



IPA INSTITUTE OF PUBLIC ACCOUNTANTS

Member Name: Brett Campbell AIPA
Division: New South Wales
Date of Hearing: 28th September 2012

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The IPA Investigations Review Officer and the IPA Investigations Officer resolved that member Campbell had a case to answer for:

- (a) breaching Clause 98(2)(a) of the IPA Constitution in that it was alleged he breached Institute By-laws, in particular By-law 9.1.2A in that as an Auditor of a Self Managed Superannuation Fund (“SMSF”) he was required to have a Professional Practice Certificate which he did not have;
- (b) breaching Clause 98(2)(b) of the IPA Constitution in that it was alleged he failed to observe a proper standard of professional care, skill or competence in that it was alleged that the Australian Taxation Office determined that he failed to carry out or perform adequately and properly the duties or functions of an auditor; he is otherwise not a fit and proper person to be an approved Auditor for the purposes of the Superannuation Industry (Supervision) Act 1993 (“SISA”); and that he has been disqualified from being an approved Auditor of a regulated superannuation entity in accordance with sub-section 131(1) of SISA;
- (c) breaching clause 98(2)(h) of the IPA Constitution in that it was alleged he failed to comply with a reasonable request of an officer of the Institute in that he did not reply to certain letters from the Institute Investigations Officer; and
- (d) breaching Clause 98(2)(f) of the IPA Constitution in that it was alleged that the above, both joint and several, constituted conduct that is not in the best interests of the Institute.



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Tribunal Decision

The Tribunal of 28th September 2012 resolved that the cases as presented against member Campbell under sections 98(2)(a); 98(2)(b); 98(2)(h); and 98(2)(f) of the IPA Constitution are proven.

The Tribunal further resolved that member Campbell is censured, with his name published; he is to undertake eight hours of CPE directly related to Self Managed Superannuation Funds within twelve months of the effective date of this determination; and costs of \$660:00 are imposed.

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Date of Notice: 7th January 2013

Reference: 3246