



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of Nina Beltiucov, 20267232

Misconduct Nina Beltiucov'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. Between on or around 23 April 2019 and around 07 January 2020, she provided Personal Income Tax services and Business Income Tax services (Tier 2 Services) to clients outside of the scope of her Bookkeeping licence (Tier 4 services) whilst not qualified or regulated to do so.

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 Nina Beltiucov is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order.
2. A warning over future conduct

Consent Nina Beltiucov actively consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

16 April 2021