



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Steven Garrod (56323)

Misconduct

Steven Garrod'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 12 May 2018 and on or around 26 November 2018, whilst a full member of AAT, Steven Garrod provided self-employed accountancy services to the public without being registered or licensed to do so, or approved as being exempt from holding a licence.
2. Between on or around 12 May 2018 and on or around 26 November 2018, Steven Garrod provided self-employed accountancy 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 paragraphs 6 and 31 of the *Disciplinary Regulations*.

Order

Steven Garrod is hereby:

- (i) expelled from membership for a period of three years.

Consent

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

29 June 2019