

Disciplinary Tribunal

Member Name: Paul Kleores – MIPA AFA

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 Tax Practitioners Board terminated the member's tax agent registration as it determined the member had ceased to meet the tax practitioner registration requirement of being a fit and proper person. The member admitted they were responsible for supervision of the Australian Taxation Office's Tax Agent Portal and allowed access to others in circumstances where the member could not establish there was consent;
- b) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws clause 9.1.2. The member provided public practice services but failed to hold an IPA professional practice certificate;
- 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.

Date of Notice: 21 May 2019