



AAT

PROFESSIONAL STANDARDS

ORDER OF AAT

In the matter of

Abdus Masum (10346208)

Misconduct

Abdus Masum'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 10 October 2017 and on or around 18 May 2020, whilst a full member of AAT, he provided self-employed accountancy services to the public without being registered or licensed to do so, or approved as being exempt from holding a licence.
2. Between on or around 10 October 2017 and on or around 18 May 2020, he provided self-employed accountancy services to the public without being registered with an anti-money laundering supervisory authority.

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

Abdus Masum is hereby:

- i. Warned over his future conduct. The warning will remain on Mr Masum's record for a period of two years.
- ii. Fined £538.00.

Consent

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

08 September 2020