



AAT

PROFESSIONAL STANDARDS

ORDER BY CONSENT

In the matter of

Hyder Ali (20192384)

Misconduct

Hyder 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. Between on or around 1 January 2018 and 9 May 2018, whilst a full member of AAT, Mr Ali provided accountancy and/or bookkeeping services and/or related services to the public without holding a licence or approved to provide such services whilst subject to an exemption.
2. Between on or around 1 January 2018 and 9 May 2018, whilst a full member of AAT, Mr Ali provided accountancy and/or bookkeeping services and/or related services to the public without being registered with a supervisory authority for the purposes of Anti Money Laundering as required by 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

Hyder Ali is hereby:

- i. **Reprimanded.** This will remain live on his file for a period of **12 months** from the date the sanction is imposed by Order of the Association.
- ii. **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.
- iii. **Submitted to a practice assurance review** within the next 12 months.
- iv. **Required** to provide evidence of his **Continuing Professional Development** in relation to **anti-money laundering**, within the next **12 months**.

Consent

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

Date

9 January 2019