

## Appeal Tribunal – 9 December 2015

### Member failed to resolve complaints and comply with fundamental principle - Craig William Morrissey CA

The Appeal Tribunal of Chartered Accountants Australia and New Zealand (Chartered Accountants ANZ) held an appeal against the decisions and sanctions imposed on Craig William Morrissey a chartered accountant of Queensland by the Professional Conduct Tribunal on 7 September 2015. The Professional Conduct Tribunal had found a case established that the member was liable to disciplinary action 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 his professional duties by failing to meet statutory obligations under the *Property Agents & Motor Dealers Act (Qld) 2000* (the Act) as an auditor; and
2. By-law 40(e), in that on 10 September 2013 and 11 September 2014 the Queensland Office of Fair Trading made adverse findings in relation to the member's professional and/or business conduct and/or competence; and
3. By-law 40(f), in that the member:
  - failed to promptly resolve complaints made to Professional Conduct in accordance with section 1220 CR23 Public Practice Regulation; and
  - breached the fundamental principle of ethical behaviour prescribed by section 150.1 of APES 110, the Code of Ethics for Professional Accountants, applicable to all members of Chartered Accountants ANZ by failing to conduct himself in a manner consistent with the good reputation of the profession and by failing to refrain from conduct which might discredit the profession.

The Professional Conduct Tribunal decided that:

- the member's membership of Chartered Accountants ANZ be cancelled for a period of five years;
- the member be required to pay a contribution of \$3,100 plus GST towards the costs of the disciplinary action;
- notification of the Tribunal's decisions be given to the Tax Practitioners Board.
- The Tribunal considered the high professional standard required of a chartered accountant and the previous disciplinary history in determining this sanction.

The Appeal Tribunal decided:

- to set aside the decisions of the Professional Conduct Tribunal in relation to:
  - the allegations contained in paragraph 1 of the Notice of Disciplinary Action (regarding By-Law 40(a));
  - the allegations contained in paragraph 2 of the Notice of Disciplinary Action (regarding By-Law 40(e));
- to affirm the decisions of the Professional Conduct Tribunal in relation to the allegations contained in paragraph 3 of the Notice of Disciplinary Action (regarding By-Law 40(f));
- to set aside the decisions of the Professional Conduct Tribunal:
  - that the member's membership of Chartered Accountants ANZ be cancelled for a period of five years;
  - that notification of the Tribunal's decisions be given to the Tax Practitioners Board;

- to affirm the decisions of the Professional Conduct Tribunal that:
  - the member be required to pay a contribution of \$3,100 plus GST towards the costs of the disciplinary action;
  - The Tribunal considered the high professional standard required of a chartered accountant and the previous disciplinary history in determining this sanction.
- In addition, the Appeal Tribunal:
  - issues a severe reprimand;
  - requires a Quality Review to be undertaken as soon as possible;
  - imposes a fine of \$10,000;
  - requires that the member pay a contribution of \$3,100 plus GST towards the costs of the appeal; and
  - requires that the member within one month seek advice on the conduct of his practice from the Chartered Accountants Advisory Group.

**Appeal Tribunal  
Chartered Accountants Australia and New Zealand**

9 December 2015