

Professional Conduct Committee – 4 October 2017

Guilty Plea to Criminal Offence – Mr Artin Etmekdjian CA

At a meeting of the Professional Conduct Committee of Chartered Accountants Australia and New Zealand (CA ANZ) held in private on 4 October 2017 in Sydney, Australia in respect of Mr Artin Etmekdjian, a chartered accountant of New South Wales, the Committee decided that the Member's conduct in pleading guilty to the criminal offence of *"dishonestly influence Commonwealth public official"* by *"(submitting) to the Australian Taxation Office three forms purporting to have been signed by (a taxpayer) on specific dates, with the intention of dishonestly influencing a public official... in the exercise of his duties as a public official, to accept the forms had been signed as dated,"* was in breach of By-Law 40(2.1)(b).

With the written consent of Mr Artin Etmekdjian CA, the Committee made the following determinations:

- that the Member receive a reprimand;
- that the Member pay costs incurred by and on behalf of Chartered Accountants ANZ in investigating and dealing with the matters the subject of the complaint and the case conference in the amount of \$2,000.

In considering these sanctions, the PCC took into account that the Member has already been harshly punished as a result of the conviction (especially since on appeal the final penalty was significantly reduced from the publicly reported initial penalty) and that he received no personal benefit.

Professional Conduct Committee Chartered Accountants Australia and New Zealand

4 October 2017