Dated at Hokitika this 27th day of September 1990. M. J. O'BRIEN, Assistant Registrar of Incorporated Societies.

## **General Notices**

## Notice of Decision of the Disciplinary Committee of the New Zealand Society of Accountants

Notice is hereby given by the Disciplinary Committee of the New Zealand Society of Accountants that at a conjoint hearing held 15 August 1990, **Allan Peter Rose** of Hamilton appeared before the committee on charges that: he had conducted himself in such a manner as to render the exercise of the powers of the disciplinary committee expedient in the interest of the public and of the society and he had been guilty of unprofessional conduct.

The charges arose from the member having been guilty of grave impropriety; and having been convicted of crimes involving dishonesty as defined by section 2 of the Crimes Act 1961. He pleaded guilty, in the Hamilton High Court, to 20 charges of criminal dishonesty extending over the 5 years from 1984 to 1989, whereby an appeal to the Court of Appeal by the Solicitor-General on 21 March and 11 April 1990 his sentence was increased to 4 years imprisonment.

The member having pleaded guilty to the charges, the disciplinary committee found the charges proven. The disciplinary committee ordered that Allan Peter Rose be removed from the register of members and that the date of 30 September 1995 be fixed as the earliest date upon which Allan Peter Rose might apply for re-registration, pursuant to section 24 (3) (a) of the New Zealand Society of Accountants Act 1958. Pursuant to section 24 (3) (e) of the same Act, Allan Peter Rose was ordered to pay to the society the sum of \$2,531 plus GST in respect of costs and expenses of and incidental to the inquiry by the disciplinary committee and the investigation by the investigation committee.

The disciplinary committee ordered that its decision be

published in the Accountants Journal and the New Zealand Gazette with mention of the member's name and locality, and that the committee's decision be drawn to the attention of the editor of the daily newspapers published in the Waikato area.

At the same conjoint hearing held 15 Augusut 1990, **Harold Max Lewis** of Lower Hutt appeared before the committee on charges that: he had conducted himself in such a manner as to render the exercise of the powers of the disciplinary committee expedient in the interest of the public and of the society and he had been guilty of unprofessional conduct.

The charges arose from the member having been guilty of defaults discreditable to an accountant. He conducted himself in such a manner as to render the exercise of the powers of the disciplinary committee expedient in the interest of the public and of the society. He was guilty of unprofessional conduct.

The member having pleaded guilty to the charges, the disciplinary committee found the charges proven. The disciplinary committee ordered that Harold Max Lewis be removed from the register of members, pursuant to section 24 (3) (a) of the New Zealand Society of Accountants Act, 1958. Pursuant to section 24 (3) (e) of the same Act, Harold Max Lewis was ordered to pay to the society the sum of \$10,500 plus GST in respect of costs and expenses of and incidental to the inquiry by the disciplinary committee and the investigation by the investigation committee.

The disciplinary committee ordered that its decision be published in the *Accountants Journal* and the *New Zealand Gazette* with mention of the member's name and locality.

Dated at Wellington this 26th day of September 1990.

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