

### 18. Disqualification as a director/Director Restriction

Ref.	Other Allegations	Penalty	Relevant Facts	Determined by:
04/02/011		<ul style="list-style-type: none"> <li>• Severe Reprimand</li> <li>• Fine: €6,000</li> <li>• Costs: €9,821</li> <li>• Publication with name in Accountancy Ireland and National Press.</li> </ul>	<p>That a member of the Institute, was by reason of his conduct as a director of a company, the subject of a court declaration of restriction pursuant to section 150(1) of the Companies Act 1990 whereby for a period of five years he cannot be appointed or act in any way, whether directly or indirectly, as a director or secretary or be concerned with or take part in the promotion or formation of any company unless it meets the requirements set out in section 150(3) of the Companies Act 1990, thereby bringing discredit to himself, the Institute and the profession of accountancy.</p>	<p>Disciplinary Tribunal Held in public</p>
04/02/012		<ul style="list-style-type: none"> <li>• Severe Reprimand</li> <li>• Fine: €3,000</li> <li>• Costs: €300</li> <li>• Publication with name in Accountancy Ireland.</li> </ul>	<p>That a member of the Institute, was by reason of his conduct as a director of a company, the subject of a court declaration of restriction pursuant to section 150(1) of the Companies Act 1990 whereby for a period of five years from October 31<sup>st</sup> 2003 he shall not be appointed or act in any way, whether directly or indirectly, as a director or secretary or be concerned or take part in the promotion or formation of any</p>	<ul style="list-style-type: none"> <li>• Consent Order (Complaints Committee)</li> </ul>

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			company unless it meets the requirements set out in section 150(3) of the Companies Act 1990, thereby bringing discredit to himself, the Institute and the profession of accountancy.	
06/01/008		<ul style="list-style-type: none"> <li>• Suspended from membership for a period of 5 years</li> <li>• Costs €6,983</li> <li>• Publication in Accountancy Ireland (October 2006) and the National Press</li> </ul>	<p>That a member of the Institute, has been disqualified from acting as a company director for an eight year period by the High Court, Belfast in respect of his conduct as a director. The matters of unfit conduct found by the court on 18<sup>th</sup> October 2005 included;</p> <p>a) Causing and permitting the Company to be financed by non-payment of £253,697.71 of debts properly payable to the Crown for PAYE and NIC;</p> <p>b) Failing to ensure that accounts for the years ended 28<sup>th</sup> February 2000 and 28<sup>th</sup> February 2001 were filed with the Companies Registry;</p> <p>c) Failing to co-operate with the Official Receiver as Office Holder;</p> <p>d) Failing to deliver up the books and records for the company</p> <p>e) Failing to deliver up the statutory records for the company</p>	<ul style="list-style-type: none"> <li>• Disciplinary Tribunal held in public</li> </ul>
06/05/045	Criminal Conviction	<ul style="list-style-type: none"> <li>• Severe Reprimand</li> <li>• Fine:€5,000</li> <li>• Costs:€1,000</li> <li>• Publication</li> </ul>	<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"> <li>• Appeal Tribunal</li> <li>• Hearing held in public</li> </ul>

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		without name in Accountancy Ireland	<p>competent jurisdiction which has established that the member:</p> <ul style="list-style-type: none"><li>▪ 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</li><li>▪ 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</li></ul> <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>	
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