

CPA Australia

Code of Conduct for Volunteers

As a Councillor, you are a volunteer. CPA Australia is committed to providing volunteers a safe, enjoyable and equitable environment in undertaking their role with CPA Australia.

CPA Australia has developed this Code of Conduct for Volunteers which aligns with a member's obligations as described in APES 110 Code of Ethics for Professional Accountants.

Councillor's obligations include that they:

- always act with integrity toward CPA Australia and its members and must not knowingly misrepresent the views or policies of CPA Australia;
- not allow themselves to be involved in any conduct by persons that may, directly or indirectly, affect the honest or impartial exercise of their official functions; and
- be aware that they are not permitted to take advantage of property or information of CPA Australia or their position with CPA Australia or opportunities arising from these for personal gain.

Conflicts of Interests

Conflicts of interest may arise from time to time. If a conflict arises a Councillor is required to declare any Conflicts of Interest at the relevant meeting.

A Councillor who has a conflict of interest in a matter that is being considered by a Council must notify the other Councillors of the nature and extent of the interest and its relationship to the matter being considered by the Council.

Examples of conflicts may include being employed by the appointed external auditor to CPA Australia, having a personal or professional relationship with: a candidate being considered for Special Admission to CPA Australia, a person presenting for a fee to the Council, Committees or Discussion Groups; or a person being considered by the Council for an award. As well as declaring the interest Councillors should excuse themselves from any discussion or voting on the matter.

Gifts

In exercising their obligation to act with objectivity, volunteers should not accept any gifts or entertainment, which may expose that member or their member group to a potential conflict of interest. As a guide, a member should report any gift or entertainment with a value greater than AU\$75 offered to them by a third party when undertaking a role or task on behalf of CPA Australia.

Confidentiality and Personal Information

Unless otherwise specified, all Council papers are confidential. In fulfilling their functions, Councillors are reminded of their obligations of confidentiality. Information about members or prospective members is not to be used by Councillors or third parties for personal use.

Any person who has access to any 'personal or sensitive' information, including a Councillor or a Volunteer, must only use, collect and disclose that information in accordance with CPA Australia's Privacy Policy.