



CHARTERED ACCOUNTANTS™
AUSTRALIA + NEW ZEALAND

Professional Conduct Committee – 4 October 2017

Failure to comply with the fundamental principles in Code of Ethics - Mr Mathew Courtney Johns CA

At a meeting of the Professional Conduct Committee of Chartered Accountants Australia and New Zealand (Chartered Accountants ANZ) held in private on 4 October 2017 in Sydney Australia in respect of Mr Mathew Courtney Johns a chartered accountant of Victoria, the Committee decided that the Member's conduct in:

1. preparing for signature by a director and then providing to a client a resolution which did not reflect the actual resolution made;
2. failing to bring to the attention of the Professional Conduct Committee that this second version of the resolution had been prepared; and
3. acting for a client in circumstances where he had a conflict of interest with his other client, her former husband, following a relationship breakdown,

did not comply with the fundamental principles of integrity (section 110), objectivity (section 120) and professional behaviour (section 150), set out in APES 110, *Code of Ethics*.

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

1. that the Member receive a severe reprimand;
2. that the Member pay to CA ANZ a fine in the sum of \$5,000;
3. that the Member successfully complete the ethics module of the CA ANZ Public Practice Program by 16 January 2018;
4. that the Member pay costs incurred by and on behalf of Chartered Accountants ANZ in investigating and dealing with the matters the subject of the complaint and the case conference in the amount of \$2,500.

Professional Conduct Committee Chartered Accountants Australia and New Zealand

4 October 2017

33 Erskine Street, Sydney NSW 2000
GPO Box 9985, Sydney NSW 2001, Australia
T +61 2 9290 1344

charteredaccountantsanz.com

Chartered Accountants Australia and New Zealand ABN 50 084 642 571 (CA ANZ). Formed in Australia.
Members of CA ANZ are not liable for the debts and liabilities of CA ANZ.

