

2011 Complaints

In 2011 the Institute of Public Accountants (IPA) received 41 formal complaints that were actioned by the Institute.

The majority of the complaints relate to issues surrounding allegations of improper professional conduct (38 of the 41 Cases). Professional conduct refers to complaints about how members have dealt professionally with clients such as failure to lodge returns, failure to pass on documents to new accountant, or general unprofessional conduct. A further two cases were matters referred to the IPA by the Australian Taxation Office in relation to SMSF auditors. The ATO has the power to refer matters to the professional body where the ATO undertakes an investigation of an SMSF auditor and the ATO determines there has been some professional and or ethical failure on behalf of the SMSF auditor that should be referred to the professional body the auditor is a member of. The final matter related to the audit of a community association.

- 38 Cases Professional conduct
- 2 Cases ATO SMF Auditor
- 1 Audit Other

The breakdown by State of the Member complained of is:

NSW	7
Vic	9
Qld	14
SA	5
WA	3
Act	1
Tas	0

Of the 41 Complaints:

- 9 Have been finalised as No case to answer
- 2 complaints have been finalised as Administrative penalty
- 2 complaints have been referred to the Disciplinary Tribunal
- 29 complaints still under investigation