



IPA INSTITUTE OF PUBLIC ACCOUNTANTS

Member Name: Member Name Withheld - FIPA

Division: Queensland

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 on an audit report relating to the real estate trust account of a client the member made untrue statements relating to unannounced visits to the 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 on an audit relating to the real estate trust account of a client the member did not conduct that audit in accordance with any specific standards, in particular to the standard required in the Queensland Property Agents and Motor Dealers Act 2000; 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 case as presented against the member under section 98(2)(b) of the IPA Constitution in the first instance is proven; the case as presented under section 98(2)(b) of the IPA Constitution in the second instance is proven; and the case as presented under section 98(2)(f) of the IPA Constitution is proven.

The Tribunal further resolved that the member is admonished without the name being published.

Date of Notice: 7th January 2013

Reference: 3920