



CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

Professional Conduct Tribunal – 29 June 2016

Member subject of adverse findings - Barry Stuart McEloney CA

At a hearing of the Professional Conduct Tribunal of Chartered Accountants Australia and New Zealand held on 29 June 2016 in relation to Barry Stuart McEloney a chartered accountant of Western Australia the Tribunal found a case established in accordance with:

1. By-law 40(e), in that on the member's own admission, the member has been the subject of adverse findings in relation to his professional or business conduct by the District Court of Western Australia in *McEloney v Massey* [2015] WADC 126.
2. By-Law 40(f) in that the member committed breaches of section 150 of APES 110 Code of Ethics for Professional Accountants by failing to comply with the fundamental principle of professional behaviour as set out in section 150 of *APES 110 Code of Ethics for Professional Accountants* in the circumstances set out by the District Court of Western Australia in *McEloney v Massey* [2015] WADC 126.

The Professional Conduct Tribunal decided that:

- no sanctions be imposed, other than the member be required to pay a contribution of \$1,000 plus GST towards the costs of the disciplinary action.
- In making its decision, the Tribunal carefully considered all of the information presented to it but despite the mitigating factors, could not avoid the fact that statements in the member's email of 29 August 2014 represented an action that the member knew or should have known would discredit the profession.

Professional Conduct Tribunal Chartered Accountants Australia and New Zealand

29 June 2016

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