

6. CRIMINAL CONVICTION

Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
98/7/C/37		<ul style="list-style-type: none"> • Reprimand • Costs €250 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member pleaded guilty in court to aiding and abetting an un-discharged bankrupt 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
01/12/C103		<ul style="list-style-type: none"> • Exclusion • Publication with name in Accountancy Ireland and National Press 	<ul style="list-style-type: none"> • That a member of the Institute, was convicted, having pleaded guilty, of offences involving tax evasion. 	<ul style="list-style-type: none"> • Disciplinary Tribunal
03/10/067		<ul style="list-style-type: none"> • Reprimand • Costs €5397.42 • Ineligible to hold a practising certificate for a period of 3 years. • Publication with name in Accountancy Ireland and the National Press 	<p>That a member of the Institute resident in Dublin did:-</p> <p>In a United States District Court, plead guilty to a charge of obstructing an examination of a financial institution by the Office of the Comptroller of the Currency of the Department of the Treasury an agency of the United States with jurisdiction to conduct examinations of financial institutions.</p>	<ul style="list-style-type: none"> • Disciplinary Tribunal. • Held in Public
06/05/045	Disqualification as a director/Director Restriction	<ul style="list-style-type: none"> • Severe Reprimand • Fine:€5,000 • Costs:€1,000 • Publication without 	<p>That, a member of the Institute,</p> <p>a) Has been convicted of two offences by a court of</p>	<ul style="list-style-type: none"> • Appeal Tribunal • Hearing held in public

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		name in Accountancy Ireland	<p>competent jurisdiction which has established that the member:</p> <ul style="list-style-type: none"> ▪ Falsified a record made or required for an accounting purpose namely added a claim for back-pay to which he was not entitled to the value of £2,875; and ▪ Stole money to the value of £2,875 belonging to his employer giving rise to a presumption of proof of misconduct pursuant to Bye-Law 64.3;and <p>b) Has been disqualified from acting as a company director for a four year period giving rise to disciplinary action pursuant to Bye-Law 64.1 (a)</p>	
07/07/073		<ul style="list-style-type: none"> • Reprimand • Publication without name in Accountancy 	That a retired member of the institute:	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)

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		Ireland	<ul style="list-style-type: none">by appearing in the Tax Defaulters List in respect of the period beginning on 1 July 2006 and ending on 30 September 2006 render himself liable to disciplinary action pursuant to Bye-Law 63.1(a) by bringing discredit upon himself. The portion of the Tax Defaulter's list in which he appeared related to under-declaration of income tax and the existence of a bogus non-resident account.	