

AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Trevor French (6257287)

Misconduct

Trevor French'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. For an unknown period until on or around 14 August 2019, he failed to have in place adequate Anti-Money Laundering procedures.
2. For an unknown period until on or around 14 August 2019, he failed to adequately record the carrying out of client due diligence in respect of one or more clients.
3. For an unknown period until on or around 14 August 2019, he failed to carry out any, or any adequate, review of his Anti-Money Laundering policies, controls and procedures.
4. For an unknown period until on or around 14 August 2019, he failed to carry out an adequate firm-wide money laundering risk assessment.
5. For an unknown period until on or around 14 August 2019, he failed to issue any, or any adequate, letters of engagement to one or more clients.
6. Between an unspecified date in 2013 and on or around 31 May 2018, he issued Auditor's Reports for an unincorporated charity client without holding a warrant or practising certificate to do so.

Finding

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

Order

Trevor French is hereby:

- i. Reprimanded. The reprimand will remain live on his record for a period of two years/24 months.
- ii. Removed from fellow membership of AAT for a period of two years/24 months.

- iii. Warned about his future conduct – Mr French must ensure he understands and complies with the laws and regulations relevant to any service he is providing or is asked to provide, prior to accepting an engagement from a client. Additionally, Mr French must ensure he is aware of and compliant with all relevant Money Laundering legislation in force whilst he is providing self-employed accountancy services as an AAT licensed accountant.

Consent

Trevor French has agreed to submit to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

12 November 2020