



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Susan Buckland (89148)

Misconduct

Susan Buckland'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 14 July 2014 to 23 March 2018, Susan Buckland provided accountancy and/or bookkeeping services to the public without holding a licence or approved to provide such services whilst subject to an exemption.
2. Between on or about 14 July 2014 to 23 March 2018, Susan Buckland provided accountancy and/or bookkeeping 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

Susan Buckland is hereby:

- i. Reprimanded, with the reprimand remaining active on her record for a period of two years from the date the sanction is imposed.
- ii. Warned with regards to future conduct
- iii. Fined £970 with payment to be received 30 days from the date of the invoice

Consent

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

07 March 2019