

## **KELERA LUVU NAYACAKLOU (IP132)**

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

On 26 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.

On 5 September 2024, the Tribunal issued a final decision outlining its reasons for cancelling Ms Nayacakalou's licence and dealing with matters of costs and publication. The decision should be read together with the Tribunal's notices of 5 and 26 July 2024. The appeal period has lapsed.

A copy of the Tribunal's full decision and its notices are now available in NZICA's disciplinary decisions register on its website. The decisions register can be accessed here <a href="https://www.charteredaccountantsanz.com/about-us/complaints/decisions-register">www.charteredaccountantsanz.com/about-us/complaints/decisions-register</a>.

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 <a href="mailto:Complaints.NZICA@charteredaccountantsanz.com">Complaints.NZICA@charteredaccountantsanz.com</a>.

