



CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

Professional Conduct Committee - 1 February 2017

Adverse finding - Name withheld

At a meeting of the Professional Conduct Committee of Chartered Accountants Australia and New Zealand held in private on 1 February 2017 in Sydney Australia in respect of **Member A** (name withheld) of Queensland, the Committee decided that, although there were strong mitigating circumstances presented by Member A, her work in auditing a trust account was flawed. The Committee took into account Member A's undertaking not to conduct trust account audits in the future and, as Member A had been fined by the relevant regulator, it considered that a further financial penalty would not be appropriate. The Committee has taken into account Member A's statement that she will not be conducting trust account audits in the future.

With the written consent of Member A, the Committee made the following determinations:

- that the Member receive a reprimand;
- that the Member pay costs incurred by and on behalf of CA ANZ in investigating and dealing with the matters the subject of the complaint and the case conference.

Professional Conduct Committee Chartered Accountants Australia and New Zealand

1 February 2017

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