



# IPA INSTITUTE OF PUBLIC ACCOUNTANTS

**Member Name:** Member Name Withheld - FIPA

**Division:** Australian Capital Territory

**Date of Hearing:** 19<sup>th</sup> October 2012

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The IPA Investigations 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 that it was alleged the member breached Institute By-law 2.1.3(b) in that the member allegedly breached Accounting Professional and Ethical Standards Board standard APES 305, section 3, in that no engagement letter was finalised with a client;
- (b) 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 lodge the client's documents in a timely manner resulting in the client incurring additional charges to the Australian Taxation Office in the form of interest and penalties; and
- (c) breached Clause 98(2)(f) of the IPA Constitution in that it was alleged that the aforementioned, both joint and several, constitute conduct that is not in the best interests of the Institute.

## **Tribunal Decision**

The Tribunal of 19<sup>th</sup> October 2012 resolved that the cases as presented against the member under sections 98(2)(a); 98(2)(b); and 98(2)(f) of the IPA Constitution are not proven.

**Date of Notice:** 7<sup>th</sup> January 2013

**Reference:** 6842