



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of Christopher Oakes MAAT, 7656611

Misconduct Christopher Oakes' conduct was found to be in breach of the *Code of Professional Ethics* and to have posed a risk to the public and/or undermine public confidence in the Association and its members as follows:

1. On or around 25 April 2018 up until on or around 23 March 2020, whilst providing accountancy services to Client X, he did not exercise due care and diligence in that he failed to evaluate and/or respond appropriately to threats to compliance with the Income Tax (Earnings and Pensions) Act 2003.

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 Christopher Oakes is hereby:

1. Reprimanded; the reprimand will expire 12 months from the date of this Order
2. Warned about his future conduct
3. Deemed ineligible to apply for fellow membership whilst the Reprimand is 'live'.

Consent Christopher Oakes consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

16 August 2021