



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of**

Mrs Susan Carter MAAT, 107406

**Misconduct**

1. Between, on or about 01 May 2005 to 31 October 2017, Mrs Carter 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 01 May 2005 to 31 October 2016, Mrs Carter 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**

Mrs Carter is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order
2. Warned that she must become thoroughly acquainted and comply with relevant laws and regulations that govern her membership status
3. Fined £1,385

**Consent**

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

01 March 2018