

Appeal Tribunal – 29 July 2015

Member failed to respond to correspondence – Andrew Mark Gunn CA

The Appeal Tribunal of Chartered Accountants Australia and New Zealand (Chartered Accountants ANZ) held an appeal against the decisions and sanctions imposed on Andrew Mark Gunn a chartered accountant of South Australia by the Professional Conduct Tribunal on 7 April 2014. The Professional Conduct Tribunal had found a case established that the member was liable to disciplinary action in accordance with:

1. By-law 40(f), whilst Mr Gunn was in practice as a public accountant he failed to reply to letters from the Institute of Chartered Accountants Australia (now Chartered Accountants ANZ):
 - a. concerning the completion of Mr Gunn's Liability Capping Questionnaire, in breach of Regulation 4, Regulations Relating to Certificate of Public Practice, paragraph 713.2; and
 - b. requesting that Mr Gunn report on his Professional Indemnity arrangement, in breach of Regulation 4A, Professional Indemnity Insurance, paragraph 7PI.4(c); and
2. By-law 40(g), in that Mr Gunn failed to reply to letters from the Institute of Chartered Accountants Australia (now Chartered Accountants ANZ), including from the Professional Conduct Consultant/Senior Advisor Professional Conduct dated 30 May and 13 December 2012, 9 August 2013 and 31 January 2014 concerning the completion of his Liability Capping Questionnaire and report on Professional Indemnity arrangements.

The Professional Conduct Tribunal ordered that:

1. Mr Gunn receive a severe reprimand;
2. Mr Gunn be required to pay a fine of \$2,500;
3. Mr Gunn be required to pay a contribution of \$2,500 plus GST towards the costs of the disciplinary action;
4. The Tribunal takes very seriously Mr Gunn's failure to respond to correspondence from the Institute and his non-attendance at the hearing of allegations against him.

The Appeal Tribunal decided:

- to affirm the determinations of the Professional Conduct Tribunal that:
 - the allegations contained in the Notice of Disciplinary Action have been established;
 - Mr Gunn receive a severe reprimand;
 - Mr Gunn be required to pay a fine of \$2,500;
 - Mr Gunn be required to pay a contribution of \$2,500 plus GST towards the costs of the disciplinary action;
 - the Tribunal takes very seriously Mr Gunn's failure to respond to correspondence from the Institute and his non-attendance at the hearing of allegations against him; and

- to additionally impose the costs of the Appeal hearing of \$2,500 plus GST.

Appeal Tribunal
Chartered Accountants Australia and New Zealand

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