



**Disciplinary Tribunal**

**Member Name:** Member Name Withheld - FIPA

**Division:** Victoria

**Date of Hearing:** 5 June 2015

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The IPA Board Disciplinary Tribunal of 5 June 2015 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 110 – Code of Ethics for Professional Accountants. The member failed to act in a timely manner to identify a threat to objectivity caused by a potential conflict of interest and apply safeguards where necessary to eliminate or reduce any threats to an acceptable level in that the member acted as the accountant for different parties whose interests were in conflict;
  - 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 is guilty of 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 admonished and required to pay costs of \$550.00.

**Date of Notice: 28 August 2015**

**Reference: 6915**