



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Alexander Shepherd (10358482)

Misconduct

Alexander Shepherd'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 August 2018 and on or around 17 January 2019, whilst a full member of AAT, Alexander Shepherd provided self-employed accountancy services to the public without being registered or licensed to do so, or approved as being exempt from holding a licence.
2. Between on or around 01 August 2018 and on or around 17 January 2019, Alexander Shepherd provided self-employed accountancy services to the public without being registered with an anti-money laundering supervisory authority.

Finding

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Alexander Shepherd is hereby:

- i. Reprimanded, with the reprimand remaining live on his record for a period of six months
- ii. Warned about his future conduct
- iii. Fined £279.00.

Consent

Alexander Shepherd is deemed to have agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

16 July 2019