

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Kinga Kloska (10146320)

Misconduct

Kinga Kloska'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 04 June 2020, she failed to have in place adequate Anti-Money Laundering procedures.
2. For an unknown period until on or around 04 June 2020, she failed to adequately record the carrying out of client due diligence in respect of one or more clients.
3. For an unknown period until on or around 04 June 2020 she failed to carry out adequate risk assessments and ongoing monitoring in respect of one or more clients.
4. For an unknown period until on or around 04 June 2020, she failed to carry out any, or any adequate, review of her Anti-Money Laundering policies, controls and procedures.
5. For an unknown period until on or around 04 June 2020, she failed to carry out an adequate firm-wide money laundering risk assessment.
6. For an unknown period until on or around 06 February 2020 she provided services outside the scope of her AAT licence; namely: company secretarial services.
7. For an unknown period until on or around 06 February 2020, she provided trust or company services without being appropriately registered to do so with HMRC.
8. For an unknown period until on or around 21 January 2020, she provided self-employed accountancy services without adequate Professional Indemnity Insurance policy coverage in respect of one or more of her firms.

Finding

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

Order

Kinga Kloska is hereby:

- i. Reprimanded. The reprimand will remain live on her record for a period of two years/24 months.
- ii. Warned that she must take adequate measures to ensure she is aware of and compliant with her obligations pursuant to all relevant money laundering legislation.

Consent

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

05 November 2020