

4. CHANGE IN PROFESSIONAL APPOINTMENT/OBTAINING PROFESSIONAL WORK

,Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
01/03/C/28		<ul style="list-style-type: none"> • Reprimand • Fined €500 • Costs €1,000 • Publication without name in Accountancy Ireland. 	<ul style="list-style-type: none"> • Member failed to inquire of the existing advisor of two prospective clients whether there were any considerations which might affect his appointment. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
00/12/C/47 01/05/C/42 (2 cases heard together)	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct. • Failure to respond to ICAI. 	<ul style="list-style-type: none"> • Severe Reprimand • Fined €3,174. • Costs €3,809 • Publication to include Members name. 	<ul style="list-style-type: none"> • Member failed to deal with the affairs of two clients. • Failed to respond to the Institute in relation to the complaints. • Failed to respond to correspondence of an incoming advisor. 	<ul style="list-style-type: none"> • Disciplinary Committee • Hearing held in Public
01/01/C/1	<ul style="list-style-type: none"> • Failure to respond to ICAI • Delay/Failure to Respond (External) 	<ul style="list-style-type: none"> • Severe Reprimand • Fined €3174 • Costs €2190 • Publication with name in Accountancy Ireland and National Press. 	<ul style="list-style-type: none"> • Member failed to respond to communications from an incoming advisor in relation to former clients. • Failed to respond to correspondence from the Secretary 	<ul style="list-style-type: none"> • Disciplinary Committee • Hearing held in Public
01/01/C/2	<ul style="list-style-type: none"> • Failure to respond to ICAI • Delay/Failure to Respond (External) 	<ul style="list-style-type: none"> • Severe Reprimand • Fined €3,174 • Costs €2,190 • Publication with name in Accountancy Ireland and National Press. 	<ul style="list-style-type: none"> • Member failed to respond to communications from an incoming advisor in relation to former clients. • Failed to respond to correspondence from the Secretary 	<ul style="list-style-type: none"> • Disciplinary Committee • Hearing held in Public

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02/05/35	<ul style="list-style-type: none"> • Failure to respond to ICAI. 	<ul style="list-style-type: none"> • Reprimand • Fined €1,000 • Costs €1,000 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member firm failed to respond promptly to a request for information from its successor to the position as auditor in that a request for information which issued on January 7th 2002 was not responded to until April 16th 2002. . • Member firm failed to give a substantive response in a timely manner to correspondence from the Secretariat of the Institute, in that the firm did not respond to correspondence issued during May 2002 until October 2002. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
08/06/043	<ul style="list-style-type: none"> • Delay/Failure to respond (External) 	<ul style="list-style-type: none"> • Reprimand • Fined €1,500 • Costs €1,350 • Publication without name in Accountancy Ireland 	<p>That, a member of the Institute with an address at Cloughmills did:</p> <ol style="list-style-type: none"> 1. Act in breach of the Institute’s Code of Ethics for Members Fundamental Principle (c): Professional Competence and Due Care in that he failed to file tax returns in respect of a client company in a timely manner; 2. Act in breach of the Institute’s Code of Ethics for Members: Section 210.20 in that he failed to respond to requests to provide documentation to a successor accountant in a 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)

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