



Disciplinary Tribunal

Member Name: Member Name Withheld - MIPA

Division: Victoria

Date of Hearing: 29 November 2013

The IPA Board Disciplinary Tribunal of 29 November 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 the IPA By-Laws clause 2.1.3 and in particular APES 310 - Dealing with Client Monies. The member's trust account has not been audited for at least the years ended 2010 and 2011;
 - b) 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 320 - Quality Control for Firms. The member failed to establish and maintain an adequate system of quality control to ensure compliance with professional standards;
- and
- c) 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 comply with the fundamental principle of professional competence and due care in relation to the conduct noted above.

The Tribunal further resolved that the member is:

- Admonished.
- Required to have their trust account audited for all outstanding years by 31 March 2014 and provide copies of the audit reports to the IPA.
- Required to pay costs of \$500.00.

Date of Notice: 21 January 2014

Reference: 9213