

## **Professional Conduct Tribunal – 2 December 2015**

### **Member breached Regulations – Robert Mario Porto CA**

At a hearing of the Professional Conduct Tribunal of Chartered Accountants Australia and New Zealand held on 2 December 2015 in relation to Robert Mario Porto a chartered accountant of New South Wales the Tribunal found a case established on the member's own admission in accordance with:

1. By-law 40(f), in that whilst the member was in practice as a public accountant he failed to reply to letters from the Institute of Chartered Accountants in Australia and Chartered Accountants Australia and New Zealand:
  - a. concerning the completion of his Liability Capping Questionnaire, in breach of Regulation CR2, Regulations Relating to Certificate of Public Practice, paragraph 707 (previously Regulation 4, Regulations Relating to Certificate of Public Practice, paragraph 709); and
  - b. requesting that he report on his Professional Indemnity arrangement, in breach of Regulation CR2A, Professional Indemnity Insurance, paragraph PI.4(c)(i) (previously Regulation 4A, Professional Indemnity Insurance, paragraph 7PI.4(c)); and
2. By-law 40(g), in that the member failed to reply to correspondence from the Institute of Chartered Accountants in Australia and Chartered Accountants Australia and New Zealand sent on 5 August 2014, 2 September 2014, 16 September 2014, 2 October 2014, 14 October 2014, and 7 May 2015, concerning the completion of his Liability Capping Questionnaire and reporting on his Professional Indemnity arrangements.

The Professional Conduct Tribunal decided that the member:

- receive a reprimand;
- be required to pay a contribution of \$3,100 plus GST towards the costs of the disciplinary action.
- The Tribunal directs Chartered Accountants Australia and New Zealand to conduct a quality review of the member's practice as soon as practicable.

### **Professional Conduct Tribunal Chartered Accountants Australia and New Zealand**

2 December 2015