



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Emma Lynch (170657)

Misconduct

Emma Lynch'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 1 January 2012 until on or around 7 February 2019 whilst a full member of AAT, Mrs Emma Lynch 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 1 January 2012 until on or around 7 February 2019, whilst a full member of AAT, Mrs Emma Lynch provided 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 Regulation.

Finding

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

Order

Emma Lynch is hereby:

- i. **Expelled** from membership with AAT, for a period of **5 years**, from the date the sanction is imposed.

Consent

Emma Lynch agreed to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

Date

28 August 2019