

## **Finding and decision against Lynette Meiklejohn FCPA (Queensland Division)**

On 16 December 2005 the Disciplinary Committee of CPA Australia upheld a formal complaint made against Mrs Lynette Meiklejohn FCPA, a member of CPA Australia.

### **Breaches and Particulars**

Mrs Meiklejohn was found guilty of:

#### Complaint 1

- Breach of Clause 27(1)(f)(ii) of the CPA Australia Constitution in that on or around 1 July 2003, whilst Mrs Meiklejohn was a director and / or voting shareholder of *Meiklejohns Accountants Pty Ltd* ('the practice company'), a deed of company arrangement was entered into between the practice company and its creditors.

#### Complaint 2

- Breach of Clause 27(1)(g) of the CPA Australia Constitution in that on or around 1 February 2002, the Tax Agents Board of Queensland, found that Mrs Meiklejohn, whilst a member of CPA Australia had failed to discharge her duty as a tax agent in relation to her client namely X.
- Breach of Clause 27(1)(c) of the CPA Australia Constitution in that Mrs Meiklejohn failed to observe a proper standard of professional care, skill or competence in deliberately not lodging the 1998 income tax return for X for the stated reason that the return would result in a payable assessment and the shareholders had left Australia on an advised permanent basis.
- Further or in the alternative to the above, a breach of Clause 27. (1)(c) of the CPA Australia Constitution in that Mrs Meiklejohn failed to observe a proper standard of professional care, skill or competence in failing to advise the Directors of X and Y prior to their departure from Australia of the need for each company to have a resident director and subsequently completing annual returns for those companies showing incorrect addresses for the directors.

### **Outcome**

The penalties imposed by the Disciplinary Committee were:

#### Complaint 1

No penalty be imposed.

#### Complaint 2

In relation to the Clause 27. (1)(g) offence that a notation be made on the member's file recording the offence and no further penalty awarded.

In relation to the two counts of Clause 27. (1)(c) offence that the member be:

- censured with publication of name
- fined a total of \$5,000
- directed to undertake and successfully complete the first available distance learning segment of the CPA Australia Public Practice Program.

In addition, Mrs Meiklejohn was required to contribute towards CPA Australia's costs in the investigation and determination of this matter in the amount of \$2,748.00.

Mrs Meiklejohn did not appeal against this decision.