



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Teresa Kurkiewicz (10056655)

Misconduct

Teresa Kurkiewicz 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 or around 15 February 2016 and 9 May 2018 whilst a full member of AAT, Mrs Kurkiewicz 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 or around 15 February 2016 and 9 May 2018 whilst a full member of AAT, Mrs Kurkiewicz provided self-employed accountancy and or bookkeeping and/or related 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.
3. Between or around 15 February 2016 and 9 July 2018, whilst a full member of AAT, Mrs Kurkiewicz provided self-employed accountancy and or bookkeeping and/or related services to the public without holding professional indemnity insurance to cover you for such services.

Finding

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

Order

Teresa Kurkiewicz is hereby:

- i. **Reprimanded.** This reprimand will remain live on her file for 24 months from the date the sanction is imposed by Order of the Association.
- ii. **Fined £545.00**, with payment to be received within 30 days from the date of the invoice.
- iii. **Warned about her future conduct.** She must ensure that she is fully aware and compliant with guidelines, policies and regulations that govern her AAT membership.
- iv. **Warned**, that any **failure to pay the fine** within the agreed time period will result in her **immediate expulsion** until such time that the fine is paid in full.

Consent

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

Date

27 November 2018