

Disciplinary Tribunal

Member Name: Debbie Ann Maree Warren – MIPA AFA

Division: New South Wales

Date of Hearing: 14 September 2018

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 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 Tax Practitioners Board terminated the member's tax agent registration as it determined the member had failed to comply with the Code of Professional Conduct in the *Tax Agent Services Act 2009*;
- b) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws in particular clause 7.1.6. The member has failed to comply with a reasonable request made by an Officer of the Institute as she failed to respond to correspondence from the Investigations Officer;
- c) Breached clause 98(2)(b) of the IPA Constitution 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 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