



**Disciplinary Tribunal**

**Member Name:** Arun Kumar Kalwadia AIPA

**Division:** Queensland

**Date of Hearing:** 7 October 2016

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The IPA Disciplinary Tribunal of 7 October 2016 determined that the following case presented against the member was proven:

- a) Breached clause 98(1) of the IPA Constitution as the member was convicted by a court of law of an offence which is inconsistent with being a member of the Institute. The member was convicted on charges of obtaining property by deception under the Criminal Code Act 1995 and sentenced to 3 years imprisonment with a release after 5 months;
  - b) Breached clause 98(2)(a) of the IPA Constitution as the member breached the IPA By-Laws clauses 2.1.2 and 2.1.3 and in particular APES 110 - Code of Ethics for Professional Accountants. The member failed to comply with the fundamental principles of professional ethics in particular integrity and professional behavior due to the conduct above;
  - c) Breached clause 98(2)(b) of the IPA Constitution as the member failed to observe a proper standard of professional care, skill or competence. The above constitutes a failure to observe a proper standard of professional care;
- and
- d) Breached clause 98(2)(f) of the IPA Constitution as the member has engaged in conduct which is not in the best interests of the IPA. The above constitutes conduct that is not in the best interests of the IPA.

The Tribunal further resolved that Mr Kalwadia's membership of the IPA is forfeited.

**Date of Notice: 8 December 2016**

**Reference: 5216**