



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Miss Sharon Torunski FMAAT, 95514

Misconduct

1. Between, on or about 31 December 2016 to 14 February 2018, Miss Sharon Torunski 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 31 December 2016 to 14 February 2018, Miss Sharon Torunski provided self-employed accountancy or related services to the public without being registered with a supervisory authority within the meaning of The Money Laundering Regulations.
3. Between, on or about 01 September 2017 to 13 February 2018, Miss Sharon Torunski 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

Miss Torunski is hereby:

1. Reprimanded; the reprimand will expire 12 months from the date of this Order
2. Fined £177

Consent

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

29 June 2018