



Disciplinary Tribunal

Member Name: Linh Nguyen FIPA
Division: Victoria
Date of Hearing: 29 November 2013

The IPA Board Disciplinary Tribunal of 29 November 2013 determined that the following case presented against Mr Nguyen 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 and in particular APES 310 - Dealing with Client Monies and APES 110 - Code of Ethics for Professional Accountants. The member failed to maintain the company's trust account in accordance with APES 310 in that there were deficiencies of client monies; the nature and extent of withdrawal of trust funds from client monies had little relationship to instructions in client authority letters; and the company made numerous deposits into the trust account which were unrelated to errors or bank charges;
 - 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 Mr Nguyen is:

- Censured.
- Required to pay costs of \$500.00.
- Required to undertake trust account training offered by the IPA or other course approved by the Executive General Manager Member Knowledge by the end of April 2014 and provide evidence of completion.
- Required to undertake the IPA quality assurance review within 12 months at his own cost.

Date of Notice: 21 January 2014

Reference: 5713