



## AAT

### PROFESSIONAL STANDARDS

#### ORDER BY CONSENT

##### In the matter of

Rosemary Apps FMAAT, 6029705

##### Misconduct

Rosemary Apps' 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. For an unknown period up until on or around 11 February 2020 she failed to have adequate anti-money laundering policies and procedures in place
2. For an unknown period up until on or around 11 February 2020 she failed to carry out any or any adequate review of her anti-money laundering controls
3. For an unknown period up until on or around 11 February 2020 she failed to carry out an adequate firm-wide anti-money laundering risk assessment
4. For an unknown period up until on or around 11 February 2020 she failed to adequately record the carrying out of an individual anti-money laundering risk assessment in respect of one or more clients
5. For an unknown period up until on or around 11 February 2020 she failed to issue letters of engagement that were compliant with AAT's *Client Care* policy.
6. For an unknown period up until on or around 01 April 2020 she provided an Independent Examination whilst not licensed to do so.
7. For an unknown period up until on or around 03 April 2020 she provided Company Secretarial Services whilst not licensed 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**

Rosemary Apps is hereby:

1. Reprimanded; the reprimand will expire 24 months from the date of this Order.
2. Divested of her fellow member status for 24 months.
3. Warned that she must familiarise and comply with laws and regulations that are relevant to her AAT membership status.

**Consent**

Rosemary Apps consented to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

16 April 2021