

## Disciplinary Tribunal

**Member Name:** Member Name Withheld - FIPA FFA

**Division:** NSW

**Date of Hearing:** 22 November 2023

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The IPA Disciplinary Tribunal (Tribunal) of 22 November 2023 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 2.1.1 and 2.1.2 and APES Standards APES 110, APES 210 and APES 320 by conducting an audit while not holding a registered company auditor (RCA) qualification. In failing to perform the audit as a RCA, the Member:
- Contravened APES 110 and did not meet the standards in subsections R113.1(a) (comply with the principle of professional competence and due care), R113.1(b) (act diligently in accordance with professional and technical standards), R115.5 (comply with relevant laws and regulations), and R320.9 (periodically review whether to continue with a recurring engagement).
  - Contravened APES 210 and did not meet the standards in clause 1.7 (comply with all other applicable standard and professional guidance notes), clause 3.1 (comply with public interest obligations in an assurance engagement), and clause 3.3 (ensuring the member has the requisite knowledge and skill in an assurance engagement or engages a suitably qualified person).
  - Contravened APES 320 and did not meet the standards in subsections 38 (establish policies and procedures to consider competence and capabilities, and comply with ethical requirements), and 44 (establishing policies and procedures to inform continuing or declining an engagement).
- 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 by conducting an audit while not holding a RCA qualification. The audit should have been completed by a RCA.

The Tribunal further resolved that the following penalties are imposed:

- Admonishment

**Date of Notice: 21 March 2024**