

Disciplinary Tribunal

Member Name: Moses Joseph Hanna – FIPA FFA

Division: Victoria

Date of Hearing: 12 April 2019

The IPA Disciplinary Tribunal of 12 April 2019 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 member has engaged in unprofessional and dishonest conduct by providing (or agreeing to provide) letters on the firm's letterhead containing false and misleading information for the purposes of the client giving such letters to third party loan providers. The member's conduct in knowingly making false representations as to a client's income for the purpose of it being relied upon by a lender is unacceptable and must be condemned in the strongest terms;
- b) 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 305 – Terms of Engagement. The member failed to document the terms of engagement in a timely manner;
- 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; and
- d) 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 \$2500 plus GST.
- Fine of \$2500.

Date of Notice: 14 June 2019