



IPA INSTITUTE OF PUBLIC ACCOUNTANTS

Member Name: Member Name Withheld - AIPA

Division: Victoria

Date of Hearing: 19th October 2012

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The IPA Investigation Review Officer and the IPA Investigations Officer resolved that the member had a case to answer for having:

- (a) breached clause 98(2)(a) of the IPA Constitution in the first instance in that it was alleged the member breached an Institute By-law, in particular Institute By-law 9.1.2 in that the member did not have a Professional Practice Certificate despite it appearing that the member is a Registered Tax Agent and the Principal of a company providing accounting and taxation services;
- (b) breached clause 98(2)(a) of the IPA Constitution in the second instance in that it was alleged the member breached an Institute By-law, in particular Institute By-law 2.1.3 (b) in that the member allegedly breached Accounting Professional & Ethical Standards Board Standard APES 110 – Code of Ethics for Professional Accountants and in particular section 150.2 in that the member exaggerated their qualifications by claiming on their web site to be a “Certified Practising Accountant” when inquiries revealed that the member was not a member of CPA Australia;
- (c) breached clause 98(2)(b) of the IPA Constitution in that it was alleged the member failed to observe a proper standard of professional care, skill or competence in that it was alleged the member failed to provide adequate assistance to an Accountant taking over a former client; and
- (d) breached clause 98(2)(f) of the IPA Constitution in that it was alleged that the foregoing, both joint and several, constitutes conduct that is not in the best interests of the Institute.



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Tribunal Decision

The Tribunal of 19th October 2012 resolved that the case as presented against the member under section 98(2)(a) of the IPA Constitution in the first instance is proven; the case as presented under section 98(2)(a) in the second instance is not proven; the case as presented under section 98(2)(b) is not proven; and the case as presented under section 98(2)(f) is not proven.

The Tribunal further resolved that the member is:

- (a) admonished, without the name being published;
- (b) costs of \$660:00 are imposed payable within 30 days of the effective date; and
- (c) the member is required to obtain a Professional Practice Certificate as soon as practicable.

Date of Notice: 7th January 2013

Reference: 8681