

### **Disciplinary Tribunal**

**Member Name:** Member Name Withheld, MIPA

**Division:** Queensland

**Date of Hearing:** 11 April 2014

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The IPA Board Disciplinary Tribunal of 11 April 2014 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. CPA Australia forfeited the member's membership in April 2013 as it found the member had breached relevant standards in relation to the member's role as co-trustee of a deceased estate including the failure to lodge the deceased's personal income tax returns for 2003 and 2004 until 2011. The member is not eligible for readmission to CPA Australia until 1 May 2023;
- 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 is guilty of 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 admonished and required to pay costs of \$550.00.

**Date of Notice: 12 June 2014**

**Reference: 3914**