

7. Delay/Failure to Respond (External)

Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
01/04/C/32	<ul style="list-style-type: none"> • Bad Work/inadequate or unsatisfactory service or professional conduct. 	<ul style="list-style-type: none"> • Severe Reprimand • Fined €10,158 • Costs €952 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member failed to deal adequately with the affairs of a client company with due care and timeliness. • Failed to respond to communications from a client company in relation to its affairs. • Failed to advise a director of a client company to make voluntary disclosures that the company had understated its tax liabilities. • Failed, neglected or refused to respond adequately and promptly to a request from a client company that he return the books and records of the company to that director or make them available to the company's incoming advisors. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
00/08/C/36	<ul style="list-style-type: none"> • Breach of Company Law (other than acting without authority) • Failure to respond to ICAI 	<ul style="list-style-type: none"> • Severe Reprimand • Fined €5,079 • Costs €1,905 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member failed to respond to a request from a creditor of a company of which the member was a director and secretary , for information relating to the status of an investment by the creditor in the company. • Had failed to respond to the Secretary in relation to the matter. • Failed as director and secretary of two companies to ensure that the companies had fulfilled their statutory obligations to make annual returns, and as a result the companies had been struck off the register of companies. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
01/02/C/16 01/03/C/30 (Both cases heard together)	<ul style="list-style-type: none"> • Conduct of Liquidation • Failure to respond to ICAI 	<ul style="list-style-type: none"> • Reprimand • Fined €3,174 • Costs €1,270 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member failed to respond to request from Minister for Enterprise, Trade and Employment for information relating to a liquidation • Failed to file returns in the Companies Registration Office on a timely basis. • Failed to respond to correspondence from the Secretariat of the Institute. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
01/01/C/1	<ul style="list-style-type: none"> • Failure to respond to ICAI • Change in professional appointment/obtaining professional work 	<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
01/01/C/2	<ul style="list-style-type: none"> • Failure to respond to ICAI • Change in professional appointment/obtaining professional work 	<ul style="list-style-type: none"> • Severe Reprimand • Fined €31,74 • 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
01/05/C/37	<ul style="list-style-type: none"> • Professional Indemnity Insurance • Other audit or IB issues under ethical guide or standards or guidance. • Failure to respond to correspondence from the Institute. 	<ul style="list-style-type: none"> • Reprimand • Fined €2,500 • Costs €3,000 • Publication in Accountancy Ireland and National Press to include member's name. 	<ul style="list-style-type: none"> • Member failed to hold Professional Indemnity Insurance • Failed to submit annual audit and client money returns • Failed to respond to correspondence. • Failed to respond to correspondence from the Institute. 	<ul style="list-style-type: none"> • Disciplinary Committee • Hearing held in Public

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00/02/C/4	<ul style="list-style-type: none"> • Failure to respond to ICAI 	<ul style="list-style-type: none"> • Reprimand • Fined €660 • Costs €660 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member failed to deal adequately with a successor advisor and to respond to communications in relation to this. • Failed, neglected or refused to respond adequately or at all to correspondence from the Secretariat of the Institute. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
02/02/C/17	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct 	<ul style="list-style-type: none"> • Reprimand • Fined €500 • Costs €500 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member firm failed to respond adequately and promptly to a request from a client for accounts and payroll data or make this and other relevant information available to the incoming advisors. • Failed, neglected or refused to provide, when requested, such details as were reasonable to enable a client to understand the basis on which a fee account had been prepared. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
02/02/C/12		<ul style="list-style-type: none"> • No sanction • Costs €250 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Member, between May and October 2001, failed to respond to correspondence from a member of the public in connection with the estate of a deceased person on whose behalf the Member acted. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
01/07/C/64	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct 	<ul style="list-style-type: none"> • Reprimand • Fined €2,000 • Costs €1,000 • Publication without name in Accountancy Ireland 	<ul style="list-style-type: none"> • Affiliate of the Institute failed, neglected or refused to deal with the affairs of a client with due skill, care, and diligence contrary to the Ethical Guide for Members. • Failed, neglected or refused to respond adequately or at all to correspondence and communications from his client. • Failed, neglected or refused to respond adequately or all to communications from an incoming agent. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
02/03/24	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct • Failure to respond to ICAI 	<p>Part 1 of Complaint:</p> <ul style="list-style-type: none"> • Reprimand • Fine €3,000 <p>Part 2 of Complaint:</p> <ul style="list-style-type: none"> • Severe Reprimand • Fined €4,000 • Costs: €3,000 • Publication without name in Accountancy Ireland 	<p>Part 1 of Complaint Member in acting in the capacity of personal representative of an estate, failed to perform his professional services with due care and timeliness, in that he:</p> <ol style="list-style-type: none"> a) Failed to discharge inheritance tax liabilities on time and thereby encumbered the estate with an interest liability, b) Failed to respond to correspondence from the Office of the Inspector of Taxes in a timely manner, c) Failed to respond to requests for information from the beneficiaries of the estate in a timely manner regarding the progress and completion of the affairs of the estate. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)

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			Part 2 of Complaint Member failed to respond adequately to correspondence from the Institute.	
02/04/30	<ul style="list-style-type: none"> • Conduct of Liquidation • Failure to respond to ICAI 	<ul style="list-style-type: none"> • Exclusion • Costs €8,000 • Publication with name in Accountancy Ireland and National Press 	<ul style="list-style-type: none"> • Member, in the capacity of liquidator to 5 companies, failed to send to the Registrar of Companies in respect of each year of the winding up of those companies, a statement in the prescribed form and containing the prescribed particulars about the proceedings in and position of each liquidation, as required by Section 306 of the Companies Act 1963. • Failed, neglected or refused to respond adequately or at all to communication from Solicitors in relation to 1 of the said companies, contrary to Rule of Professional Conduct 104 and Fundamental Principle 5 of the Ethical Guide for Members. • Failed, neglected or refused to respond adequately or at all to correspondence from the Secretariat of the Institute in relation to the aforesaid matters. 	<ul style="list-style-type: none"> • Disciplinary Tribunal • Held in Public
02/05/37	<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"> • Withdrawal of Practising Certificate • Costs €9,500 • Publication with name in Accountancy Ireland and National Press. 	<ul style="list-style-type: none"> • Member, failed to deal adequately with the affairs of a client company, contrary to Rule of Professional Conduct 201 and Fundamental Principles 4 and 5 of the Ethical Guide for Members, in that; 	<ul style="list-style-type: none"> • Disciplinary Tribunal • Held in public.

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			<ul style="list-style-type: none"> a) having received instructions to take the necessary action to have the company re-instated to the Register of Companies, failed neglected or refused to act on those instructions, b) failed to respond adequately or at all to correspondence from the client, • Failed, neglected or refused to respond adequately to correspondence from the Secretariat of the Institute in relation to the aforesaid matters. 	
03/03/18	<ul style="list-style-type: none"> • Delay/Failure to Respond (External) 	<ul style="list-style-type: none"> • Severe Reprimand • Fined €7,500 • Costs €1,100 • Publication with name. 	<p>Member firm ;</p> <ul style="list-style-type: none"> • Failed to deal adequately with the affairs of a client in that tax returns for 5 years were not submitted to the Inspector of Taxes on a timely basis, and • Failed to provide a client with a copy of the accounts submitted to the Inspector of Taxes on his behalf in respect of those tax years, and • Failed to provide a client with full details of the surcharges incurred in respect of late submission of tax returns in respect of those years, and • Failed to respond adequately or at all to correspondence from the client and from his solicitors in relation to his tax affairs. 	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
03/12/091(a)		<ul style="list-style-type: none"> • No Further Action • Publication without name in Accountancy Ireland 	That a member of the Institute, did, fail to respond on a timely basis to a request by a director and guarantor of a PLC, for access to the company's records, contrary to Fundamental Principles 4 and 5 of the Ethical Guide.	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)
05/07/082		<ul style="list-style-type: none"> • Reprimand • Fine: €2,700 • Costs: €1,000 • Publication without name in Accountancy Ireland. 	<p>That a member of the Institute carrying out practice in County Down, did</p> <ol style="list-style-type: none"> 1. contrary to Statement 6 of the Ethical Guide for Members fail to co-operate with a request for information. 2. fail to respond adequately to correspondence from the Institute in relation to this matter. 	Consent Order (Complaints Committee)
05/05/032	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct • Clients Money/Fraud/Dishonesty 	<ul style="list-style-type: none"> • Severe Reprimand • Fine €6,000 • Costs €1,000 • Publication with name in Accountancy Ireland 	<p>That, a member firm of the Institute practicing in County Dublin did</p> <ul style="list-style-type: none"> • fail to deal with a client's affairs expeditiously and competently resulting in unnecessary interest and late payment penalties on an offshore deposit account held by the client since 1991, contrary to Fundamental Principle 4 of the Ethical Guide; 	Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
			<ul style="list-style-type: none"> • fail to communicate the status of the negotiations with the Revenue Commissioners, the appointment of an independent advisor and the possibility that there would be a shortfall of funds in the offshore account to pay the tax liabilities with one of the beneficiaries of an estate; • knowingly submit incorrect information to the Revenue Commissioners by neglecting to include interest on the offshore bank account (which he was made aware of in 1997) in the client's tax returns; • gave improper professional advice by advising the client to put the overseas account into the joint names of both the client and himself; • withdrew fees originating from the offshore account without the agreement of the beneficiaries of the estate after her death , contrary to statement 10 of the Ethical Guide for Members and paragraph 2.25 of the Client Money Regulations and Guidance; • fail to ensure that the settlement had been effected with the Revenue Commissioners after the liability had been agreed. Specifically it 	

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
			<p>took twelve months from the date of agreements of the liability to settle it resulting in further late payment penalties.</p>	
05/12/098	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct • Other audit or IB issues under ethical guide or standards or regulations 	<ul style="list-style-type: none"> • Severe reprimand • Fine: €6,000 • Costs: €2,850 • Publication with name in Accountancy Ireland 	<p>That a member of the Institute,</p> <ol style="list-style-type: none"> 1. Acted in breach of Fundamental Principle 5: Courtesy in that the member failed to reply adequately or at all to correspondence from the complainant and especially their letter dated 22nd September 2005 with reminders sent on the 9th November and 1st December 2005 and 2. Acted in breach of Fundamental Principle 4: Performance in that the member provided accounts and supporting schedules to the complainant in September 2005 representing them to be the final accounts when they were not final accounts. A copy of the revised finalised accounts had already been submitted to the Companies Registration Office in July 2004 by the member and 3. Acted in breach of Audit Regulation 3.13 which requires a registered auditor and his staff involved in audit work to be aware of and to follow the audit regulations (including 	Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
			<p>requirements relating to financial statements), evidenced by the member's issue of abridged accounts for submission to the Companies Registration Office in respect of private limited company for year-end July 2002 and 2003 which did not contain the date of approval by the board of directors in breach of FRS 21: para 17 (which superceded SSAP 17 in May 2004: para 26) and</p> <p>4. Acted in breach of Audit Regulation 3.08a which requires a registered auditor to comply with the requirements of auditing standards, evidenced by the member's issue of abridged accounts for submission to the Companies Registration Office in respect of a private limited company in breach of Statement of Auditing Standards 600.2:</p> <p>a) for the period-end February 2004 which did not contain the auditor's signature or date on the auditor's report;</p>	

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			<p>b) for the period-end July 2003 which did not contain the date of the auditor's signature on the auditor's report</p>	
06/01/005	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct 	<ul style="list-style-type: none"> • Reprimand • Fine: €750 • Costs: €1,500 • Publication without name in Accountancy Ireland 	<p>That a practising member of the Institute</p> <p>1. Acted contrary to the Ethical Guide for Members: Fundamental Principle 4: Performance in that he failed to:</p> <p>a) provide a copy of the final accounts of the estate for year-end September 03 and period-ending December 2004 until March 2006 following the lodgement of a compliant with the Institute;</p> <p>b) advise of the receipt of an Inland Revenue refund cheque for at least 7 weeks after receipt even though the complainant sought an update on a number of occasions.</p>	<ul style="list-style-type: none"> • Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
05/11/085	Other audit or IB issues under ethical guide or standards or guidance	<ul style="list-style-type: none"> • Reprimand • Fine: €3,000 • Costs: €2,400 • Publication without name in Accountancy Ireland 	<p>That a member firm of the Institute practising in Dublin:</p> <ol style="list-style-type: none"> 1. Failed to respond to the complainant's communications in a timely manner, thereby acting in breach of Fundamental Principle 4 and 5: Performance and Courtesy; 2. Failed to deal with the complainant's tax affairs in a prompt and efficient manner thereby acting in breach of Fundamental Principle 4: Performance. 	Consent Order (Complaints Committee)
06/05/055	Bad work/inadequate or unsatisfactory service or professional conduct	<ul style="list-style-type: none"> • Reprimand • Fine: €1,000 • Costs: €2,000 • Publication, without name in Accountancy Ireland 	<p>That a member of the Institute practising in Belfast, Northern Ireland</p> <ol style="list-style-type: none"> 1. acted in breach of Fundamental Principle 4: Performance in that he failed to: <ol style="list-style-type: none"> a) carry out his duties as supervisor of an IVA on a timely basis b) failed to communicate with creditors on a timely basis 2. acted in breach of Fundamental Principle 5: Courtesy in that he failed to respond to communications from the Inland Revenue in respect of an IVA on at timely basis. 	Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
07/02/020		<ul style="list-style-type: none"> • Reprimand • Fine €3,000 • Costs €450 • Publication without name in Accountancy Ireland 	<p>That a member of the Institute of Chartered Accountants did;</p> <p style="padding-left: 40px;">fail to respond to correspondence from the Department of Enterprise, Trade and Investment on several dates in 2006 in breach of Fundamental Principle 4: “Performance” and Fundamental Principle 5: “Courtesy” of the Ethical Guide for Members.</p>	Consent Order (Complaints Committee)
06/01/007	Bad work/inadequate or unsatisfactory service or Professional Conduct	<ul style="list-style-type: none"> • Reprimand • Fine: €5,000 • Costs: €5,000 • Publication without name in Accountancy Ireland (June 2008) 	<p>That a Chartered Accountant did:</p> <ol style="list-style-type: none"> 1. fail to comply with the Institute’s Ethical Guide for Members: Fundamental Principle 4: Performance, in that he failed to deliver services, including audit and company secretarial services on a timely basis in accordance with his agreement with his client; and 2. fail to comply with the Institute’s Ethical Guide for Members: Fundamental Principle 5: Courtesy, in that he failed to respond to 	Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
			a client's correspondence in a timely and/or adequate manner;	
07/04/049	<ul style="list-style-type: none"> • Failure to respond to ICAI • Bad work/inadequate or unsatisfactory service or professional conduct • Matters relating to Taxation 	<ul style="list-style-type: none"> • Reprimand • Fine: €4,000 • Costs: 1,650 • Publication without name in Accountancy Ireland. 	<p>That, a member of the Institute carrying on practice in Belfast, did,</p> <ol style="list-style-type: none"> 1. Act in breach of Fundamental Principle 4: Performance in failing to deal in a timely manner with a client's tax affairs; 2. Act in breach of Fundamental Principle 5: Professional Behaviour in failing to respond to correspondence with the client's representatives in a timely manner or at all; 3. Act in breach of Bye-Law 62.1 of the Institute of Chartered Accountants in that he failed to respond to correspondence from CARB in an adequate or timely manner or all at and is therefore liable to disciplinary action under Bye-Law 63.1 (d); 	Consent Order (Complaints Committee)
07/07/078	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct • Matters relating to tax 	<ul style="list-style-type: none"> • Reprimand • Fine: €2,000 • Costs: €750 	<p>That a member of the Institute, did:</p> <ol style="list-style-type: none"> 1. Act in breach of Fundamental Principles 4 and 5: Performance 	Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
	work	<ul style="list-style-type: none"> • Publication without name in Accountancy Ireland 	<p>and Courtesy in that he failed to:</p> <ul style="list-style-type: none"> • respond to the complainant's correspondence in a timely or adequate manner; <p>2. Act in breach of Fundamental Principles 4: Performance in that he failed to:</p> <ul style="list-style-type: none"> • record and retain pertinent information on a client file so as to demonstrate that he was acting with due care and diligence in dealing with a client's Capital Gains Tax matter. 	
06/11/143	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct 	<ul style="list-style-type: none"> • Reprimand • Fine: €3,500 • Costs: €2,500 • Publication without name in Accountancy Ireland 	<p>That a member of the Institute, with an address in Belfast:</p> <p>1. acted in breach of the Institute's Ethical Guide for Members: Fundamental Principle 4: Performance by failing to obtain adequate documentary evidence to support his assertion that certain accounting information had been provided by the client;</p>	Consent Order (Complaints Committee)

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			<p>2. acted in breach of the Institute's Ethical Guide for Members: Fundamental Principle 4: Performance by failing to ensure that the financial statements were approved and signed by the directors prior to signing the accountant's report in accordance with paragraph 28 of M 41 (Chartered Accountant's reports on the Compilation of financial statements of incorporated entities);</p> <p>3. acted in breach of the Institute's Ethical Guide for Members: Fundamental Principle 4: Performance by failing to ensure that a client company's 2005 unaudited accounts complied with FRS 8 with regard to related party transactions;</p> <p>4. acted in breach of the Code of Ethics for Members: Fundamental Principle (c): Professional Competence and Due Care by failing to respond on a timely basis to the new accountant's request for professional clearance.</p>	
07/04/045 (2)	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct 	<ul style="list-style-type: none"> • Reprimand • Publication without name in Accountancy Ireland 	<p>That a member in public practice, with an address in Co. Westmeath, did:</p> <p>Act in breach of the Institute's Ethical</p>	Consent Order (Complaints Committee)

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Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
		(Feb. 2009)	<p>Guide for Members: Fundamental Principle 4: Performance in that he failed to:</p> <ol style="list-style-type: none"> 1. submit Annual Returns to the Companies Registration Office for the complainant's company within the specified timescales over a number of years; 2. submit Corporation Tax Returns for the complainant's company within the specified timescales over a number of years; 3. complete the accounts for 2005 for the complainant's company in a timely manner; 4. provide accounting and other relevant information to his successor accountant; 	
08/06/043	<ul style="list-style-type: none"> • Change in professional appointment 	<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 	Consent Order (Complaints Committee)

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			provide documentation to a successor accountant in a timely manner;.	
09/02/010	<ul style="list-style-type: none"> • Bad work/inadequate or unsatisfactory service or professional conduct 	<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 in Co. Antrim did:</p> <ol style="list-style-type: none"> 1 act in breach of his duty to cooperate with the disciplinary process as set out in Bye-Law 62.1 by failing to respond to correspondence from CARB; 2 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 and Companies Registry Office filings for a client company in a timely manner; 	Complaints Committee (Consent Order)