

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

At a meeting of the Professional Conduct Committee of the Institute of Chartered Accountants of New Zealand held in private on 7 December 2011, in respect of **Roderick Thomas McKenzie**, a Chartered Accountant of **Palmerston North**, the Committee found that the following matters would otherwise warrant being referred to the Disciplinary Tribunal.

As a member of the New Zealand Institute of Chartered Accountants and in relation to a complaint by Ms X, Mr McKenzie:

- 1) Breached the Fundamental Principle of Professional Behaviour and/or Rule 14 of the Code of Ethics by behaving in a manner which was unprofessional and/or inconsistent with the good reputation of the profession, in that he:
 - a) Failed to conduct himself in a professional and/or collegial manner towards Ms X, particularly in,
 - i) the manner in which he attended the premises of Company A on or about 29 January 2010; and/or
 - b) He improperly billed and/or accepted payments:
 - i) in respect of liquidation files, where he was appointed as joint liquidator with Ms X and/or completed the work on the liquidation file when he was an employee of Company A; and/or

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

- (1) He be severely reprimanded in accordance with Rule 21.6(d)(v),
- (2) He pay a sum of \$2,500 to the Institute in accordance with Rule 21.6(d)(vi); and
- (3) He pay costs of \$2,700 to the Institute, in accordance with Rules 21.6(d)(vii).

In reaching this decision the Committee noted that the conduct giving rise to the particulars, while serious, was isolated to the disagreement between the members concerned whose working relationship had deteriorated to an untenable level. It considered there was no significant risk to any client.

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*, on the Institute's website, with mention of the Member's name and locality.

David Barker
Chairman
Professional Conduct Committee

30 January 2012