



CHARTERED ACCOUNTANTS™  
AUSTRALIA + NEW ZEALAND

## Professional Conduct Tribunal – 22 June 2016

### Member failed to observe a proper standard of professional care, skill or competence - Robert John Hurrell FCA

At a hearing of the Professional Conduct Tribunal of Chartered Accountants Australia and New Zealand held on 22 June 2016 in relation to Robert John Hurrell a chartered accountant of Victoria the Tribunal found a case established on the member's own admission in accordance with:

1. By-law 40(a), in that the member failed to exercise a proper standard of professional care, skill or competence in the course of carrying out his professional duties as auditor for the audits of the financial reports of Entity X for the years ended 31 December 2010 and 31 December 2011 (Reports) in that he failed to plan and perform the audits to address the risk of a material misstatement of the Fringe Benefits Tax (FBT) liability in the Reports.

The Professional Conduct Tribunal decided that:

- the member receive a reprimand;
- the member be required to undertake an additional 15 hours per annum of continuing professional education, over and above the requirements of Chartered Accountants Australia and New Zealand, for as long as the member holds a practising certificate issued by Chartered Accountants Australia and New Zealand;
- the member be required to pay a contribution of \$5,000 plus GST towards the costs of the disciplinary action;
- notification of the Tribunal's decisions be given to the Tax Practitioners Board and the Australian Securities and Investments Commission.
- In making its decision, the Tribunal took into account the member's longstanding unblemished record. The Tribunal on balance believed that there has been a serious breach of the member's leadership and supervisory responsibilities as the director on the audit and therefore that a sanction was warranted.

## Professional Conduct Tribunal Chartered Accountants Australia and New Zealand

22 June 2016

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