



IPA Appeals Tribunal

Member Name: Mary Josie Longo FIPA

Division: New South Wales

Date of Determination: 30 June 2015

IPA Board Disciplinary Tribunal

The IPA Board Disciplinary Tribunal (Tribunal) of 14 November 2014 determined that the following case presented against the member was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution as there is insufficient evidence the member notified the IPA of the member's bankruptcy and disqualification under the Superannuation Industry (Supervision) Act 1993;
 - 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 as there is insufficient evidence the member was supervised as an employee of a registered tax agent in line with required guidelines of the Tax Practitioners Board at the time when services were provided to the client;
 - 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 is guilty of 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 Mrs Longo's membership of the IPA is forfeited.

Mrs Longo appealed the decision of the Tribunal.

IPA Appeals Tribunal

The IPA Appeals Tribunal (Appeals Tribunal) considered the appeal and made a determination on 30 June 2015 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 as there is insufficient evidence the member was supervised as an employee of a registered tax agent in line with required guidelines of the Tax Practitioners Board at the time when services were provided to the client;



b) Breached clause 98(2)(f) of the IPA Constitution as the member is guilty of 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;

and

c) Breached clause 98(2)(f) of the IPA Constitution as the member is guilty of conduct which is not in the best interests of the IPA as the member has:

i. failed to meet the ethical requirement of integrity in relation to professional conduct under clause 2.1.2 of the IPA By-Laws;

ii. failed to be of good fame, integrity and character in relation to the continuation of membership requirements under clause 3.1.16 of the IPA By-Laws;

and

iii. failed to comply with APES 110 – Code of Ethics for Professional Accountants as the member has:

- failed to be straightforward and honest in her professional and business relationships;
- knowingly been associated with communications which contain false or misleading statements;
- compromised her professional or business judgment because of a conflict of interest;
- engaged in conduct that would be likely to adversely affect the good reputation of the profession;
- failed to be honest and truthful about her status as a practitioner who requires supervision, but does not in fact have supervision;
- engaged in business or activities which might impair integrity, objectivity or the good reputation of the profession and as a result would be incompatible with the fundamental principles; and
- failed to comply with the fundamental principles as a result of self-interest.

The Appeals Tribunal further resolved that Mrs Longo's membership of the IPA is forfeited.

Date of Notice: 3 July 2015

Reference: 6215