



Disciplinary Tribunal

Member Name: Peter Kee-Yoon Seow FIPA

Division: Queensland

Date of Hearing: 7 October 2016

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

- a) 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 *Property Agents and Motor Dealers Act 2000* in that he:
 - Failed to conduct two unannounced examinations for the licensee's trust account during the respective audit period.
 - Made a false entry in the audit report stating he in fact conducted the said examinations for which an infringement notice was issued;
 - b) 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, skill or competence;
- and
- c) Breached clause 98(2)(f) of the IPA Constitution as the member 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 the member is censured and required to pay costs of \$550.00.

Date of Notice: 8 December 2016

Reference: 8216