



**NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS  
NOTICE OF DECISION AND ORDER OF THE PROFESSIONAL CONDUCT COMMITTEE**

At a meeting of the Professional Conduct Committee of the New Zealand Institute of Chartered Accountants ("NZICA") held in private on 5 December 2012, in respect of a Member, the Committee found that the following matters would otherwise warrant being referred to the Disciplinary Tribunal:

Being a Chartered Accountant and in relation to a complaint made, the Member breached the Fundamental Principle of Professional Behaviour and/or Rule 14 of the Code of Ethics in that on or about 28 August 2012 he sent an email which contained profane and unprofessional language.

With the written consent of the Member the Committee made the following orders, which shall be entered on the Member's record:

- (1) The Member be severely reprimanded in accordance with Rule 21.6(d)(v);
- (2) The Member pay to NZICA the sum of \$1,000.00 in accordance with Rule 21.6(d)(vi);
- (3) The Member pay costs to NZICA in the sum of \$980.00 in accordance with Rule 21.6(d)(vii).

The Committee also sought and accepted the Member's written undertaking in accordance with Rule 21.54A(b) that within seven days of accepting the consent order he will issue a written apology to the recipients of the email for the offensive and threatening language used and will provide a copy of the apology to the Committee.

In making its decision, the Committee noted that members are required to act professionally and with courtesy, and that this is a Fundamental Principle of the Code of Ethics. The Committee considered that the extent of the profane and unprofessional language used in the email caused the matter to be serious enough to warrant referral to the Disciplinary Tribunal. However, the Committee noted that the conduct had taken place in the context of a very strained relationship, and that litigation regarding related matters was currently underway. The Committee also noted that the Member had acknowledged that the email was inappropriate and had apologised to the Committee.

The Committee considered it was in the public interest to direct publication of its decision and the orders made. In accordance with Rule 21.6B, the Committee's orders will be published in the *Chartered Accountants' Journal* and on NZICA's website, without mention of the Member's name and locality.

D J Barker  
**Chairman**  
**Professional Conduct Committee**

14 January 2013