

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*, the *New Zealand Gazette* and the *New Zealand Herald* with mention of the member's name and locality.

At the same conjoint hearing held on 14 and 15 August 1991, **Brian Manson Spooner** of Auckland appeared before the committee on charges that he conducted himself in such a manner as to render the exercise of the powers of the Disciplinary Committee expedient in the interests of the public and of the society.

Brian Manson Spooner having pleaded guilty to the charges as laid, the Disciplinary Committee found the charges proven.

The Disciplinary Committee ordered that Brian Manson Spooner have a penalty of \$200 imposed and be censured, with the disapproval of the censure to be recorded on his membership file, pursuant to section 24 (3) (d) of the New Zealand Society of Accountants Act 1958. Brian Manson Spooner was ordered to pay to the society the sum of \$10,116.05 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.

At the same conjoint hearing held on 14 and 15 August 1991, **Ian Colville Vause** of Auckland appeared before the committee on charges that he conducted himself in such a manner as to render the exercise of the powers of the Disciplinary Committee expedient in the interests of the public and of the society.

Ian Colville Vause having pleaded guilty to the charges as laid, the Disciplinary Committee found the charges proven.

The Disciplinary Committee ordered that Ian Colville Vause be suspended from membership of the society until 31 March 1992, pursuant to section 24 (3) (d) of the New Zealand Society of Accountants Act 1958. Ian Colville Vause was ordered to pay to the society the sum of \$12,142.73 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*, the *New Zealand Gazette* and the *New Zealand Herald* with mention of the member's name and locality.

At the same conjoint hearing held on 14 and 15 August 1991, **John Francis Graham** of Auckland appeared before the committee on charges that he had been convicted of crimes involving dishonesty as defined by section 2 of the Crimes Act 1961, and that he was guilty of grave impropriety. John Francis Graham had been convicted in the High Court on 57 charges of theft by misappropriation which involved a total of \$12,252,868.00 of clients funds.

John Francis Graham did not appear before the Disciplinary Committee, a plea of not guilty to the charges as laid was accepted by the committee, the Disciplinary Committee found the charges proven, based on the evidence that was heard and received at the hearing.

The Disciplinary Committee ordered that John Francis Graham be removed from the Register of Members of the Society and ordered that any application for re-admission to the society to be considered by the full Council of the New Zealand Society of Accountants. John Francis Graham be censured and in view of the extraordinary nature of the case the censure refer to his actions in using clients money in an irresponsible and criminal manner which led to his conviction on 57 charges of theft and misappropriation. Such an expression of disapproval is to be recorded on the membership file of John Francis Graham.

John Francis Graham was ordered to pay to the society the sum of \$2,346.51 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*, the *New Zealand Gazette* and all main metropolitan newspapers with mention of the member's name and locality.

Dated at Wellington this 7th day of October 1991.

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