

Disciplinary Tribunal

Member Name: Member Name Withheld - FIPA FFA

Division: NSW

Date of Hearing: 22 November 2023

The IPA Disciplinary Tribunal (Tribunal) of 22 November 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 has breached the IPA By-Laws clauses 2.1.1, 2.1.2 and in particular, APES 110 Code of Ethics for Professional Accountants (including Independence Standards) in that they were found:
 - to hold themselves out as holding a Ph.D award when in fact they did not; and
 - in holding themselves out to have a Ph.D when they did not have, did not meet the standards in APES 110 subsections R100.5(a) (Integrity – to be straightforward and honest in business relationships), R110.2(a) (Integrity – not making a false or misleading statement), and R150.2 (Professional behaviour – in not making exaggerated claims inter alia, about the qualifications the person possesses).
- 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.

The Tribunal notes while the Member should not have Ph.D on their website or elsewhere, they took swift and reasonable action to ensure that Ph.D did not appear on any forums.

The Tribunal further resolved that the following penalties are imposed:

- Admonishment

Date of Notice: 21 March 2024