

Disciplinary Tribunal

Member Name: Alan Maddick MIPA

Division: Victoria

Date of Hearing: 18 October 2013

The IPA Board Disciplinary Tribunal of 18 October 2013 determined that the following case presented against the member was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution, as he breached the IPA By-Laws clause 2.1.3 and in particular APES 110 - Code of Ethics for Professional Accountants, APES 210 - Conformity with Auditing and Assurance Standards, and APES 320 - Quality Control for Firms. He failed to competently perform the client's audit of financial records as he failed to account for approximately \$90,000 in wages;
 - b) Breached clause 98(2)(b) of the IPA Constitution as he 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 he 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:

- a) Censured.
- b) Required to undertake the IPA public practice quality assurance review within 90 days.
- c) Required to pay costs of \$550.00.

Date of Notice: 5 December 2013

Reference: 9213