

NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS ACT 1996

IN THE MATTER of the New Zealand Institute of Chartered Accountants Act 1996 and the Rules made thereunder

AND

IN THE MATTER of **Simon Michael Collins**, Provisional Chartered Accountant, of Dunedin

**DETERMINATION OF THE DISCIPLINARY TRIBUNAL OF THE NEW ZEALAND
INSTITUTE OF CHARTERED ACCOUNTANTS
5 August 2014**

Hearing: 5 August 2014

Location: The offices of Chartered Accountants Australia and New Zealand, Level 7, Chartered Accountants House, 50 Customhouse Quay, Wellington, New Zealand

Tribunal: Mr RJO Hoare FCA (Chairman)
Prof DJD Macdonald FCA
Mr DP Scott FCA (retired)
Ms B Gibson (Lay member)

Legal Assessor: Mr Paul Radich QC

Counsel: Mr Richard Moon for the prosecution



At a hearing of the Disciplinary Tribunal held in public at which the Member was not in attendance and not represented by counsel by correspondence the Member pleaded guilty to the charges and admitted the particulars.

The charges and particulars as laid were as follows:

Charges

THAT in terms of the New Zealand Institute of Chartered Accountants Act 1996 and the Rules made thereunder, and in particular Rule 21.30 the Member is guilty of:

- (1) Conduct unbecoming an accountant [all particulars]; and/or
- (2) Breaching the Code of Ethics, in particular, the Fundamental Principle of Integrity [particulars (a), (b) and/or (c)]; and/or
- (3) Breaching the Institute's Rules, in particular Rule 21.2 [particular (d)].

Particulars

IN THAT

Being a provisional member of the New Zealand Institute of Chartered Accountants, the Member:

- (a) Provided false medical certificates to his former employer, Company A, for the period of his absence from work between 19 and 30 August 2013; and/or
- (b) When questioned about the false medical certificates, he asserted that he had received medical treatment in Timaru, including surgery, when this was false; and/or
- (c) Provided to a recruitment company the name of Mr X, a Company A manager, as a referee, but gave his home telephone number as the contact number; and either gave a telephone reference impersonating Mr X or arranged for another person to impersonate Mr X during a telephone reference; and/or
- (d) Failed to respond in writing to all matters raised in the complaint and to other matters required by the Professional Conduct Committee in respect of the complaint from Ms Y that was referred to you by the Professional Conduct Committee on 26 February 2014.

DECISION

Evidence was produced by the Professional Conduct Committee in support of the charges and particulars. The Tribunal also had regard to the Member's plea in mitigation.

Repeated dishonesty is however incompatible with membership of the Institute.

PENALTY

Pursuant to Rule 21.31 (a) of the Rules of the New Zealand Institute of Chartered Accountants the Disciplinary Tribunal orders that the name of **Simon Michael Collins** be removed from the Institute's register of members.

COSTS

The Professional Conduct Committee seeks full costs of \$9,348.

The Tribunal's general approach is that the starting point is 100% of costs, noting that the Institute already bears the cost of abandoned investigations and costs up to the Professional Conduct Committee's decision to hold a Final Determination.

There are no mitigating factors such as excessive or unnecessary expenses incurred or demonstrated evidence of hardship (inability to pay).

Pursuant to Rule 21.33 of the Rules of the New Zealand Institute of Chartered Accountants the Disciplinary Tribunal orders that **Simon Michael Collins** pay to the Institute the sum of \$9,348 in respect of the costs and expenses of the hearing before the Disciplinary Tribunal, the investigation by the Professional Conduct Committee and the cost of publicity. No GST is payable.

SUPPRESSION ORDERS

Pursuant to Rule 21.52 (b) of the Rules of the New Zealand Institute of Chartered Accountants the Disciplinary Tribunal orders that the identity of all parties other than the Member are suppressed.


PUBLICATION

In accordance with Rule 21.35 of the Rules of the New Zealand Institute of Chartered Accountants the decision of the Disciplinary Tribunal shall be published on NZICA's website and in NZICA's official publication *Acuity* and the *Otago Daily Times* with mention of the Member's name and locality.

RIGHT OF APPEAL

Pursuant to Rule 21.41 of the Rules of the New Zealand Institute of Chartered Accountants which were in force at the time of the original notice of complaint, the Member may, not later than 14 days after the notification to the Member of this Tribunal's exercise of its powers, appeal in writing to the Appeals Council of the Institute against the decision.

No decision other than the direction as to publicity and the suppression orders shall take effect while the Member remains entitled to appeal, or while any such appeal by the Member awaits determination by the Appeals Council.



R J O Hoare FCA
Chairman
Disciplinary Tribunal