



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Garry Alexander (7300289)

Misconduct

Garry Alexander'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 January 2011 and on or around 07 December 2017, he signed an Auditor's Report, for and on behalf of his firm, namely Wheelers Accountants, without holding a warrant or practising certificate to do so.
2. Between on or around 15 December 2007 and or around 11 April 2018, he failed to apply appropriate Anti-Money Laundering client due diligence measures and/or ongoing monitoring.
3. Between on or around 15 December 2007 and or around 11 April 2018, he failed to have adequate anti-money laundering policies and/or procedures in place.

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

The following sanctions have been imposed against Garry Alexander:

- i. Removal of fellow membership status for a period of three years.
- ii. Reprimand, with the reprimand remaining live on his record for a period of three years.
- iii. Warning about future conduct.
- iv. Fined £2,720.00.

Consent

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

15 May 2020