NATIONAL INSTITUTE OF ACCOUNTANTS DISCIPLINARY TRIBUNAL

Member name: Reis Kaluka - PNA

Division: Northern Territory

Date of Hearing: 20th November 2009

The NIA Investigations Review Officer and the NIA Investigations Officer resolved that Mr. Kaluka had a case to answer for having:

- (a) breached clause 98(1) of the NIA Constitution in that it was alleged he had been convicted by a court of law of an offence inconsistent with being a member of the Institute in that he had been convicted of obtaining financial advantage by deception in the New South Wales Criminal Court;
- (b) breached NIA By-law 2.1.2 in that it was alleged he failed to formally advise the Institute of the nature of this conviction and the penalty imposed; and
- (c) breached clause 98(2)(f) of the NIA Constitution in that it was alleged that the above constitutes conduct that is not in the best interests of the Institute.

Tribunal Decision

The Tribunal resolved that there were cases to answer under sections 98(1) and 98(2)(f) of the NIA Constitution and NIA By-law 2.1.2.

The Tribunal further resolved that Mr. Kaluka's membership is forfeit and consequently he is to be struck off the NIA register of members and costs of \$500.00 are to be applied, payable within 30 days.

Date of Notice: 4th January 2010

Reference: 7984