



IPA INSTITUTE OF PUBLIC ACCOUNTANTS

Member Name: Member Name Withheld - FIPA

Division: Victoria

Date of Hearing: 28th September 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:

- (a) breaching 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 lodged a second amended taxation return to the Australian Taxation Office on behalf of a client without the authorisation of or at the request of this client; it was further alleged that the refund shown on the amended, unsigned and unauthorised return for the client had not been received; and finally it was alleged that the member had not received authority from the client to deduct fees from any refund attributable to this client; and
- (b) breaching clause 98(2)(f) of the IPA Constitution in that it was alleged that the aforementioned constituted conduct that was not in the best interests of the Institute.

Tribunal Decision

The Tribunal of 28th September 2012 resolved that the cases as presented against the member under sections 98(2)(b) and 98(2)(f) of the IPA Constitution were not proven.

Date of Notice: 7th January 2013

Reference: 5970