



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Mrs Sarah Shipton, 20099191

Misconduct

Sarah Shipton'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 around 23 January 2017 and on or around 09 November 2017, whilst a member of AAT, Mrs Shipton provided self-employed accountancy and or bookkeeping and/or related services to the public without being registered or licensed, or approved to provide such services whilst subject to an exemption.
2. Mrs Shipton made a false declaration on her application for full membership in that she was not providing accountancy and/or bookkeeping services on a self-employed basis.

Finding

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

Order

Sarah Shipton is hereby:

- i. Reprimanded.
- ii. Fined £220.

Consent

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

25 April 2018