

**AAT**

**PROFESSIONAL STANDARDS**

**ORDER BY CONSENT**

**In the matter of**

Miss Louise Holmes, 274518

**Misconduct**

Miss Louise Holmes' 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. Between on or around 26 January 2016 and on or around 28 May 2020, Miss Holmes provided self-employed accountancy and/or bookkeeping and/or related services to the public without being licensed, or approved to provide such services whilst subject to an exemption.
2. Between on or around 26 January 2016 and on or around 28 May 2020, Miss Holmes provided self-employed accountancy or related services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering.

**Finding**

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

**Order**

The following sanctions have been imposed

- i. Removal of fellow membership status for a period of 24 months.
- ii. Reprimand, with the reprimand remaining live on her record for a period of 24 months.
- iii. Warning about her future conduct.
- iv. Fine of £1,113.

**Consent**

Miss Louise Holmes has agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

05 October 2020