## NATIONAL INSTITUTE OF ACCOUNTANTS DISCIPLINARY TRIBUNAL

**Member name:** Member Name Withheld - PNA

**Division:** Queensland

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

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

- (a) had a case to answer for having breached clause 98(2)(h) of the NIA Constitution in that it was alleged the member failed to comply with a reasonable request of an Officer of the Institute in that the member failed to reply to correspondence from the NIA Investigations Officer; and
- (b) 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 member was referred to the Tribunal Hearing on 20<sup>th</sup> March 2009 and that Tribunal resolved that for the case against the member as stated under section 98(2)(h) of the NIA Constitution, the member's membership was suspended until such time as a formal reply was received to the Investigations Officer's letter.

The Tribunal further resolved that the case against the member as stated under section 98(2)(f) of the NIA Constitution is adjourned until the next Tribunal Hearing and costs of \$500.00 were applied, payable in 30 days.

No reply by the member to the outcome of the Tribunal Hearing of 20<sup>th</sup> March 2009 was received and the Investigations Review Officer and the Investigations Officer resolved that the member be referred to the Disciplinary Tribunal of 20<sup>th</sup> November 2009 to determine the case and in addition to consider the following:

- (a) non-receipt of a reply to correspondence from the NIA Investigations Officer:
- (b) non-receipt of payment of the \$500.00 costs imposed by the Tribunal of 20<sup>th</sup> March 2009; and
- (c) non-return of membership certificates as demanded as a consequence of the suspension of membership.

## **Tribunal Decision**

The Tribunal resolved that the determination made by the Tribunal of 20<sup>th</sup> March 2009 is set aside and inserted in its stead the Tribunal resolved that there were cases to answer under sections 98(2)(h) and 98(2)(f) of the NIA Constitution.

The Tribunal further resolved that the member is admonished without the name being published and costs of \$500.00 are to be applied, payable within 30 days.

