

Disciplinary Tribunal

Member Name: Graham North - FIPA FFA

Division: VIC

Date of Hearing: 6 June 2023

The IPA Disciplinary Tribunal (Tribunal) of 6 June 2023 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 IPA By-Laws clauses 2.1.1 and 2.1.2 and in particular, APES 110, APES 210 and APES 320. The Member has:
- failed to either consider the relevant provisions of the Act, or at least interpret them accurately.
 - Contravened APES 110 and APES 210 whereby:-
 - i. The Member knowingly conducted audits while not holding a registered company auditor qualification.
 - ii. The Member in the provision of audit services did not meet the standard in subsections R100.2(a) (identify threats to compliance), R100.5(c) (maintain professional knowledge and skill), R100.5(e) (comply with relevant laws and not discredit profession), R130.1(b) (act diligently in accordance with technical and professional standards), R150.1 (obligation to comply with relevant laws and regulations) and R210.6 (acceptance of engagement that one is competent to perform) of APES 110 (Professional Competence and Due Care).
 - iii. The Member did not take due care and failed to act competently by conducting audits while not holding a registered company auditor qualification.
 - Contravened APES 320 whereby:-
 - i. The Member the breached clause 42(a) (obtain necessary information before accepting engagement), clause 44(a) (establish policies and procedures to establish circumstances where declining an engagement would be appropriate) and clause 45 (specifically referring to professional, legal, or regulatory requirements that may lead to a withdrawal from engagement) of APES 320 (Terms of Engagement).
- b) Breached clause 98(2)(b) of the IPA Constitution as he 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.
- c) Breached clause 98(2)(f) of the IPA Constitution as he has engaged in 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 following penalties are imposed:

- Censure.
- Costs of \$1,000 plus GST.

- Fine of \$1,000.
- Member is required to undertake the IPA short course on Ethics & Decision Making before 31 December 2023.

Date of Notice: 31 July 2023