

## 20. Loss/ Withholding client records

| Ref.      | Other Allegations  | Penalty   | Relevant Facts   | Determined by:                       |
|-----------|--|---|--|--------------------------------------|
| 09/05/034 | Bad work/inadequate or unsatisfactory service or prof. Conduct | <ul style="list-style-type: none"> <li>• Reprimand</li> <li>• Fine: €1,000</li> <li>• Cost:€1,000</li> <li>• Publication in Accountancy Ireland without name</li> </ul> | <p>That, a member of the Institute, with an address in Belfast did:</p> <p>act in breach of the Institute's Code of Ethics for Members: Fundamental Principle c: Professional Competence and Due Care in that having been paid an outstanding fee he continued to exercise a lien over records of a client contrary to Section 210.20 of the Code.</p> | Complaints Committee (Consent order) |