

Disciplinary Tribunal

Member Name: Rudolf Hopfner - MIPA AFA

Division: QLD

Date of Determination: 7 November 2023

IPA Disciplinary Tribunal

The IPA Disciplinary Tribunal of 2 December 2022 determined that the following case presented against the Member was proven in respect to the following:

- Breached clause 98(2)(a) of the IPA Constitution as the Member breached the IPA By-Laws clauses 2.1.1 and 2.1.2 and in particular, APES 110 Code of Ethics for Professional Accountants and APES 220 Taxation Services. The Tax Practitioners Board terminated the Member's tax agent registration due to the failure to comply with the *Tax Agent Services Act 2009*. The Member did not deny the breaches, nor offer anything verifiable in terms of rebuttal and/or mitigation.

The member has:

- contravened IPA By-Laws 2.1.1 on the basis that his behaviour was not of the standard of professional conduct expected pursuant to the IPA By-Laws, IPA Constitution, IPA Pronouncements and APESB Ethical Standards.
 - contravened IPA By-Laws 2.1.2 on the basis that his behaviour showed a lack of integrity, objectivity, and independence.
 - contravened APES Standards 110 at section 110 (maintain integrity, objectivity, and professional behaviour) and section 210 (conflicts of interest).
 - contravened APES Standards 220, namely rules 3.1 (safeguarding the interests of their client), rule 3.3 (integrity and professional behaviour) and 3.13 (maintain professional competence and take due care).
- 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
 - Breached clause 98(2)(f) of the IPA Constitution as the Member 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:

- Forfeiture of Membership.
- Censure.
- Costs of \$3,000 plus GST.
- Fine of \$5,000.

IPA Appeals Tribunal

The IPA Appeals Tribunal considered the appeal and made a determination on 7 November 2023 to affirm the decision of the IPA Disciplinary Tribunal as stated above that the member had breached

clauses 98(2)(a), 98(2)(b) and 98(2)(f) of the IPA Constitution, IPA By-Laws 2.1.1 and 2.1.2, and APES 110 Code of Ethics for Professional Accountants and APES 220 Taxation Services.

The IPA Appeals Tribunal varied the penalties of the IPA Disciplinary Tribunal and resolved that the following penalties are imposed:

- Forfeiture of the Member's membership effective immediately, with a right to re-apply for Membership of the IPA from 1 July 2024, by way of full application, and subject to providing to the IPA documentary evidence to the satisfaction of the IPA that the Member's tax affairs, and those of his related entities, are in order, that he has fully complied with all taxation obligations in respect of himself and those entities, from this determination until the date of re-application.
- Costs of \$3,000.00 plus GST.
- Fine of \$5,000.00

Date of Notice: 9 November 2023