Patrycja Ekkel provided accountancy or related services to the public without being registered with a supervisory authority within the meaning of the Money Laundering Regulations

Finding

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

Order

Patrycja Ekkel is hereby:

- i. Reprimanded with the reprimand to remain active on her record for a period of 24 months from the date the sanction is imposed.
- ii. Warned with regards to her future conduct
- iii. Fined £359 with payment to be received 30 days from the date of the invoice.

Consent

Patrycja Ekkel has agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

11 October 2018