

**BEFORE THE NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS
APPEALS COUNCIL**

IN THE MATTER OF an appeal against the decision of the Disciplinary Tribunal of the New Zealand Institute of Chartered Accountants dated 24 February 2015

BETWEEN **LYNN ROBERTSON**, Accounting Technician (suspended) of Dunedin

Appellant

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

DECISION OF APPEALS COUNCIL AS TO COSTS

Dated 1 December 2015

Members of the Appeals Council:

Les Taylor QC (Chairman)
Paul Armstrong FCA
John Hagen FCA

Counsel:

Richard Moon for the Professional Conduct Committee

Appeals Council Secretariat:

Janene Hick
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1. The Professional Conduct Committee seeks costs of the appeal determined by our decision of 27 August 2015. Costs are sought in the sum of \$3,489.87 (GST exclusive).
2. As indicated in our decision on the substantive appeal, although the appellant has a significant inability to pay costs immediately, she has a substantial equity in her house which would be sufficient to pay costs of the appeal. The appeal was from the exercise of a discretion by the Disciplinary Tribunal as to costs and publication of its decision. Appeals from the exercise of discretion will only be interfered with on appeal in limited circumstances which were not established by the appellant.
3. We see no reason to depart from the normal course of awarding costs on an indemnity basis in respect of an unsuccessful appeal. We therefore order costs as sought in the sum of \$3,489.87 (GST exclusive).

Dated this 1st day of December 2015.



L J Taylor QC
Chairman
Appeals Council