

Member Name: Leslie James Ray – FIPA FFA
Division: Queensland
Date of Hearing: 18 November 2020

The IPA Disciplinary Tribunal of 18 November 2020 determined that the following case presented against the member was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution and particularly By-law 2.1.2 and 2.1.3, as the Tribunal was satisfied on the material before it (including the limited responses provided by the member) that each of the allegations which had been provided to the member, were proven. Specifically, that the member:
- Failed to act honestly and with integrity by:
 - Changing the client's tax agent, bank account and postal address details on 4 July 2016 without the client's consent or authorisation;
 - Lodging the client's income tax returns (ITRs) for the financial years ending 30 June 2012 to 30 June 2017 without obtaining the client's declaration;
 - Facilitating the member's daughter's illegitimate receipt of tax refunds in the amount of \$4,708.67 belonging to the client; and
 - Providing false information to the Tax Practitioners Board (TPB) in the member's response to the TPB's letter on 13 August 2018, namely relating to the amount of refund received by the client for the lodgement of their ITR's for the financial years ending 30 June 2012 to 30 June 2014.
 - Failed to act lawfully in the best interests of the client by lodging the client's ITRs for the financial years ending 30 June 2012 to 30 June 2017 in respect of which the member:
 - Prepared those returns on the basis of income estimates, when the member did not have reasonable basis to do so;
 - Declared a state of taxable affairs that the member ought to have known was wrong (and which resulted in the client paying an incorrect amount of child support to the member's daughter); and
 - Failed to inform the client of the lodgement of their ITRs, the Notices of Assessment issued by the ATO and the payment of tax refunds to the member's daughter.
 - Failed to take reasonable care in ascertaining the state of affairs of the client in the completion and lodgement of the client's ITRs for the financial years ending 30 June 2012 to 30 June 2017.
 - Failed to have an engagement letter in place with the client.
- b) Breached clause 98(2)(b) of the IPA Constitution as the member failed to observe a proper standard of professional care, skill and competence, on the basis of the matters found above.
- c) Breached clause 98(2)(f) of the IPA Constitution as the member's conduct was not in the interests of the IPA, given the matters found above, and also in failing to respond to the TPB's request in the letter dated 27 July 2018 in a responsible and reasonable manner.

The Tribunal further resolved that the following penalties are imposed:

- Forfeiture of membership.
- Costs of \$3500.00 plus GST.

Date of Notice: 18 January 2021