

**Member name:** Michael Quinn PNA

**Division:** Queensland

**Date of Hearing:** 30<sup>th</sup> April 2010

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

- (a) breached clause 98(2)(a) of the NIA Constitution in that it was alleged member Quinn was guilty of a breach of NIA By-law 2.1.3 in that he advised a client to invest part of their superannuation funds into the member's own family trust, in breach of the requirement to avoid or mitigate sufficiently self-interest threats as set out in Accounting Professional & Ethical Standards Board standard APES 110 – Code of Ethics for Professional Accountants; and
- (b) breached clause 98(2)(f) of the NIA Constitution in that it was alleged the aforementioned is conduct that is not in the best interests of the Institute.

### **Tribunal Decision**

The Tribunal resolved that the cases against member Quinn in regard to section 98(2)(a) and 98(2)(f) of the NIA Constitution were proven.

The Tribunal further resolved that member Quinn is censured with his name being published and costs of \$500.00 are imposed, payable in thirty days.

**Date of Notice:** 24<sup>th</sup> June 2010  
**Reference:** 9120