Disciplinary Tribunal

Member Name:	**Ruaidhri Carslake**
Division:	**QLD**
Date of Determination:	**18 December 2025**

The Institute of Public Accountants (IPA) Disciplinary Tribunal (Tribunal) of 18 December 2025 determined that the following case presented against the Member was proven:

a) Breached clauses 98(2)(a), 98(2)(b) and 98(2)(f) of the IPA Constitution (see below) and clauses 2.1.1, 2.1.2 and 2.1.3 of the IPA By-Laws (see below), and in particular the requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* and APES 220 *Taxation Services*.

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 Member's breach of the IPA Constitution is by virtue of the Tax Practitioners Board (TPB) 9 May 2024 decision to terminate the tax agent registration of the Company associated with the Member, and prohibited the Company from reapplying for registration for a period of two years. The TPB noted, among other matters, the Member breached the TASA Code by lodging a significant number of returns under the Company's tax agent registration without a registered tax agent supervising and reviewing the returns prior to lodgement. The TPB also determined that the Company did not satisfy the registration requirement that each director be a fit and proper person, after finding that its sole director, the Member, was not a fit and proper person.

c) Breached clause 98(2)(f) as the Member's actions constituted conduct which is not in the best interests of the Institute and may reflect poorly on the perceived integrity, professionalism and technical capacity of IPA Members.

d) Breached clause 2.1.1 of the IPA By-Laws as the Member's actions failed to meet the standard of professional conduct required by Pronouncements on sound practice and conduct promulgated by the IPA Board by enabling the Company to be the subject of adverse findings by the TPB as reflected in the TPB's 9 May 2024 decision.

e) Breached clauses 2.1.2 and 2.1.3 of the IPA By-Laws as the Member's actions, enabling the Company to be the subject of adverse findings by the TPB as reflected in the TPB's 9 May 2024 decision, failed to meet the professional integrity, technical standards and ethical behaviour required by the By-Laws of the IPA. The Tribunal noted the Member did not meet the self-reporting obligations required by clause 2.1.2 of the IPA By-Laws relating to the TPB's 9 May 2024 decision and the Administrative Review Tribunal's 9 January 2025 decision to dismiss the Company's application for the review of the TPB's 9 May 2024 decision.

The Tribunal further resolved that the penalties imposed are:

1. Forfeiture – The Member's membership is to be forfeited for a non-admission period of 10 years.

2. Costs of $8,000 plus GST.

3. Fine of $25,000.

© Copyright to Institute of Public Accountants.
Not to be copied or reproduced without permission.

IPA/IFA - Confidential

Date of Notice: 5 January 2026

© Copyright to Institute of Public Accountants.
Not to be copied or reproduced without permission.

IPA/IFA - Confidential