

## Disciplinary Tribunal

**Member Name:** Catherine McMurtrie - AIPA AFA

**Division:** NSW

**Date of Hearing:** 1 November 2024

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The IPA Disciplinary Tribunal (Tribunal) of 1 November 2024 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 2.1.1 to 2.1.3 and APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* and APES 220 *Taxation Services*. The Tribunal found that the Member's actions:
- failed to meet the standard of professional conduct required by guidance and Pronouncements on sound professional practice promulgated by the IPA Board by failing to adhere to the *Tax Agent Services Act 2009* (the TASA) standards (s 30-10(1), 30-10(2), 20-5(3)(a)).
  - in saying "no" to having outstanding taxation obligations to the Tax Practitioners Board (TPB) when renewing the Member's tax agent licence in 2021 and by not communicating a change of taxation entity or payment terms to the Complainant did not meet the standard in subsections R111.2(a) (Member should not be associated with reports or returns that are misleading), R113.1 A3 (diligence inter alia encompasses acting on a timely basis) and R115.1(a) (Member to act in a professional manner, comply with laws and regulations, and not bring the profession into disrepute) of APES 110 (Professional Competence and Due Care).
  - failed to meet the professional integrity standards required by the By-Laws of the IPA. The Member did not adhere to integrity standards required by section 3.3 of APESB 220 (Taxation Services) by saying "no" to having outstanding taxation obligations to the TPB.
- 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 in that she failed to communicate in a timely manner with the Complainant and failed to discuss in advance a change of taxation agent entity and payment terms.
- 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 penalties imposed are:

- Forfeiture of membership.
- Censure.
- Costs of \$5,500 plus GST.

**Date of Notice: 10 January 2025**