

KELERA LUVU NAYACAKLOU (IP132)

**NOTICE OF AN ORDER OF THE DISCIPLINARY TRIBUNAL OF
THE NEW ZEALAND INSTITUTE OF CHARTERED ACCOUNTANTS**

On 27 July 2024, the Disciplinary Tribunal ("the Tribunal") of the New Zealand Institute of Chartered Accountants ("NZICA") cancelled the licence of Insolvency Practitioner Kelera Luvu Nayacakalou, in accordance with sections 17 and 20 of the Insolvency Practitioners Regulation Act 2019.

Interim name suppression orders apply in respect of various third parties pending further order by the Tribunal. A copy of the Tribunal's full decision will be published in NZICA's disciplinary decisions register on its website in due course. The decisions register can be accessed here www.charteredaccountantsanz.com/about-us/complaints/decisions-register.

Any queries regarding the Tribunal's decision and/or its suppression orders should be directed to Janene Hick, Secretary of the Tribunal by email to Complaints.NZICA@charteredaccountantsanz.com.

