



**NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS  
NOTICE OF DISCIPLINARY TRIBUNAL DECISION**

**(Member guilty of misconduct in a professional capacity)**

At a hearing of the Disciplinary Tribunal of the New Zealand Institute of Chartered Accountants held in public on 10 December 2013 **Ross William Baker** a Chartered Accountant of **Auckland** pleaded guilty to a charge under the New Zealand Institute of Chartered Accountants Act 1996 and the Rules made thereunder relating to misconduct in a professional capacity.

The Disciplinary Tribunal orders that the Member's name be removed from the Institute's register of members and that he pay to the Institute the sum of \$2,000 in respect of the costs and expenses.

RJO Hoare FCA  
**Chairman**  
**Disciplinary Tribunal**  
**New Zealand Institute of Chartered Accountants**

10 December 2013