IPA Disciplinary Tribunal

Member Name:	**Name Withheld – MIPA AFA**
Division:	**QLD**
Date of Hearing:	**23 March 2026**

The Institute of Public Accountants (IPA) Disciplinary Tribunal (Tribunal) of 23 March 2026 determined that the following case presented against the Member was proven:

a) Breached clauses 98(2)(a) and 98(2)(b) of the IPA Constitution (see below) and clauses 2.1.1, 2.1.2 and 2.1.3 of the IPA By-Laws (see below).

b) Breached clause 98(2)(a) by contravening IPA By-Laws clauses 2.1.2 and 2.1.3 by failing to submit audits in a timely and professional manner in accordance with APES 110 – *Code of Ethics for Professional Accountants*.

c) Breached clause 98(2)(a) by contravening the IPA By-Laws 2.1.1, 2.1.2 and 2.1.3 by failing to properly document the terms of engagement to the client in accordance with APES 305 – *Terms of Engagement*.

d) Breached clause 98(2)(b) by failing to observe a proper standard of professional care.

The Tribunal further resolved that the penalties imposed are:

1. *Admonishment – the IPA wrote to the Member outlining that certain standards of professional behaviour were not met.*

2. *Costs – the Member is ordered to pay costs to the IPA in the amount of $2,500 plus GST.*

Date of Determination: 18 April 2026

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