



Disciplinary Tribunal

Member Name: Member Name Withheld, MIPA

Division: QLD

Date of Hearing: 19 July 2013

The IPA Board Disciplinary Tribunal of 19 July 2013 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 clause 2.1.3(b); in particular APES 110 - Code of Ethics for Professional Accountants sections 210.9 and 210.11, and APES 210 - Conformity with Auditing and Assurance Standards. The member failed to obtain ethical clearance from the previous accountant before proceeding with the engagement, and written representation from the client was not dated before the auditor's report;
 - 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. In particular, the audit report failed to list all identified breaches. The above also 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 required to pay costs of \$550.00, and confirmed the member has undertaken to attend a relevant Continuous Professional Education event.

Date of Notice: 17 September 2013

Reference: 2341