

### 15. OTHER

| Ref.      | Other Allegations  | Penalty  | Relevant Facts   | Determined by:   |
|-----------|--|--|--|--|
| 01/11/88  |  | <ul style="list-style-type: none"> <li>• Severe Reprimand</li> <li>• Publication without name in Accountancy Ireland</li> </ul>  | <ul style="list-style-type: none"> <li>• Member was convicted of a criminal offence.</li> </ul>  | <ul style="list-style-type: none"> <li>• Consent Order (Complaints Committee)</li> </ul> |
| 06/05/043 |  | <ul style="list-style-type: none"> <li>• Severe Reprimand</li> <li>• Fine: €2,000</li> <li>• Costs: €1,000</li> <li>• Publication with name in Accountancy Ireland, October 2006.</li> </ul> | <p>That a member of the Institute did whilst employed by a member firm, copy contents from his employer's Server onto CD's and removed them from his employer's premises without proper authorisation</p> <p>contrary to Fundament Principle 1 'Integrity' and Clause 5.1 of Statement 5 of the Ethical Guide for Members.</p>   | <ul style="list-style-type: none"> <li>• Consent Order (Complaints Committee)</li> </ul> |
| 05/08/066 | <ul style="list-style-type: none"> <li>• Clients Money/Fraud/Dishonesty</li> </ul> | <ul style="list-style-type: none"> <li>• Reprimand</li> <li>• Fine: €1,250</li> <li>• Costs: €300</li> <li>• Publication without name in Accountancy Ireland</li> </ul>                      | <p>That a member firm of the Institute practising in Co Kildare did:</p> <ol style="list-style-type: none"> <li>1. breach Statement 9 of The Ethical Guide for Members – "Association with Non-Member" by virtue of the fact that the firm had allowed a non-member to practice under the name of his firm in Belfast. The member firm had no control over the work carried</li> </ol> | <p>Consent Order (Complaints Committee)</p>  |

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|------|-------------------|---------|---|----------------|
|      |                   |         | 2. out in the Belfast office; and breach the Client Money Regulations (CMR 2.4, 2.16, 2.24, 3.3 & 3.7) whereby the non-member firm handled client's money without any control procedures. |                |