

**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of**

Mrs Sheliagh Rennie MAAT 10057706

**Misconduct**

1. On or about 06 April 2015 to 09 March 2017, whilst a full member of AAT, Mrs Rennie provided accountancy services to the public whilst not registered as a licensed member or approved to provide such services whilst subject to an exemption.
2. On or about 06 April 2015 to 09 March 2017, whilst a full member of AAT, Mrs Rennie provided accountancy services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations 2007.

**Finding**

Grounds for disciplinary action existed and the matter was suitable for the exercise of the Investigations Team's powers under Regulations 6 and 31 of the *Disciplinary Regulations*.

**Order**

Mrs Rennie is hereby:

1. Reprimanded. The Reprimand will expire 24 months from the date this Order
2. Warned that she must become thoroughly acquainted and comply with relevant laws and regulations that govern her AAT membership status
3. Fined £523

**Consent**

Mrs Rennie agreed with the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

19 June 2017