

## 10. FEE DISPUTES

Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
03/01/005	<ul style="list-style-type: none"> <li>• Other audit or IB issues under ethical guide or standards or guidance</li> </ul>	<ul style="list-style-type: none"> <li>• Reprimand</li> <li>• Fined €2,000</li> <li>• Costs €1,500</li> <li>• Publication without name in Accountancy Ireland</li> </ul>	<ul style="list-style-type: none"> <li>• Member firm failed to inform a client in writing prior to commencing to act for him that the fee that the firm proposed to charge for its services would be calculated by reference to the amount of any tax refund received from the Inland Revenue</li> <li>• Member firm having been aware that commission might be received by, an associate company for the introduction of a client to a third party, failed to disclose to the client in writing;               <ul style="list-style-type: none"> <li>(i) That commission would or was likely to result, and</li> <li>(ii) When the fact was known that such commission or benefit would be received, and</li> <li>(iii) As early as possible, its amount and terms</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Consent Order (Complaints Committee)</li> </ul>