



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

**NOTICE OF DECISION (MEMBER SUSPENDED)**

At a hearing of the Disciplinary Tribunal of the New Zealand Institute of Chartered Accountants held in private on 15 December 2011 the Disciplinary Tribunal considered an ex-parte application from the Professional Conduct Committee under Rule 21.11 of the Rules of the New Zealand Institute of Chartered Accountants for the interim suspension from membership of the Institute of **Vincent Chi Yin Tam** a Chartered Accountant of **Auckland**.

**Reasons**

The concerns raised are significant and are raised after an investigation by an experienced investigator who offered the member the opportunity to provide an explanation and which he was unable or unwilling to do. Filing returns with Inland Revenue at variance to the returns provided to the client is extremely significant. Further, substantial sums of money remain unaccounted for. Having regard to the nature of the allegations, the Tribunal is satisfied it is desirable in both the interests of the public and his clients that he be suspended.

**Orders of the Disciplinary Tribunal:**

- (a) Pursuant to Rule 21.20 (a) of the Rules of the New Zealand Institute of Chartered Accountants, the Disciplinary Tribunal ordered that **Vincent Chi Yin Tam** be suspended from membership of the Institute until further order of the Disciplinary Tribunal upon the grounds that it is satisfied that it is necessary and desirable to do so having regard to the interests of the public and the financial interests of any person.
- (b) Pursuant to Rule 21.20 (b) of the Rules of the New Zealand Institute of Chartered Accountants, the Disciplinary Tribunal ordered that after 14 days have elapsed notice of the suspension be published in the *New Zealand Herald*, the *Chartered Accountants Journal* and on the Institute's website with mention of the member's name and locality.

R J O Hoare

**Chairman**

**Disciplinary Tribunal**

**New Zealand Institute of Chartered Accountants**

15 December 2011