

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of Lesley Warne FMAAT, 10312190

Misconduct Lesley Warne'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 failed to:
 - a. have any or any adequate anti-money laundering policies and procedures in place
 - b. carry out any or any adequate client due diligence in respect of one or more clients
 - c. carry out a firm-wide money laundering risk assessment
 - d. undertake regular anti-money laundering training
 - e. carry out any or any adequate review of her anti-money laundering controls.
2. On or around 30 July 2018 to 17 June 2020, she provided Company Secretarial Services whilst not licensed to do so.
3. For an unknown period up until 17 June 2020, she provided Business Income Tax services whilst not licensed to do so.
4. For an unknown period up until on or around 09 June 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 Lesley Warne is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order
2. Divested of her fellow member status for a period of 24 months
3. Warned about her future conduct.

Consent Lesley Warne consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

21 May 2021