

Disciplinary Tribunal

Member Name: Ok Gyu Lim – FIPA FFA

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 section 110.2. The Federal Circuit Court of Australia held that the member was involved in contraventions of the *Fair Work Act 2009* (Cth) as the member admitted that they created false and misleading documents which resulted in underpayments to employees;
- 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 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.
- Fine of \$2500.

Date of Notice: 23 October 2018