



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of**

Sally To MAAT, 10055513

**Misconduct**

Sally To'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 01 November 2014 to 27 February 2018, Miss To 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 01 November 2014 and on or around 27 February 2018, Miss To provided accountancy and/or bookkeeping services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering as required by 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**

Sally To is hereby:

- i. Reprimanded. The reprimand will remain live on her file for a period of 24 months.
- ii. Warned about her future conduct.
- iii. Fined £911.

**Consent**

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

08 June 2018