

## Professional Conduct Tribunal – 25 May 2016

### Member subject of adverse findings - Irene Rose Burnett CA

At a hearing of the Professional Conduct Tribunal of Chartered Accountants Australia and New Zealand held on 25 May 2016 in relation to Irene Rose Burnett a chartered accountant of South Australia the Tribunal found a case established in accordance with:

1. By-law 40(a), in that the member failed to observe a proper standard of professional care, skill or competence in the course of carrying out her professional duties in the circumstances recorded in *Burnett and Tax Practitioners Board* [2014] AATA 687 (19 September 2014), and such findings were not overturned on appeal.
2. By-law 40(c), in that the member was found to have acted dishonestly in the course of carrying out her professional duties in the circumstances recorded in *Burnett and Tax Practitioners Board* [2014] AATA 687 (19 September 2014), and such findings were not overturned on appeal.
3. By-law 40(e), in that adverse findings were made by Deputy President K Bean of the Administrative Appeals Tribunal of Australia against the member in relation to her professional and business conduct and competence in the circumstances recorded in *Burnett and Tax Practitioners Board* [2014] AATA 687 (19 September 2014), and such adverse findings were not overturned on appeal.
4. By-Law 40(eb) in that on 11 December 2013 the Tax Practitioners Board decided not to grant the member's most recent application to renew her tax agent registration and this decision was affirmed in *Burnett and Tax Practitioners Board* [2014] AATA 687 (19 September 2014), and was not overturned on appeal.
5. By-law 40(f), in that the member failed to comply with the requirements of paragraphs 100.1, 110.1-110.2, 120.1-120.2, 130.1-130.4 and 150.1 of *APES 110 Code of Ethics for Professional Accountants*, in the circumstances recorded in *Burnett and Tax Practitioners Board* [2014] AATA 687 (19 September 2014), the findings of which were not overturned on appeal.
6. By-Law 40(j) in that the acts, omissions and defaults as set out in the paragraphs 1, 2, 3, 4 and 5 above, and/or as recorded in *Burnett and Tax Practitioners Board* [2014] AATA 687 (19 September 2014), bring or are likely to bring discredit on the member, Chartered Accountants Australia and New Zealand and/or the profession of accountancy.

The Professional Conduct Tribunal decided that:

- in the circumstances recorded in *Burnett v Tax Practitioners Board* [2014] AATA 687 and the evidence before the Tribunal, there was a failure to observe a proper standard of professional care, skill, or competence and allegation 1 was therefore established;
- allegations 2, 3, and 4 were based on fact (the findings quoted in 2 and 3 were, indeed, made and the Tax Practitioners Board did, indeed, decide not to renew the member's tax agent registration), and those three allegations are therefore established;
- given that allegations 1 to 4 inclusive were established the Tribunal concluded that allegation 5 was also established; and
- given that allegations 1 to 5 inclusive were established and the facts of those allegations have received publicity then allegation 6 was thereby established;
- the member be excluded from membership;

- the member receive a severe reprimand;
- the member be required to pay \$5,000 plus GST towards the costs of the disciplinary action.
- The Tribunal was very concerned by the gravity of the member's misconduct, the findings of dishonesty and professional failings made by the Tax Practitioners Board and confirmed by the Administrative Appeals Tribunal, the member's disrespect for those bodies and Chartered Accountants ANZ, and the member's lack of contrition or acknowledgment that she has done anything wrong.

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

25 May 2016