



**AAT**

**PROFESSIONAL STANDARDS**

**ORDER OF AAT**

**In the matter of**

Wendy Tate (10379371)

**Misconduct**

Wendy Tate'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. On or around 11 October 2019, she submitted the full accounts of client X to Companies House instead of filleted accounts.
2. On or around 05 July 2019, she prepared and submitted a P11D(b) on behalf of client X which offset the Employment Allowance against Class 1A National Insurance contributions, in contravention of HMRC guidance.

**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 Wendy Tate:

- i. Removal of fellow membership status for a period of two years. During this period, Wendy Tate will be permitted to refer to herself as a full member only.
- ii. Reprimand, with the reprimand remaining live on her record for a period of two years.
- iii. Fined £1,000.

**Consent**

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

30 July 2021