



Disciplinary Tribunal

Member Name: Member Name Withheld - FIPA

Division: New South Wales

Date of Hearing: 7 October 2016

The IPA Disciplinary Tribunal of 7 October 2016 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 clauses 2.1.2 and 2.1.3 and in particular APES 110 - Code of Ethics for Professional Accountants. The member was disqualified by the Australian Securities & Investments Commission (ASIC) as an approved self-managed superannuation fund (SMSF) auditor after they determined the member is not a fit and proper person to act in that capacity because the member signed independent auditor's reports and auditor independence declarations when the member was not a registered company auditor under the Corporations Act 2001;
 - 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;
- and
- c) 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 member is required to pay costs of \$220.00.

Date of Notice: 8 December 2016

Reference: 3716