



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of Katharine Henderson, 20234949

Misconduct

Katherine Henderson'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. On or around 27 March 2019 up until on or around 01 June 2021, she did not comply with her obligations under the Money Laundering Regulations in force while providing accountancy/bookkeeping services on a self-employed basis. Specifically, she failed to:
 - a. have in place adequate anti-money laundering policies or procedures
 - b. carry out a compliance review of her firm's anti-money laundering controls and procedures
 - c. carry out any or any adequate customer due diligence in respect of one or more clients
 - d. carry out any or any adequate ongoing customer due diligence in respect of one or more clients
 - e. carry out a firm-wide money laundering risk assessment
2. On or around 27 March 2019 up until on or around 01 June 2021, she provided the following services whilst not licensed to do so:
 - a. Financial accounting and accounts preparation for statutory purposes
 - b. Personal Income Tax
 - c. Business Income Tax
 - d. Corporation Tax
 - e. Company Secretarial Services
3. On an unknown date, she failed to prepare a set of limited company accounts in accordance with the Companies Act disclosure requirements
4. She failed to issue a letter of engagement to one or more clients in full compliance of paragraph 5 of AAT's *Client Care* policy
5. Pursuant to paragraph 9 of AAT's *Client Care* policy she failed to have a or any adequate complaints process in place
6. She failed to have in place a continuity of practice agreement in full compliance of paragraph 6 of AAT's *Continuity of Practice* policy.

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

Katharine Henderson is hereby:

1. Severely reprimanded; the severe reprimand will expire 24 months from the date of this Order
2. Fined £2,500
3. Warned about her future conduct.

Consent

Katharine Henderson passively consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

12 November 2021