IPA Disciplinary Tribunal

Member Name:	**Name Withheld**
Division:	**QLD**
Date of Hearing:	**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)(e) 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).

b) Breached clause 98(2)(e) of the IPA Constitution as the Member's actions, specifically being sole Director and shareholder of an entity and placing that entity into voluntary liquidation on 14 May 2025, constituted becoming an insolvent under administration.

c) Breached clause 98(2)(f) of the IPA Constitution as the Member's actions constituted conduct which is not in the best interests of the IPA and may reflect poorly on the perceived 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 required standard of professional conduct required by the IPA Pronouncements relating to sound professional practice promulgated by the IPA Board by enabling an entity to be placed into voluntary liquidation on 14 May 2025.

e) Breached clauses 2.1.2 and 2.1.3 of the IPA By-Laws as the Member's actions, by enabling an entity to be placed into voluntary liquidation on 14 May 2025, failed to meet the professional integrity standards required by the IPA By-Laws. The Tribunal noted the Member met his self-reporting obligations required by clause 2.1.2 of the IPA By-Laws, however, this did not negate breaches of IPA's By-Laws and Constitution.

The Tribunal further resolved that the penalties imposed are:

1. *Forfeiture – the Member's membership remains forfeited until at least the period of insolvency has been concluded.*

2. *Costs – the Member is ordered to pay costs to the IPA in the amount of $2,500 plus GST.*

Date of Determination: 5 January 2026

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