



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Azizahmed Bhayat 10070363

Misconduct

Azizahmed Bhayat'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 04 December 2017 and 30 April 2018, whilst a full member of AAT, Azizahmed Bhayat provided self-employed accountancy services to the public, without holding a licence, or approved to provide such services whilst subject to an exemption.
2. Between on or around 04 December 2017 and 30 April 2018, Azizahmed Bhayat provided accountancy services to the public without being registered with a supervisory authority within the meaning of the Money Laundering Regulations.

Finding

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

Order

Azizahmed Bhayat is hereby:

- i. Reprimanded, with the reprimand remaining active on his record for a period of three years from the date the sanction is imposed.
- ii. Removed of his fellow membership status for a period of three years.
- iii. Warned with regards to future conduct.
- iv. Fined £279 with the payment to be received 30 days from the date of the invoice.

Consent

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

11 January 2019