## NATIONAL INSTITUTE OF ACCOUNTANTS DISCIPLINARY TRIBUNAL

**Member name:** Michael Job - PNA

**Division:** Victoria

**Date of Hearing:** 20<sup>th</sup> November 2009

The NIA Investigations Review Officer and the NIA Investigations Officer resolved that as a result of unresolved non-compliances identified at a public practice quality assurance review of Mr. Job's practice on 16<sup>th</sup> May 2006, that Mr. Job had a case to answer for having:

- (a) breached clause 98(2)(a) of the NIA Constitution in that it was alleged he was in breach of NIA by-law 9.1.7(d) in that he had failed to supply a copy of one of his letters of engagement for company clients and further, that he failed to supply a copy of the audit report of his trust account;
- (b) breached clause 98(2)(a) of the NIA Constitution in that it was alleged he was in breach of NIA Pronouncement 7 Continuing Professional Development in that he had failed to supply a copy of his record of CPE hours;
- (c) breached clause 98(2)(h) of the NIA Constitution in that he had failed to comply with a reasonable request of an Officer of the Institute in that he had failed to respond to correspondences seeking resolution of the outstanding non-compliances identified at the public practice quality assurance review; and
- (d) breached clause 98(2)(f) of the NIA Constitution in that it was alleged that the above constitutes conduct that is not in the best interests of the Institute.

DIVITAE

## **Tribunal Decision**

The Tribunal resolved that there were cases to answer under sections 98(2)(a); 98(2)(f); and 98(2)(h) of the NIA Constitution.

SAPIENTIA

ONESTAS

The Tribunal further resolved that Mr. Job's membership is forfeit and consequently he is to be struck off the NIA register of members and costs of \$500.00 are to be applied, payable within 30 days.

**Date of Notice:** 4<sup>th</sup> January 2010

Reference: 5800