



IPA INSTITUTE OF PUBLIC ACCOUNTANTS

Member Name: Member Name Withheld - FIPA

Division: New South Wales

Date of Hearing: 19th 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)(b) of the IPA Constitution in the first instance in that it was alleged the member failed to observe a proper standard of professional care, skill or competence in that it was alleged that certain Business Activity Statements prepared and lodged by the member on behalf of a former client contained data that resulted in financial detriment to that client;
- (b) breached clause 98(2)(b) of the IPA Constitution in the second instance 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
- (c) 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.

Tribunal Decision

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

Date of Notice: 7th January 2013

Reference: 9929