

**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 20 April 2010, in respect of **RICHARD HAWKINS**, a Chartered Accountant of **Christchurch** the Committee found that the following matters would otherwise warrant being referred to the Disciplinary Tribunal.

In his role as a Chartered Accountant in Public Practice and in relation to a complaint by Complainant A, the member:

- 1) Breached the Fundamental Principles of Quality Performance and/or Professional Behaviour and/or Rule 10 – *timeliness* of the Code of Ethics; in that he:
 - (i) failed to respond and/or respond in a timely manner, to communication from the Complainant including but not limited to correspondence dated 16 November 2008 and/or 19 February 2009 and/or 12 August 2009; and/or
 - (ii) failed to respond and/or respond in a timely manner to correspondence dated 28 January 2010 and/or 24 February 2010 and/or 12 March 2010 from the Professional Conduct Committee, despite being required to do so.

AND:

In his role as a Chartered Accountant in Public Practice and in relation to a complaint by Complainant B, the member:

- 2) Breached the Fundamental Principles of Quality Performance and/or Professional Behaviour and/or Rule 10 – *timeliness* of the Code of Ethics; in that he:
 - (i) failed to respond to and/or respond in a timely manner to correspondence dated 19 February 2010 and/or 12 March 2010 from the Professional Conduct Committee, despite being required to do so.

With the consent of Richard Hawkins the Committee made the following orders, which shall be entered on the member's record:

1. in accordance with Rule 21.6(d)(v) the member receive a severe reprimand; and
2. in accordance with Rule 21.6(d)(vii) that the member pay to the Institute costs of \$1,360 (plus GST).

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, the Christchurch Press and on the Institute's website, with mention of the member's name and locality.

DJ Barker
Chairman
Professional Conduct Committee
Institute of Chartered Accountants of New Zealand
6 May 2010

*New Zealand Institute of Chartered Accountants is the operating name for the
Institute of Chartered Accountants of New Zealand*