



Disciplinary Tribunal

Member Name: Dinyar Marfatia FIPA

Division: Western Australia

Date of Hearing: 5 June 2015

The IPA Board Disciplinary Tribunal of 5 June 2015 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 clause 2.1.3 and in particular APES 110 – Code of Ethics for Professional Accountants. The member failed to act professionally and comply with relevant laws and regulations by misrepresenting himself as an ASIC registered company auditor to both his client and the Department of Immigration and Border Protection;
 - 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 censured and required to pay a fine of \$2500.00.

Date of Notice: 28 August 2015

Reference: 3115