

## **Disciplinary Tribunal**

**Member Name:** Chiu Ling Francis Man – MIPA AFA

**Division:** New South Wales

**Date of Hearing:** 14 September 2018

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The IPA Disciplinary Tribunal of 14 September 2018 determined that the following case presented against the member was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution<sup>1</sup> as the member breached the IPA By-Laws clauses 2.1.2 and 2.1.3<sup>2</sup> 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 auditor as it determined that the member had breached fundamental audit requirements and is otherwise not a fit and proper person;
- b) Breached clause 98(2)(a) of the IPA Constitution<sup>3</sup> as the member breached the IPA By-Laws in particular clause 7.1.6<sup>4</sup>. The member failed to comply with a reasonable request made by an Officer of the Institute as the member failed to respond to correspondence from the Investigations Officer;
- c) Breached clause 98(2)(b) of the IPA Constitution<sup>5</sup> as the member failed to observe a proper standard of professional care, skill or competence. The above constitutes a failure to observe a proper standard of professional care, skill or competence;
- d) Breached clause 98(2)(h) of the IPA Constitution as the member failed to comply with a reasonable request made by an Officer of the IPA. The member has not responded to correspondence from the Investigations Officer; and
- e) Breached clause 98(2)(f) of the IPA Constitution<sup>6</sup> as the member has engaged in conduct which is not in the best interests of the IPA. The above constitutes conduct that is not in the best interests of the IPA.

The Tribunal further resolved that the following penalties are imposed:

- Forfeiture of membership.
- Costs of \$1000 plus GST.

**Date of Notice: 23 October 2018**

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<sup>1</sup> IPA Constitution version 2.0 August 2016

<sup>2</sup> IPA By-Laws version 2.4.1, 17 February 2017

<sup>3</sup> IPA Constitution version 2.0 August 2016

<sup>4</sup> IPA By-Laws version 2.4.1, 17 February 2017

<sup>5</sup> IPA Constitution version 2.0 August 2016

<sup>6</sup> IPA Constitution version 2.0 August 2016