

**Disciplinary Tribunal****Member Name:** Nailia Zinatoulina AIPA**Division:** New South Wales**Date of Hearing:** 29 November 2013

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The IPA Board Disciplinary Tribunal of 29 November 2013 determined that the following case presented against Mrs Zinatoulina 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 110 and 150. The member failed to comply with the fundamental principles of professional ethics (integrity and professional behavior), in assisting a business involved in the sale of restricted substances. The member was charged and given a 12 month behaviour bond in relation to this conduct;
  - 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;
- 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 Mrs Zinatoulina's membership of the IPA is forfeited.

**Date of Notice: 21 January 2014****Reference: 5613**