

CPA AUSTRALIA

DIVISIONAL COUNCIL HANDBOOK

2020

STRUCTURE OF CHAPTERS FOR
DIGITAL E-LEARNING ENVIRONMENT
'COUNCILLOR RESOURCES HUB'

EXAMPLE

Welcome and congratulations to new Councillors Role of Councils; Board interaction with Councils; MEC; Council of Presidents;	Peter Wilson
Overview of Strategy; 2020 key initiatives	Andrew Hunter Plus recent update: https://www.cpaaustralia.com.au/about-us/our-organisation/cpa-australia-strategy
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Introduction

This handbook has been prepared to assist you to understand and fulfil your role as a Councillor. The term 'Council' is applicable to staffed Divisions and Branches. Currently, CPA Australia has 13 Divisions across Australia, New Zealand, Europe, Greater China, Malaysia and Singapore.

The underlying foundation for the operation of Divisional Councils is contained in the Constitution and By-Laws of CPA Australia and these should be consulted in the first instance if you have any questions about the operation of Councils. A link to these documents is provided in the 'other resources' section of this handbook.

About CPA Australia

CPA Australia Limited is a company limited by guarantee governed by a Board of Directors whose specific powers are set out in CPA Australia's Constitution. The stated objectives of CPA Australia are also set out in the Constitution. They are to promote excellence, enterprise and integrity amongst Members and the financial, accounting and business advisory professions generally, to educate Members with respect to their duties and responsibilities as members of the financial, accounting and business advisory professions, and to prescribe the highest standards of ethics and professional conduct for Members.

In fulfilling these objectives, CPA Australia will:

- (a) take an interest in legislative, economic and social matters affecting CPA Australia's objectives;
- (b) affiliate with organisations with similar objectives; and
- (c) do all such other things incidental or conducive to the attainment of CPA Australia's objectives.

CPA Australia's origins date back to the 1880s in Victoria. In 1952, the Australian Society of Accountants was established through the merger of several other bodies, and forms the basis of our current organisation, with its name changing to the Australian Society of Certified Practising Accountants in 1990 and then to CPA Australia in 2000.

In August 2018 CPA Australia released its 2018 to 2021 Strategic Plan. The Strategic Plan was built on more than six months of member consultation and focuses on delivering increased value and service for members. It is framed by new vision and purpose statements and consists of six strategic goals that are supported by a number of objectives and initiatives. Brief videos by the Chair of the Board, Peter Wilson, and CEO, Andrew Hunter are included in your online resources.

Core services to Members include: education, training, technical support and advocacy. Staff and members work together with local and international bodies to represent the views and concerns of the profession to governments, regulators, industries, academia and the public.

CPA Australia's international presence continues to grow in terms of representation on international bodies and influence in the profession globally. We are thought leaders in Australia and internationally in the areas of relevance to the accounting and finance profession.

Section 1: Council's Roles and Responsibilities

Divisional Councils key role is member engagement and local support for CPA Australia and in helping to maintain the integrity of the designation. Divisional Councils are an important conduit between the members and CPA Australia's Board and the organisation more broadly. Depending on the size and complexity of the Division, regional committee branches, speciality interest and sector committees or networks may support the work of Divisional Councils in member engagement and advocacy activities.

The role of the Divisional Councils is to:

1. in conjunction with General Managers and Country Heads, develop and implement annual Member Engagement Plans for the Divisional Councils, that align with the organisational strategy and reflect member inputs including research insights;
2. enhance relationships with key stakeholders including employers, government and educational institutions, through representation in the community by promoting the CPA Australia designation and brand to decision makers and leveraging the Divisional Councils' relationships with community leaders to create external advocates and supporters;
3. identify matters to be raised with the Member Engagement Committee (MEC) through the Member Engagement processes;
4. provide the forum for professional debate on relevant issues impacting the organisation and the profession;
5. contribute towards the effective representation of all members within the Division, including succession planning and management of committees and networks;
6. promote the skills, qualifications and professionalism of members;
7. contribute to the strategy and direction of CPA Australia for the benefit of all its members; and
8. discharge the responsibilities of the Divisional Councils as contained in the Constitution or otherwise delegated by the Board of Directors from time to time including but not limited to:
 - making decisions regarding Special Admission applications to CPA status;
 - appointing Divisional Council members to the Appointments Council;
 - nominating members for CPA Australia awards, including Divisional President's awards; and
 - communicating key messages of the Board to members.

Individual Divisional Councillors act as advocates for CPA Australia and for members of the Division in their regions and spheres of influence.

Member Engagement

To ensure Councillors are in touch with membership issues and concerns, they are expected to actively engage with members at CPA Australia events such as Certificate presentations, Membership PIN Ceremonies and CPA Australia Congress.

Each year, the Council with the assistance of the General Manager or Country Head will develop an Engagement Plan for the Council. The annual Divisional Council engagement plan should be reviewed continuously for effective volunteer member engagement results as a matter of good practice.

CPA Australia through the Member Engagement Committee continues to consult with Councils on how best to achieve and support the contributions by the volunteer networks for member engagement.

In addition to local member engagement and advocacy, Council has specific roles and responsibilities concerning the following:

CPA Australia Awards

CPA Australia has a number of [honours and awards](#) that recognise members and non-members who have made a significant contribution to CPA Australia. Councils can make nominations to the Board for Life or Honorary membership, for a Lifetime Achievement Award and for Board of Directors Award for Outstanding Service.

Councils can grant Divisional Presidents Awards for Excellence in the areas of: Senior; Service and Leadership; Young Leader; and Achievement in Academia. A summary of CPA Australia Honours and Awards is included below, and full details of the nomination process can be provided by your General Manager or Country Head.

All policies governing the awarding of honours and awards are at the sole discretion of the Board, with Divisional Councils having delegated authority to grant Divisional Presidents Awards. Copies of the Board Policies as they apply from time to time can be obtained from your General Manager or Country Head.

CPA Australia Board Awards and Honours are approved by the Board. The Board Secretariat will advise your General Manager/Country when nominations are being called, this is usually twice per year.

Name of award or honour	What it recognises	For members or non-members?
Life membership (honour)	Eminent service of the highest degree.	Members
Honorary membership	Honorary membership allows CPA Australia to admit prominent people, and recognise the achievement of, or contribution to CPA Australia by, such individuals.	Non-members
Lifetime Achievement Award	Very significant and distinguished service of a high degree to CPA Australia or the accounting profession over an extended period of time	Members and non-members
Board of Directors Award for Outstanding Service	Outstanding service and contribution over and above what might reasonably be expected through a voluntary contribution	Members and non-members

Categories for the Divisional President's Awards for Excellence highlighted below. The awards are intended to recognise service to CPA Australia and to those making a significant contribution in their field. These can be considered and awarded by Councils at any time.

Category	What the Award recognises	For
Senior	For retired members and non-members 55 years of age or older	Members and non-members
Service and Leadership	For significant and high-quality contributors	
Young Leader	For contributors who are 35 years of age or younger	
Achievement in Academia	For achievement in teaching, learning and research, by tertiary and other research and learning institutions	

Committees of Council

In addition to Divisional Councils, CPA Australia, under the guidance and supervision of the local Council may form unstaffed regional Branches and local Committees which offer members the opportunity to increase their professional knowledge and networks. Full details of the groups supported by your Council are available from the local General Manager or Country Head.

Councils are responsible for the operation of these groups and are accountable for their activity and must maintain oversight of the operation of these groups.

Discussion Groups

Discussion Groups (DGs) provide a forum for like-minded members of CPA Australia and other accounting/finance professionals to share knowledge, to hear from subject matter experts and to discuss topics of common professional interest.

DGs form part of the member engagement framework within Divisions and enable members to network with one another, contribute to the profession and gain relevant continuing professional development.

DGs are established by their respective Divisional Council, either directly or through member committees established by Councils to support the operation of DGs. Councillors and relevant Committee members may attend DGs to offer support or information as part of the Council's role in actively engaging with members.

Special Admissions

The Board has delegated authority to the Councils to admit experienced and senior members of the accounting profession to CPA Australia with the status of CPA designation. The granting of membership through this pathway should be exercised with great care and add to the integrity of the CPA designation and bring benefit to CPA Australia without any perception of compromising the quality of the CPA designation.

The General Manager or Country Head can provide further details regarding the policy and guidelines and how your Council will consider Special Admissions including which Councillors are on the sub-committee to consider Special Admissions prior to recommendations to the full Council.

Appointments Council

The Appointments Council is responsible for appointing the CPA Australia Board of Directors. The Council's work is supported by the Nomination Committee of the Board, and the Chief Executive Officer (CEO) and his or her nominees, principally the Company Secretary. It is comprised of a representative from each of the 13 Divisional Councils. When Council conducts its office bearer elections each year, it will nominate a representative to the Appointments Council.

Appointments Councillors cannot simultaneously act as Divisional Presidents or Branch Presidents.

Additional information regarding the Appointments Council is available on the website and in your additional resources.

Council of Presidents

The Council of Presidents (comprising the Presidents of each of the Divisional Councils) advises the Board on strategic issues and opportunities, drawing on the views of the members. The responsibility of the Council of Presidents includes two-way engagement with Divisional Councils and the Board. The Charter for the Council of Presidents is on the website and in your additional resources.

Governance Structure map/list per Division

Section 2: Council Operations

Number of Members on Council

The number of Council members is determined by the Board of CPA Australia and must not be less than 8 and no more than 20.

Terms of Appointment

Councillors are appointed by election or by filling a casual vacancy. Each Councillor is appointed for a term of three years commencing on 1 January in the year following the year during which the Councillor was elected and expiring on 31 December of the third year of that term.

For example, a Councillor elected in October 2019 will have a three-year term which runs from 1 January 2020 to 31 December 2022.

On the expiry of each such term, the Councillor may retire or be eligible for re-election for a further term of three years, provided that serving a further three-year term would not result in that Councillor holding office for more than six consecutive years (refer to the section 'six consecutive year tenure rule' below).

Filling of Casual Vacancies

Casual vacancies occur when Councillors resign partway through their three-year term. In accordance with the By-Laws, a Council may fill casual vacancies with members resident in the Division. The vacancy is filled only until the next opportunity to elect unless the appointment would be for less than four months in which case the casual appointment is until 31 December in the year after the person's appointment. The General Manager or Country Head will advise on the application of the By-Laws if a casual vacancy occurs. In filling a casual vacancy, the Council may wish to consider diversity in member representation and filling gaps in the current composition of the Council. For example, considering sector representation, professional experience and personal traits of members. Refer also to 'succession planning.'

Six Consecutive Year Tenure Rule

After six consecutive years served on Council, a Councillor must retire and cannot be re-elected to Council for at least two years following their retirement. The six-year tenure ruling excludes any time served as a Councillor while filling a casual vacancy and any time served as a Councillor prior to 31 December 2008.

Termination of Office of Councillors

In accordance with By-Laws 8.9 a person ceases to be a Councillor if the person:

- ceases to be attached to the Division;
- ceases to be a Member;
- fails to attend 3 consecutive meetings of the Council of which they are a member, without the consent of that Council;
- resigns by notice in writing to CPA Australia;
- is not re-elected pursuant to Article 66 of the Constitution on the expiry of their term in office;
- is requested in writing by all the other Councillors of that Division to resign, in such case that Councillor is entitled to appeal to a meeting of the members attached to that Division, not less than 21 days' notice of which must be given promptly after the Councillor requests such a meeting to be held;
- becomes Insolvent;
- becomes a person of unsound mind or a person whose property is liable to be dealt with pursuant to a law about mental health;
- is, or becomes, an employee of CPA Australia;
- a resolution is passed at a meeting of the Members attached to the Division (of which not less than 21 clear days' notice has been given) declaring that his or her office as a

Councillor is to be vacated. To enable this, a member of Council would need to call a meeting of the Division by giving 21 days clear written notice to each member. The Notice would need to set out the resolution to be considered;

- his or her membership subscription is overdue for 60 days or more; or
- his or her membership is suspended.

Council Office Bearers

Each Council, prior to 31 December each year, must elect from those Councillors not retiring at the end of the year and those who have been elected as new Councillors for the term commencing on 1 January in the following calendar year, a President and may elect up to two Deputy Presidents. The President of each Divisional Council sits on the Council of Presidents. Additionally, Councils elect a representative to the Appointments Council. The term of office for the President and Deputy President is defined in the By-Laws.

Council Presidents are not entitled to simultaneously be members of the Appointments Council.

Employees of the external auditors of CPA Australia are not able to be appointed as an Office Bearer of any Council or act as a member of the Appointments Council.

Evaluation of Council and Councillor Performance

Councils evaluate their effectiveness on an annual basis usually in September. An online survey has been developed for this purpose, enabling the efficient collection and reporting of information and feedback for individual Councils and General Managers or Country Heads. The Council evaluations enable Councils to reflect on their own performance and effectiveness, and also provide information to management on how the organisation can improve support to Councils to enable them to fulfil their roles and responsibilities.

Succession Planning

Councillors and the General Manager should consider their role in succession planning for Council. Members within the sphere of influence of a Councillor can be encouraged to become involved in Committees, Branches and Discussion Groups. Additionally, Councils should consider diversity in the succession pipeline including diversity of professional experience and personal traits.

Section 3: Council Meetings

Chair of Council Meetings

At all meetings of a Council, the President shall preside as chair or, in the President's absence, a Deputy President shall preside as Chair. In the absence of the President and a Deputy President, the Council may elect a Councillor as Chair of that meeting.

Attendance Requirements and Apologies

Councillors are expected to attend all scheduled meetings of a Council. The frequency of meetings will vary from Division to Division with each Council required to meet at least quarterly

If in the event a Councillor is not able to attend a scheduled meeting the Councillor should advise the General Manager or Country Head prior to the scheduled meeting time who will advise the Chair of the meeting. Councillors should note the Council's consent required under By-Law 8.9 (a)(iii) if a Councillor is unable to attend three consecutive meetings.

Quorum for Meetings

The Quorum for a Council meeting is half the Council, rounded down if the number of Councillors is an odd number.

Minutes and Agendas

All meetings of a Council are to have an agenda and a formal record of the meeting through minutes and an action list. In accordance with current good governance practice, meetings are not electronically or tape recorded. Once the Minutes are accepted as true and correct, the Chair of the meeting shall sign the Minutes to enable them to be entered as a formal record in the Minute book.

Agendas of meetings and supporting papers will be distributed electronically to Councillors in the week prior to the meeting.

Council Resolutions

A resolution of a Council is passed if more votes are cast by Councillors entitled to vote in favour of the resolution than against it: that is a simple majority. In accordance with current good governance practice, decisions are recorded in the minutes as a consensus of the collective rather than a counting of votes. Should a Councillor wish their dissent or abstention to be recorded, the Councillor may request this.

In case of an equality of votes on a resolution at a Council meeting, the chair of the meeting has a casting vote on that resolution in addition to any vote the chair has in his or her capacity as a Councillor in respect of that resolution, provided that the chair is entitled to vote on the resolution and that a quorum of Divisional Councillors is present and entitled to vote on the resolution (Refer By-Laws 8.6).

Circulating Resolutions

A Council may pass a resolution without a Council meeting being held if notice in writing of the resolution is given to all Councillors and a majority of the Councillors entitled to vote on the resolution (not being less than the number required for a quorum at a Council meeting) signify that they are in favour of the resolution. This process will be used only when a matter is relatively urgent and cannot wait until the next Council meeting, and debate will not add to the quality of the decision (Refer By-Law 8.8).

Section 4 – Guidelines for chairing and participating in meetings

A separate slide pack is provided at induction.

Section 5

Councillors as representatives of the broader membership and ambassadors

As elected representatives from the membership, Councillors have a responsibility to be ambassadors for the organisation and to use their sphere of influence to increase and improve the engagement members have with CPA Australia.

Section 6:

Policy and Advocacy

Dr Gary Pflugrath is the Executive General Manager for Policy & Advocacy.

Divisional Councillors and all members can contribute to our responses and submissions to government.

Refer - <https://www.cpaaustralia.com.au/professional-resources>

Section 7:

Professional Development discounts for Councillors and travel and expenditure

Councillors play a critical role in member engagement activities and CPA Australia acknowledges the significant time that Councillors contribute to these activities. As members of CPA Australia, all Councillors have requirements to maintain their continuous professional development. In recognition of the time Councillors contribute to engaging with members in their Divisions, CPA Australia provides Councillors with access to the equivalent of **20 hours** complimentary CPD provided by CPA Australia.

This is in addition to any complimentary continuous professional development available to all CPA Australia members. This additional 20 free hours CPD is to be taken in each calendar year and cannot be rolled over to the next year nor taken by anyone other than the Councillor. The CPD can be in the form of attendance at Congress, conference and PD workshops; webinars, and learning manuals with a CPD component. Participation on a complimentary basis for executive leadership programs and courses will be assessed on a case by case basis and will require approval from the General Manager in consultation with the Learning & Development team. Payment for travel is not included.

At the commencement of their term, Councillors will automatically receive this discount when they register for events through the CPA Australia events online registration system. General Managers or Country Heads can also process manual registration where required.

Expense Reimbursements

All reasonable out of pocket expenses for Councillors will be met by CPA Australia when asked to undertake representation for or on behalf of CPA Australia business in accordance with the Travel and Business Expenditure Policy. Please retain all receipts. The General Manager or Country Head will arrange reimbursement on provision of receipts and associated documentation.

Section 8

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](#).

Section 9

Checklist for new Councillors

To ensure smooth communication and effective operation of the Councils, please ensure that you have completed the steps below:

- Review and update your membership details, member profile and communication preferences via the CPA Australia website. Please utilise the password reminder if you have forgotten your password.
These details will be used to maintain a 'Contact List' for Council. Please ensure that any changes to your preferred contact details are communicated to office staff and to your fellow members of Council.
- Diarise all Council meetings dates, times and venues.
- Diarise dates of Divisional events and activities. Local staff will assist you with event registration where needed, including access to discounted registration where applicable.
- Familiarise yourself with the role, responsibilities and privileges associated with a Divisional Councillor. If you have any questions, please discuss these with your General Manager or Country Head and/or the Council President.
- Familiarise yourself with CPA Australia's Constitution and By-Laws
- Familiarise yourself with the 'Code of Conduct for Volunteers' and the 'Privacy Policy' and complete the Statement of Acknowledgement if you are newly elected or re-elected.
- Complete the Conflict of Interest Disclosure form if you have a conflict to declare

Section 10

Useful Resources

[About our Executive Leadership Team](#)

[Appointments Council](#)

[CPA Australia Constitution](#)

[CPA Australia By-Laws](#)

[CPA Australia Strategy 2018 – 2021](#)

[Complimentary PD](#)

[Council of Presidents Charter](#)

[Discussion Groups](#)

[Divisional Council web pages](#)

[Member Engagement Committee Charter](#)

[Training and Events](#)

EXAMPLE