

## Disciplinary Tribunal

**Member Name:** Member Name Withheld – MIPA AFA

**Division:** Queensland

**Date of Hearing:** 28 September 2021

---

The IPA Disciplinary Tribunal of 28 September 2021 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 IPA By-Laws clauses 2.1.2 and 2.1.3 and in particular APES 110 – Code of Ethics for Professional Accountants in that the Member:
  - Failed to produce signed documents with respect to the Company's purported decision to appoint the Member as an alternate director and company secretary, and the Member failed to produce anything signed with respect to accepting such roles.
  - Failed to be properly appointed as an alternate director pursuant to section 201k of the Corporations Act and further that the Member could have advised the directors to pursue other options.
  - Created a perceived conflict of interest in becoming an alternate director whilst acting as the public accountant for the same company.
  - Inadvertently held themselves out to be a member of CPA Australia by attaching this designation to the Member's professional website profile.
- 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.

The Tribunal further resolved that the following penalties are imposed:

- Admonishment.
- Costs of \$1000.00 plus GST.
- Fine of \$1000.00.

**Date of Notice: 20 April 2022**