

## **Disciplinary Tribunal**

**Member Name:** John Gaetano Tretola – MIPA AFA

**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 110 - Code of Ethics for Professional Accountants section 290.104. The Australian Securities & Investments Commission disqualified the member as an approved self-managed superannuation fund auditor for breaching independence requirements and not reporting legislative contraventions;
- 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 provide certification of an auditor independence course completed within six months.
- Censure.
- Costs of \$1000 plus GST.

**Date of Notice: 23 October 2018**