



**Disciplinary Tribunal**

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

**Division:** Victoria

**Date of Hearing:** 28 February 2014

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The IPA Board Disciplinary Tribunal of 28 February 2014 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. The member failed to carry out or perform adequately and properly the duties of an auditor in that the member did not conduct audits in accordance with the Australian Auditing Standards. ASIC accepted an enforceable undertaking from the member which permanently prevents the member from practising as an auditor;
  - 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 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 the member is admonished and required to pay costs of \$250.00.

**Date of Notice: 14 April 2014**

**Reference: 2314**