



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Jill Scarlett MAAT, 6290349

Misconduct

Jill Scarlett's 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. She did not comply with her obligations under the Money Laundering Regulations in force while providing accountancy services on a self-employed basis. Specifically, she:
 - a. failed to have adequate anti-money laundering policies and procedures in place
 - b. failed to carry out any or any adequate review of her anti-money laundering controls
 - c. failed to adequately maintain records of her client due diligence procedures.
2. On or around 01 January 2017 to 19 October 2020, she provided Company Secretarial Services whilst not licensed to do so.
3. For an unknown period up until 19 October 2020, she provided Business Tax and Corporation Tax services whilst not licensed to do so.
4. For an unknown period up until on or around 11 August 2020, she failed to issue adequate letters of engagement to one or more clients.

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

Jill Scarlett is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order
2. Warned that she must familiarise herself with and comply with the relevant laws, regulations and bylaws that govern her AAT membership status.

Consent

Jill Scarlett actively consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

21 April 2021