## NATIONAL INSTITUTE OF ACCOUNTANTS DISCIPLINARY TRIBUNAL

Member name: Colin J. Essen - FPNA

**Division:** Tasmania

Date of Hearing: 20<sup>th</sup> November 2009

The NIA Investigations Review Officer and the NIA Investigations Officer resolved that:

- (a) Mr. Essen had a case to answer for having breached clause 98(2)(h) of the NIA Constitution in that it was alleged he failed to comply with reasonable requests of an Officer of this Institute in that he had failed to reply to correspondence from the Investigations Officer; and
- (b) Mr. Essen had a case to answer for having breached clause 98(2)(f) of the NIA Constitution in that it was alleged the abovementioned is conduct that is not in the best interests of the Institute.

The case against Mr. Essen was heard at a Tribunal Hearing on 20<sup>th</sup> March 2009 with that Tribunal resolving that for the case under section 98(2)(h) of the NIA Constitution, Mr. Essen's membership is suspended until such time as a formal reply is received to the Investigation Officer's letter. The Tribunal further resolved that the case under section 98(2)(f) of the NIA Constitution is adjourned until the next Tribunal Hearing and costs of \$500.00 are to be applied immediately, payable in 30 days.

## **Tribunal Decision**

The case against Mr. Essen was brought before the Tribunal of 20<sup>th</sup> November 2009 and the Tribunal resolved that the determination made by the Tribunal of 20<sup>th</sup> March 2009 is set aside and inserted in its place the Tribunal resolved Mr. Essen had a case to answer under both sections 98(2)(h) and 98(2)(f) of the NIA Constitution.

The Tribunal further resolved that Mr. Essen's membership is forfeit and consequently he is to be struck off the register of members and costs of \$500.00 are to be applied, payable within 30 days.

**Date of Notice:** 4<sup>th</sup> January 2010

Reference: 3995