



## AAT

### PROFESSIONAL STANDARDS

#### ORDER OF AAT

#### In the matter of

Raja Usman (10063370)

#### Misconduct

Raja Usman'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 until on or around 13 January 2020, he made misleading and exaggerated claims to the public by misrepresenting his firm, Universal Accountants Ltd, as an ICAEW chartered accountancy firm without holding membership and/or a practising licence with ICAEW.
2. For an unknown period until on or around 13 January 2020, he made misleading and exaggerated claims to the public by misrepresenting his firm, Universal Accountants Ltd, as providing auditing services, without holding a warrant or practising certificate with a recognised chartered supervisory body.

#### 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

Raja Usman is hereby:

- i. Reprimanded, with the reprimand remaining live on his record for a period of three years.
- ii. Warned over his future conduct.
- iii. Subject to a specific condition on his licence in that he must submit to a practice assurance review at his own expense.

#### Consent

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

20 November 2020