



Disciplinary Tribunal

Member Name: Member Name Withheld, MIPA

Division: Queensland

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 the member breached the IPA By-Laws clauses 2.1.2 and 2.1.3 and in particular APES 110 - Code of Ethics for Professional Accountants sections 130 and 150. The member failed to audit the client's trust accounts in accordance with generally accepted standards of professional competency as the trust account audit reports were not lodged within the specified time;
 - 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 required to undertake the IPA public practice quality assurance review by 14 February 2014 and pay costs of \$250.00.

Date of Notice: 5 December 2013

Reference: 4413