



## AAT

### PROFESSIONAL STANDARDS

#### ORDER OF AAT

#### **In the matter of**

Richard Banfield (10353216)

#### **Misconduct**

Richard Banfield'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. Between on or around 31 December 2018 and on or around 26 February 2020, he failed to ensure a corporation tax return for a client was filed in a timely manner, resulting in a penalty being imposed by HMRC.
2. Between on or around 13 March 2019 and on or around 23 October 2020, he failed to adequately correspond with requests for information from another firm of accountants in respect of a client in a timely manner.

#### **Finding**

Grounds for disciplinary action existed and the matter was suitable for exercise of the Investigations Team's powers under paragraphs 6 and 31 of the *Disciplinary Regulations*.

#### **Order**

Richard Banfield is hereby:

- i. reprimanded for a period of one year
- ii. warned about his future conduct.

#### **Consent**

Richard Banfield is deemed to have agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

28 June 2021