



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Rafaqat Ali (230670)

Misconduct

Rafaqat Ali'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 of time up until 24 October 2018, whilst a licensed member of AAT, Mr Rafaqat Ali provided accountancy and/or bookkeeping services to the public without holding professional indemnity insurance.
2. Between 16 May 2018 and 25 October 2018, Mr Rafaqat Ali, failed to demonstrate that he was compliant with the AAT's *Professional Indemnity Insurance* policy.

Finding

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

Order

Rafaqat Ali is hereby:

1. **Reprimanded**, with the **Reprimand** remaining active on his record for a period of **12 months** from the date the sanction is imposed.
2. **Fined**, with the fine being **£71.82**.
3. **Warned about his future conduct**. He must ensure that he is fully aware and compliant with guidelines, policies and regulations that govern his AAT membership.

Consent

Rafaqat Ali has agreed to the decision of the Investigations Team in accordance with Regulation 6 of the *Disciplinary Regulations*.

Date

28 March 2019