



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Baftie Shaqiri (294584)

Misconduct

Baftie Shaqiri'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. She failed to comply with her obligations under the Money Laundering Regulations in force while providing accountancy and/or bookkeeping services to the public, specifically:
 - (i) between on or around 20 March 2014 and on or around 08 October 2020, she did not apply and/or record adequate client due diligence measures in respect of one or more clients;

and/or
 - (ii) between on or around 20 March 2014 and on or around 08 October 2020, she did not carry out and/or record an adequate review of her anti-money laundering policies, controls and procedures;

and/or
 - (iii) between on or around 26 June 2017 and on or around 08 October 2020, she did not maintain an adequate written record of her anti-money laundering policies, controls and procedures;

and/or
 - (iv) between on or around 26 June 2017 and on or around 08 October 2020, she did not carry out and/or record an adequate firm-wide money laundering risk assessment.
2. Between on or around 01 August 2019 and on or around 24 September 2020, she provided Company Secretarial Services outside the scope of her AAT licence.
3. Between on or around 01 August 2019 and on or around 24 September 2020, she provided trust or company services without being registered by HMRC to be legally able to do so.

4. Between on or around 29 February 2020 and on or around 28 June 2020, she did not have professional indemnity insurance in place, as required by AAT's *Professional Indemnity Insurance* policy.
5. For an unknown period up until on or around 07 November 2020, she failed to issue any or any adequate letters of engagement to one or more clients.

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

Baftie Shaqiri is hereby:

- i. Reprimanded, with the reprimand remaining live on her record for one year
- ii. Warned over her future conduct.

Consent

Baftie Shaqiri agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

26 May 2021