

**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY AAT**

**In the matter of**

Mr Santosh Cunniah MAAT, 6220188

**Misconduct**

Mr Santosh Cunniah'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 January 2006 and on or around 23 October 2020, Mr Cunniah 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. Between on or around 15 December 2007 and on or around 18 April 2019, Mr Cunniah provided self-employed accountancy or related services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering.

**Finding**

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

**Order**

The following sanctions have been imposed

- i. Reprimand, with the reprimand remaining live on his records for a period of 8 years.
- ii. Warning about his future conduct.
- iii. Fine of £1,766.00.

**Consent**

Mr Santosh Cunniah is deemed to have agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

03 December 2020