



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Stephen Yarsley (10161233)

Misconduct

Stephen Yarsley'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 11 February 2019 and on or around 26 February 2020, whilst a fellow member of AAT, he 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 11 February 2019 and on or around 26 February 2020, he provided self-employed accountancy services to the public without being registered with an anti-money laundering supervisory authority.

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

The following sanctions have been imposed against Mr Yarsley:

- i. His fellow membership status has been removed for a period of three years.
- ii. Reprimand for a period of three years.
- iii. Warning over future conduct.
- iv. Fine for the amount of £289.00.

Consent

Stephen Yarsley agreed to submit to the decision of the Investigations Team, in accordance with Regulation 6 of the *Disciplinary Regulations*.

29 May 2020