

Disciplinary Tribunal

Member Name: Ahmed Afifi – FIPA FFA

Division: New South Wales

Date of Hearing: 19 July 2019

The IPA Disciplinary Tribunal of 19 July 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 performed an engagement where there was a conflict of interest and the member did not have in place adequate arrangements for management of the conflict of interest;
- 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:

- Censure.
- Costs of \$1500.00 plus GST.

Date of Notice: 6 September 2019