

## **Disciplinary Tribunal**

**Member Name:** Member Name Withheld – FIPA FFA

**Division:** New South Wales

**Date of Hearing:** 15 September 2017

---

The IPA Disciplinary Tribunal of 15 September 2017 determined that the following case presented against the member was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws clauses 2.1.2 and 2.1.3 and in particular APES 110 - Code of Ethics for Professional Accountants. The Australian Securities & Investments Commission disqualified the member as an approved self-managed superannuation fund (“SMSF”) auditor as it determined that the member breached independence and audit requirements and is not a fit and proper person to be an approved SMSF auditor.

The Tribunal further resolved that the member is admonished.

**Date of Notice: 9 November 2017**

**Reference: 2117**