

Disciplinary Tribunal

Member Name: Sarah Ottery - AIPA AFA

Division: Victoria

The IPA Disciplinary Tribunal of 24 August 2022 determined that the following case presented against the Member was proven:

- a) Breached clause 98(2)(a) of the IPA Constitution as she breached the IPA By-Laws clauses 2.1.1 to 2.1.3 and in particular APES 110 Code of Ethics for Professional Accountants (including Independence Standards), in that the Member facilitated the withdrawal of company tax portal funds without director consent/knowledge.
- b) Breached clause 98(2)(a) of the IPA Constitution as she breached the IPA By-Laws clauses 2.1.1 to 2.1.3 and in particular APES 305 Terms of Engagement, in that the Member did not properly document and communicate to the client the terms of engagement.
- c) Breached clause 98(2)(a) of the IPA Constitution as she breached the IPA By-Laws clauses 2.1.1 to 2.1.3 and in particular APES 110 Code of Ethics for Professional Accountants (including Independence Standards) and APES 320 Quality Control for Firms, in that the Member did not properly reassess continuance of her client relationship given the change in her client's circumstances.
- d) Breached clause 98(2)(b) of the IPA Constitution as the Member failed to observe a proper standard of professional care, skill or competence, in that she:
 - Mismanaged the complainant's company Xero file;
 - Mismanaged the complainant's company obligations to the ATO; and
 - Facilitated Job Keeper payments not being made to the company and being withdrawn to a third-party bank account without the directors' knowledge or consent.
- e) Breached clause 98(2)(f) of the IPA Constitution as the Member engaged in conduct which was not in the best interests of the IPA.

The Tribunal further resolved that the following penalties are imposed:

- Member is required to undertake an IPA approved course relating to 'Ethics and Fraud'.
- Costs of \$2500.00 plus GST.
- Suspension of membership for a period of 30 days to take effect after the end of the appeal period. The suspension term will be lifted at the later of: when both the course and costs requirements in points 1 and 2 above have been fulfilled, or 30 days after the end of the appeal period.

The member failed to comply with the order of the IPA Disciplinary Tribunal resulting in forfeiture of membership administered by the Chief Executive Officer under clause 98(3)(h) of the IPA Constitution on 21 April 2023.