



## AAT

### PROFESSIONAL STANDARDS

#### ORDER BY CONSENT

#### In the matter of

Ian Clark (6015441)

#### Misconduct

Ian Clark'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. For an unknown period until on or around 30 July 2020 he failed to have in place adequate Anti-Money Laundering policies, procedures and controls.
2. For an unknown period until on or around 30 July 2020 he failed to carry out any or any adequate periodic review of his Anti-Money Laundering policies, procedures and controls.
3. For an unknown period until on or around 30 July 2020, he failed to carry out an adequate firm-wide money laundering risk assessment.
4. For an unknown period until on or around 30 July 2020 he failed to carry out adequate risk assessments and ongoing monitoring in respect of one or more clients.
5. For an unknown period until on or around 30 July 2020, he provided services outside the scope of his AAT licence; namely Company Secretarial Services.
6. For an unknown period until on or around 30 July 2020, he provided trust or company services without being registered by HMRC to be legally able to do so.
7. For an unknown period until on or around 30 July 2020 he failed to receive and/or hold clients' money in accordance with AAT's Clients' Money policy.

#### Finding

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

**Order**

Ian Clark is hereby:

- i. Reprimanded. The reprimand is to remain live on his record for a period of 60 months from the date of this order.

**Consent**

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

27 May 2021