

## Disciplinary Tribunal

**Member Name:** Geoffrey Paul Thompson – FIPA FFA

**Division:** South Australia

**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 as the member breached the IPA By-Laws clauses 2.1.2 and 2.1.3 and in particular APES 220 – Taxation Services and/or APES 310 – Dealing with Client Monies. The member dealt with client monies through the firm bank account and not a trust account or client bank account, failed to ensure prompt transmission of monies from the Australian Taxation Office to the client, and failed to obtain client authorisation before amending and lodging the client's tax return;
- b) 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; and
- c) 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:

- The member is required to do the following (membership will be suspended if the following is not done):
  - Complete a course related to trust accounts and dealing with client monies and provide evidence of completion within six months.
  - Establish a trust account and provide evidence this has been done within one month.
  - Engage within one month an independent auditor to audit the business bank account and provide the auditor's report within six months.
- Censure.
- Costs of \$1000 plus GST.

**Date of Notice: 23 October 2018**