



SUSTAINABILITY REPORT 2008

our csr vision

To draw upon our core strengths to become a leading advocate for CSR.

Who we are

CPA Australia is one of the world's largest accounting bodies. Our brand and our market are global. We have more than 122,000 members working in 100 countries, and we have operations in chosen markets throughout the world.

We can trace our origins back to 1886. Throughout our history, we have anticipated and embraced change to better serve the needs of our members and their employers, as well as community.

Knowledge – of how to lead, of how to do things – is a valuable asset, one that we deliver to members and facilitate the exchange of between members.

What sets CPA Australia apart from other accounting bodies is our focus on strategy, leadership and international business – the essential edge in the modern world.




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GRI Application Level grid

The CPA Australia Sustainability Report 2008 has been prepared using the GRI G3 Guidelines. It represents a balanced and reasonable presentation of our organisation's economic, environmental and social performance during the 2008 calendar year. The greenhouse gas emissions reported in this document were measured over the 2007 calendar year.

The GRI Application Level grid below indicates that we have reported to an independently assured and GRI checked C+ level. We believe we are the first professional accounting body in the world to produce a GRI independently assured report.

		2002 In Accordance	C	C+	B	B+	A	A+
Mandatory	Self Declared						Report Externally Assured	Report Externally Assured
	Third Party Checked						Report Externally Assured	Report Externally Assured
Optional	GRI Checked						Report Externally Assured	Report Externally Assured

We value your feedback on this report and enquiries into the work of CSR.

Contact: CSR Manager – CPA Australia csr@cpaaustralia.com.au

csr highlights

Working with members and the profession

- ▶ Hosting Global Reporting Initiative (GRI) chief executive and chairman in Australia to educate members and stakeholders
- ▶ Signing a memorandum of understanding with GRI (see page 7)
- ▶ Releasing results of international research on sustainability reporting
- ▶ Contributed funding towards developing the St James Ethics Centre as a focal point for GRI in Australia (see page 7)

Growing as a socially, environmentally and ethically responsible organisation

- ▶ Producing our inaugural Sustainability Report – proudly the first GRI compliant report produced anywhere in the world by a professional accounting body
- ▶ First operational year of our three-year CSR Strategy (see page 3)
- ▶ Providing volunteer leave to assist staff participation in community activities

Supporting our local community

- ▶ Improving the lives of disadvantaged youth through our partnership with Mission Australia to deliver financial literacy training in some of their youth services programs (see page 16)
- ▶ Launching of the president's charity, which in 2008 was the Motor Neurone Disease Association (see page 17)
- ▶ Launching of the award winning Love your Super video on YouTube (see page 16)

sustainability
community
global reporting
initiative

Accounting for the future



Kevin Trantallis CPA, Business Analyst

ceo statement

The new way of doing business

I am proud to present to you CPA Australia's inaugural Sustainability Report. It is both the end product of one journey and the first step towards another.

Our Corporate Social Responsibility (CSR) journey commenced with research conducted in 2004, in which 72 per cent of our members indicated that CPA Australia had a significant role to play in this area. The following year we planned to evaluate our activities with a view towards consolidating these into an integrated CSR strategy.

In 2006 we commissioned the Australian Centre for Corporate Social Responsibility (ACCSR) to undertake this evaluation and made a number of recommendations that helped form the basis of our first CSR strategy, which was approved by the Board in the second half of 2007.

The CPA Australia CSR Strategy 2008-2010 sets out clear operational foundations upon which we utilise our core strengths to build three pillars of CSR: developing the profession, championing business ethics and partnering with the community, primarily through financial literacy programs.

We hosted the heads of the Global Reporting Initiative (GRI) from Amsterdam during our 2008 Congress season so that our members and other conference delegates from the business community could hear first hand what they had to say. During their visit, we formalised a working relationship with GRI, and contributed the seed funding towards the St James Ethics Centre to establish a focal point for the GRI in Australia.

As part of our campaign to heighten awareness of and interest in sustainability reporting, we held an event in Beijing to launch the results of *Corporate Reporting Pulse*, in which we surveyed business and finance professionals in Hong Kong, London and Melbourne on their views on non-financial reporting.

The announcement by the Prime Minister of Australia, the Hon. Kevin Rudd MP to commit to an Emissions Trading Scheme by 2010 presents a challenge to business and an opportunity for our profession.

As trained strategic resource managers, CPAs are well placed to assist business in effectively responding to climate change policy and to ensure long-term, sustainable economic growth. Our corporate plan supports this through encouraging the use of knowledge exchange that provides members with non-traditional accounting skills which are highly sought after in the contemporary workplace.

The accounting profession is one that has long been founded on ethics and transparency – they are at the essence of what we do. We aim to provide leadership and support to CPA professionals in applying these CSR values to their work in corporate governance, strategic business management, disclosure and assurance.

CPA Australia is an active member of the community through a number of targeted initiatives. In 2008 these included the Financial Literacy Program run in partnership with Mission Australia, the release of our Changing Gears suite of resources to provide career assistance to those in the 50+ age group, as well as our growing staff volunteer program (see pages 16-17 for details).

Some of the findings in this report drew our attention to factors to which we will now give greater consideration in future decision making. For example, our greenhouse gas emissions were higher than we anticipated and there is a perceptible salary gap between men and women in management positions.

As a management tool to benchmark and manage our corporate social responsibility activities and carbon emissions, this initial report is intended to put a stake in the ground and report our first measurements against GRI criteria. From this starting point we can then commence the next part of the journey from a more informed standpoint.

I would like to thank all those involved in the production of this report – the Board for their support, the members for their encouragement and our staff for their hard work. I look forward to the possibilities of a more dynamic and sustainable approach to the way we do business in the future.



Geoff Rankin FCPA
Chief Executive Officer

Geoff Rankin FCPA
chief executive officer

'CPAs are well placed to assist business in effectively responding to climate change and to ensure long-term, sustainable growth.'

csr strategy 2008-2010



To provide members with the knowledge and tools for leadership in CSR.



To create the foundation for, and operate, a sustainable business for CPA Australia.



Support the communities in which we operate, with a focus on financial literacy and education.

These three pillars form the foundation of all our CSR activities, regardless of location or ownership. Our priority is to empower the profession and our members to be global business leaders in CSR.

organisation

profession

community

Corporate Social Responsibility

Our CSR strategy is to phase in initiatives globally over three years and comprises 12-month action plans, with the first launched in 2008.

The strategy is based on utilising the strengths, core competencies and influence of CPA Australia to deliver relevant, practical outcomes. Financial literacy is the central theme.

CPA Australia's CSR strategy is articulated in three pillars of social responsibility:

Profession

The way CPA Australia provides leadership to the profession and our members in the areas of CSR: ethics, accountability, transparency and climate change. This pillar works towards shaping the future of the profession, establishing CPA Australia as a leader, and preparing our members to be global leaders in CSR.

Organisation

The way in which CPA Australia is ethical, sustainable and transparent in how it conducts business, provides products and services, engages with members, employers and suppliers, and impacts the environment. This pillar supports our credibility as a leader for the profession by 'walking the talk'.

Community

The way in which CPA Australia partners with communities in which it operates. Research shows that for cause-related efforts to be effective they must be authentic, well communicated, sustainable over a period of time, strategic and relevant to a company's business.

introduction

CPA Australia's approach to corporate social responsibility (CSR) focuses on issues and opportunities most relevant to our profession.

It is based on the Global Reporting Initiative (GRI) which provides a globally accepted framework for reporting on an organisation's economic, environmental and social performance.

The demand for non-financial reporting has gathered momentum – particularly amongst the general public and investors. Perhaps the most significant international development influencing the emergence of non-financial reporting is the Global Reporting Initiative (GRI) based in the Netherlands. The GRI was established in 1997 through the United Nations Environment Program with the objective of enhancing the quality, rigour and usefulness of sustainability reporting.

The Global Reporting Initiative's vision is that reporting on economic, environmental and social performance by all organisations becomes as routine and comparable as financial reporting. GRI aims to accomplish this vision by the development and continual improvement of its Sustainability Reporting Framework.

Our basis for compiling this report

This report is structured around key components of CPA Australia's strategic plan and the three CSR pillars: profession, organisation and community. This provides the basis for determining and improving the linking of business strategies with economic, environmental and social impacts.

Determining materiality

CPA Australia has sought in this first sustainability report to identify topics and indicators which reflect the most significant elements of our economic, environmental and social impacts, and which will form the basis for future description of management approaches.



indicators

'Sustainability reporting is an important step in our journey as a socially, environmentally and ethically responsible organisation.'

Prioritising topics and selecting indicators

An internal working group, representative of key areas of the organisation, assessed the suitability of various performance indicators for CPA Australia to report upon. This assessment was based on materiality, how representative/reflective the indicators were of CPA Australia's activities, stakeholder expectations, the practicalities of reporting, capturing information and the suitability of the indicator feeding into management decision making.

Based upon this assessment, we chose to target our first sustainability report at the C+ entry level, which requires reporting on 10 externally audited indicators. As strong ethics and corporate governance are integral to CPA Australia membership, one-third of our indicators are based on anti-corruption measures to reflect our particular strength and philosophy.

Taking into account the impacts that climate change and sustainability principles will have on business, our choice of EC2 – Risks and opportunities due to climate change – reflects our own organisational commitments, plus the policy and advocacy statements we make on behalf of our members and in the public interest.

Whilst our international staff do not constitute the majority of our total workforce (15%), in selecting EC7 – proportion of senior management hired from the local community – we recognise that almost a quarter of our current members reside outside Australia and there we see our greatest future membership. We are committed to supporting the countries in which we operate, in turn mobilising the unique skills and culture to benefit our members and the communities they live in.

The remainder of our selected indicators are predominantly based on our labour practices, representing our enduring commitment to our global workforce and our membership.

Boundary of report

This report covers the activities of CPA Australia and its controlled entities and is inclusive of its established offshore activities. There are no identified material exclusions from this report. The basis for reporting on joint ventures, subsidiaries, leased facilities and outsourced operations is that dictated by CPA Australia's accounting policies as applied to the preparation of its financial statements.

As this is our inaugural sustainability report there is no need for restatements within this report, nor are there any changes to existing statements. We will be reporting annually by calendar year.

CPA Australia is a public company limited by guarantee from its members, whom are given voting rights.

GRI Performance Indicators

Economic		Page
EC1	<i>Direct economic value generated and distributed, including revenues, operating costs, employee compensation, donations and other community investments, retained earnings, and payments to capital providers and governments</i>	18 & 19
EC2	<i>Financial Implications and other risks and opportunities for the organisation's activities due to climate change</i>	6, 7 & 10
EC7	<i>Procedures for local hiring and proportion of senior management hired from the local community at locations of significant operation</i>	13
Environmental		
EN4	<i>Indirect energy consumption by primary energy source</i>	10
EN16	<i>Total direct and indirect greenhouse gas emissions by weight</i>	10
Labour Practices and Decent Work		
LA1	<i>Total workforce by employment type, employment contract, and region</i>	13
LA2	<i>Total number and rate of employee turnover</i>	14
LA7	<i>Rates of injury, occupational diseases, lost days, and absenteeism, and number of work related fatalities by region</i>	14
LA14	<i>Ratio of basic salary of men to women by employee category</i>	15
Society		
SO2	<i>Percentage and total number of business units analysed for risks related to corruption</i>	8
SO3	<i>Percentage of employees trained in organisation's anti-corruption policies and procedures</i>	8
SO4	<i>Actions taken in response to incidents of corruption</i>	8
SO5	<i>Public policy positions and participation in public policy development and lobbying</i>	6

Assisting members and the broader business community to respond to climate change is one of CPA Australia's priorities. In July 2008, the Board identified sustainability, incorporating climate change, as a key focal area for the organisation.

Shaping the agenda

CPA Australia recognises that climate change will directly impact the manner in which many professions are practised and believes the development of cross-disciplinary and multi-disciplinary approaches towards identifying and pursuing positive environmental change is imperative.

We are contributing to the policy debate around the government response to climate change. This thought leadership activity includes:

- Lodging multiple submissions with both the Australian Government and the Garnaut Review of Climate Change
- Communicating our views on policy responses to climate change in the media
- Assisting researchers looking at developing a specific assurance standard for emissions trading
- Consulting with government agencies responsible for climate change policy

Visit the News & Advocacy area of our website for more information.

Research partnerships

Through partnerships with two of Canada's leading accounting bodies, Certified General Accountants – Canada (CGA-Canada) and Certified Management Accountants – Canada (CMA-Canada) we commenced a joint research project on sustainability and non-financial reporting. To ensure that accounting professionals remain relevant to these challenges, and are effectively equipped with the skills to meet them, the following major research projects are either underway or in prospect through the Australian Research Council's linkage grant program:

- Through the University of Sydney, "The role of accountants and accounting in improving sustainability management and reporting". Commenced in 2006 and concluded in 2008 with reporting due in 2009.
- Through the University of New South Wales, "Improving the credibility of GHG emissions disclosures". Commenced in 2008.
- Through Monash University, "Managing the world's most precious resource: The role of water accounting". Commenced in 2008.
- Through the University of Sydney, "Transforming the Australian accounting profession for the carbon challenge". Commencing in 2009.

Global sustainability reporting campaign

CPA Australia commissioned international research into sustainability reporting, with the results launched in November in Beijing. A key finding from the survey of professionals in the business and finance sectors in Australia, United Kingdom and Hong Kong was that regulatory initiatives were identified ahead of competitive pressures and public expectations as the major factor in promoting the take up of sustainability reporting.



Our advocacy

CPA Australia's advocacy activities are focused on policy makers - governments, their departments, agencies and various advisory mechanisms - who set the context within which business functions and within which accountants are key professionals. The performance of many facets of accounting practice is guided by codes of ethical conduct and an overarching requirement to act in the public interest - themes which are directly reflected in the content of many of our formal submissions to government.

CPA Australia aims to enhance members' individual capabilities and knowledge networks to create global business leaders with optimised skills, thereby enabling CPAs to be key contributors to building a more sustainable economy and global society.

...through our CPA Program

The ongoing development of our knowledge resources is aimed to ensure that our members are attuned to the global contemporary business environment, with the agility to lead in the face of change. To this end, we are reviewing our CPA Program to include subject areas that explore relevant aspects of sustainability and non-financial reporting.

These innovations will ensure CPAs understand sustainability reporting and how it can drive value for organisations through strategic business decisions that include total lifecycle analysis, carbon costing and foreign investments.

...through international relationships

We have established international relationships to promote sustainability reporting and in doing so we add to the shared body of knowledge surrounding CSR reporting.

...through knowledge resources

CPA Australia has undertaken a variety of initiatives to assist members and the business community with their responses to climate change. These have included:

- Publishing information papers on emissions trading and all related policy initiatives
- The October 2008 issue of *INTHEBLACK*, our award winning* member magazine, focusing on climate change, in addition to regular editorial columns on CSR and climate change
- Dedicating a part of our website to climate change
- Offering tailored seminars, on-line training and conferences on sustainability/climate change
- Providing members with the opportunity to learn from each other via CSR Communities of Practice, online blogs and discussion groups
- Hosting the 69th Annual Research Lecture with the University of Melbourne, discussing the impact of carbon emissions trading on auditing and assurance standards setting.

* *Winner – Customer Magazine of the Year 2008 by Publishers Australia.*

Craig Richardson CPA

chief financial officer, Coca Cola Amatil New Zealand

'We take a "bright green" view of environmentalism, and the way to make a difference is for businesses, communities and social groups to work together to find solutions.'

In October we signed a memorandum of understanding in addition to being an organisational stakeholder of GRI, hosting CEO Ernst Ligteringen along with GRI chairman, Professor Mervyn King as keynote speakers at our CPA Congress. Their engaging presentations can be viewed on our website.

This partnership with the GRI will enable us to play a strategic role in their wider international initiatives and development agenda – as part of this effort we provided start up funds to the St James Ethics Centre for an Australian focal point of the GRI.

These partnerships have strengthened our knowledge exchange and collaboration, which benefits our members and the profession. We are conducting a joint research project with CMA Canada on sustainability and non-financial reporting.



Ethical company practices and sound governance are essential to building and maintaining the integrity of the accounting profession. CPA Australia is committed to best practice and is a member of the Australian Stock Exchange Corporate Governance Council.

2008 was the first full operational year for CPA Australia's new governance structure, which enabled the appointment of a new, smaller Board characterised by a wide skill set as well as sector, age and geographical diversity.

Governance structure

The chair of the Board is a non-executive director and is not the CEO. The CEO attends Board and Board committee meetings but is not a director and is not entitled to vote. The Board comprises 10 member directors, one from each of the geographical divisions and two external (non-member, non-employee) directors. In accordance with the constitution, the Board is appointed by the Representative Council derived from the wider membership.

Risk management and anti-corruption protection

CPA Australia has a proactive and resolute approach to misconduct. All employees, members and volunteers are required to sign an explicit code of conduct, which includes the necessary disciplinary systems in place in case of a breach by any party.

The code specifically prohibits "conflicts of interest, gifts and gratuities" and requires staff and volunteers to ensure that their behaviour is not in contravention of laws and regulations in any legal jurisdiction in which CPA Australia operates.

- An evaluation of the *Operational Risk Profile of CPA Australia* in May 2008, which addressed in detail the operational risks associated with corruption, conflict of interest, probity and fraud.
- An analysis of the residual risks associated with international corruption. The committee noted the management processes in place to mitigate against corrupt practices, which apply in all countries where CPA Australia conducts business.
- A further review of fraud and corruption processes, conducted in December 2008. This was based on the 10 principles proposed by the Crime and Misconduct Commission (Queensland) and will further complement and strengthen the risk frameworks for future identification and management of alleged corruption.
- Oversight of the sustainability report and related methodology.

Employee anti-corruption policies and procedures

CPA Australia has a comprehensive system of internal controls, including:

- CPA Australia codes of conduct (volunteer and staff)
- Bribery and corruption prevention processes
- Internal audit function
- Annual web based compliance training covering occupational health & safety, trade practices, equal opportunity and privacy legislation.

At the time of reporting, 98.9 per cent of CPA Australia executives have completed this training. Staff who deal with contractual relationships are nominated by their management to complete the online contract law training. Directors (Board and subsidiary) are provided with the director's duties module. A program of training in the contract and tender policy and the correct use of delegations is being investigated.



All business units across our global operations have been assessed for risks of corruption, fraud, bribery and conflict of interest (see below). The Board and the Executive Management Group are not aware of any instances or allegations of corruption within CPA Australia for the financial year ending 31 December 2008.

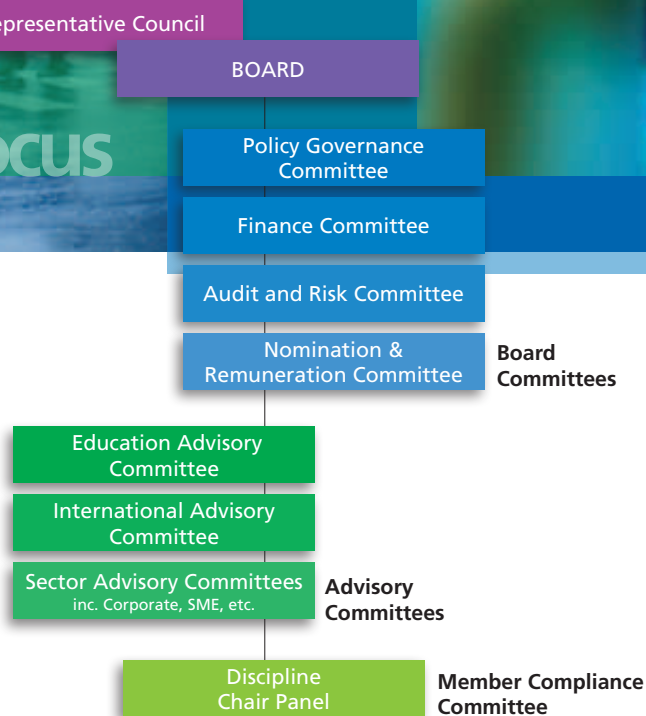
The internal auditor and company secretary are responsible for responding to whistle blowing. In the financial year ending 31 December 2008 those responsible had no instances brought to their attention, nor specific enquiries been made of any group.

Audit and Risk Committee

CPA Australia has an established Audit and Risk Committee to verify and safeguard the integrity of the company's financial and sustainability reporting. Its activities have included:

- An *Assessment of Strategic Risks of CPA Australia*, which was approved by the Board in December 2007. The risk assessment addressed the business risks associated with conflict of interest and any potential for fraud.

Governance Structure



cpa australia

Staff, Board of Directors, Representative Council, Divisional Councils, Branch Councils, Centres of Excellence, Committees and Disciplinary Panels.

community

Members and their employers, prospective members, governments and their agencies at all levels and jurisdictions where CPA Australia has a presence, media outlets, affinity and sponsorship partners, professional industry bodies, regulators (public policy development, standards and guidance, inspection and enforcement), suppliers/service providers, recruitment firms, academic institutions and research partners, partnership community groups and the broader community – directly or indirectly impacted by CPA Australia activity and/or the activity of our members.

CPA Australia is committed to forming and nurturing enduring relationships of trust and respect with all its stakeholders.

Basis for selection of stakeholders

CPA Australia's three-year corporate plan and annual performance contract with the Board specify goals, objectives and strategies that guide the selection of stakeholders and processes for engagement.

We have processes in place to maintain strong relationships and an excellent reputation with a broad range of key organisations. In some instances, for example when appointing sponsorship partners and suppliers of goods and services, a rigorous due diligence and merit-based procedure is applied.

In 2008 we developed a new tender and procurement policy that includes a CSR category which must be measured across all relationships.

Board nominated delegations

While the Board has overall control and management of the company, it may delegate a range of powers, duties and responsibilities to divisions, committees and management subject to the *Corporations Act 2001 (Cth)* and CPA Australia's constitution.

The Board reviews and approves a formal statement of these delegations at least once a year. Each Board meeting agenda includes a focus on CPA Australia's strategic direction including its strategic risk, member strategy, organisational governance and key operational items.

Member engagement

As a professional body our most significant stakeholder is our membership. Besides providing greater employability and services to members, we engage with them through a comprehensive structure of committees, discussion groups and online communities – all providing avenues for strategic direction, opportunities and grievances to be aired. Through this connectivity we build fraternity and knowledge-sharing amongst our key stakeholders, helping to create a vibrant and engaged community of members.

CPA Australia aims to manage and reduce major emission areas of travel, energy consumption, catering and printing.

Greenhouse gas emissions

CPA Australia's greenhouse gas (GHG) emissions for 2007 were measured in all countries where we have a presence. The audit was conducted by the Carbon Reduction Institute and follows the standards outlined by the World Business Council for Sustainable Development's Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. We are committed to conducting annual audits, which commenced in 2006.

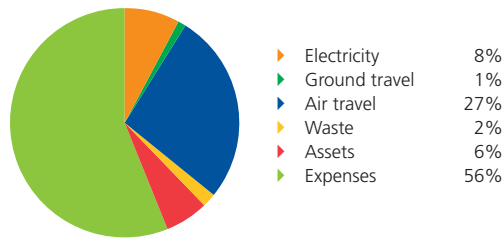
Emissions from CPA Australia's operations were calculated using a combination of life cycle emission factors (for items such as travel, electricity, fuel usage and waste) and greenhouse intensity figures from input/output tables for emissions from expenditure incurred within Australian offices.

The directly controllable GHG output from all of CPA Australia's offices and activities was 24,516.86 tonnes of CO₂ equivalent gases (tCO₂e/year).

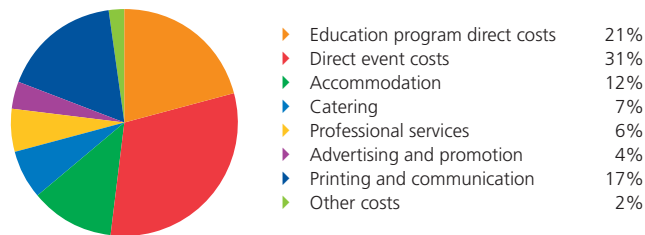
Managing the future

We are committed to reducing our GHG emissions. We have commenced a program of staff education to improve our greenhouse gas performance and measures have been put in place to start reducing emissions from travel, printing and electricity.

CPA Australia greenhouse gas emissions 2007



CPA Australia emissions from expenses 2007



Closing the Loop

An initiative of CPA Australia's procurement area is to drive further reductions in the amount of waste that is generated through spent printer, fax and toner cartridges.

During 2008 we recycled 249 items, diverting 0.280 tonnes of waste.

Almost 50 per cent of the used material is sent back to the manufacturer for their respective remanufacturing or component recovery programs. The other laser cartridges and all inkjet cartridges, toner bottles and drum units are fed into two 'green machines' in Melbourne that crush the cartridges and separate the waste into its component materials.

The materials that are recovered from the printer cartridges are then recycled to be reused in new products, effectively 'closing the loop'.

Around the middle of 2009, a printer, fax, toner recycling program will be launched throughout CPA Australia, which should see a further increase in the amount of waste diverted from landfill. The formalisation of this program will also raise awareness throughout the organisation on how staff can assist in adding momentum towards our CSR commitment in reducing our carbon footprint.

Energy

Electricity is the primary source of energy use. In 2008, CPA Australia's total electricity consumption was 1,954,881kWh, which we aim to reduce.

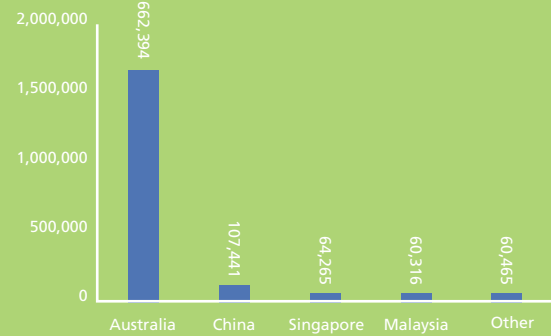
The Melbourne office at 385 Bourke Street recently launched a 'lights off strategy', whereby CPA Australia funds the cost of a security guard to switch off all tenancy lights after hours. A concerted effort is being made by all staff in CPA Australia offices to turn off unessential lighting after hours, close window blinds over hot weekends, reduce air travel and increase use of videoconferencing facilities.

At this early stage of the management process we are seeking to reduce our largest sources of emissions and further strategies are being developed and considered for implementation in 2009.

In 2009, CPA Australia's international headquarters in Melbourne will relocate to Twenty8 Freshwater Place – one of Melbourne's newest environmentally sensitive commercial buildings. The building is designed to achieve a:

- 4-star Green Star Rating under the Green Building Council of Australia scheme
- 4.5-star rating under the Australian Building Greenhouse rating scheme
- Energy efficient T5 light fittings with dimming sensors and C-BUS technology

Total energy use (kWh)



Committed to reducing greenhouse gas emissions

While footprint strategies are being developed for implementation in 2009, CPA Australia has instigated a number of initiatives to begin making a positive difference to our greenhouse gas emissions. Some of these include:

- Participating in Earth Hour throughout all offices globally
- Trialling a ride to work day in the Melbourne office
- Installing double sided printing as a default setting on office printers
- Introducing paper recycling bins and recycled name badges at professional development events
- Beginning to phase out the use of plastic water bottles at professional development events
- Piloting the ACT Congress as our first paperless conference
- Investigating the use of more sustainable paper stock and ink with suppliers
- Introducing protocols to reduce air travel by using video conferencing facilities wherever possible
- Converting to thin client terminals which produce lower emissions than desktops

- Recycling computer hardware or donating it to schools and charity organisations
- Trialling a lights off strategy in the Melbourne office by funding the cost of a security guard to turn off all tenancy lights after hours.

In addition, all staff are making a concerted effort to turn off unessential lighting and close window blinds to conserve airconditioning.

Limitations

While we are aware that there will be direct financial implications as a result of climate change and its regulatory and consumer responses, CPA Australia has not quantified these. CPA Australia itself bears many of these costs as part of a complex of supply chains which are only now adjusting to a shift towards a carbon constrained economy.

CPA Australia's internal auditor will include a risk assessment of climate change in the internal audit work program for 2009. We will assess major risks to the organisation at this time.

organisation

building capacity

...for sustainability

CPA Australia is committed to operating as a sustainable organisation through building its organisational capability and CSR capability, which are critical to our success as a business both now and into the future.

Increasing our sustainability

Sustainability reporting is recognised by CPA Australia as a valuable tool for self-examination, improving performance and engaging with stakeholders as key participants in developing our organisational capacity.

- We plan to build internal expertise via our three-year **CSR strategy** implemented by the CSR manager and key leaders across the organisation. Our goal is to embed the CSR vision across all aspects of our business.
- The preparation of our **first sustainability report** will provide our stakeholders with wider information about our operations and enable us to measure and deliver on social and environmental initiatives.
- Measuring and managing our **carbon footprint** is a key part of our strategy to embed CSR across the organisation with a focus on all staff having a role to play in managing and reducing our footprint. We were one of the first professional bodies to measure our carbon footprint and aim to manage and reduce our major emission areas of travel, energy, catering and printing.

...in our people

In order to attract and engage the best and brightest people for our team, we focused our people management strategy on two areas – effective leadership and organisational culture.

Leadership training

To enhance the people management and commercial skills of our management and team leaders, 60 of our leaders from around the world commenced a comprehensive leadership training program in 2008.

Guiding workplace culture

Our culture is built upon the REACH model – Respect, Empowerment, Accountability, Cooperation and Honesty – the fundamentals of a sustainable future. We have worked extensively with our staff in devising strategies to help our culture support our business strategy.

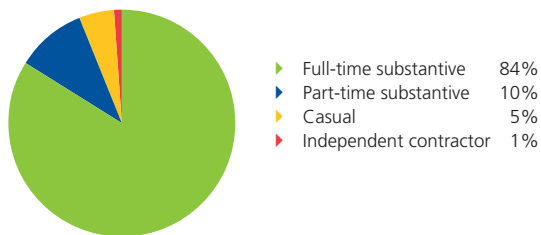
reporting

Ernst Ligteringen
chief executive, GRI

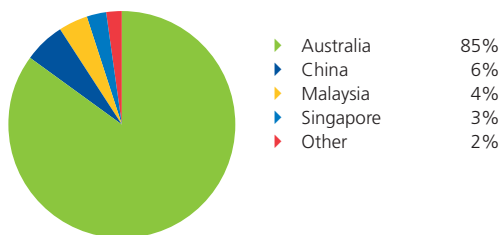
Hear GRI chief executive Ernst Ligteringen champion the case for CSR reporting when CPA Australia hosted him at Congress 2008.



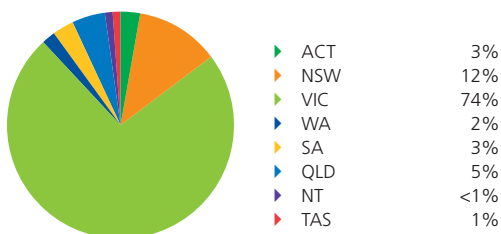
CPA Australia workforce by employment type (Australia)



CPA Australia employees by region



CPA Australia workforce by state



Except where otherwise stated, the statistics and graphs in the following sections include all workers – full-time, part-time employees and contractors; these classifications are as defined in the Australian Workplace Relations Act 1996 (Cth).

EC7

Procedures for local hiring and proportion of senior management* hired from the local community at locations of significant operation.

CPA Australia is a global organisation with offices in every Australian state and territory and in Hong Kong, Beijing, Shanghai, Kuala Lumpur, Singapore, London, Auckland, Hanoi and Ho Chi Minh City. As at 31 December 2008 all senior managers in these locations were hired from the local community and reside in the same geographical area as their place of work.

Whilst our HR policies and recruitment procedures do not specifically state that preference is given to local residents when hiring, our recruitment processes are transparent and merit-based. This enables us to attract a diverse range of candidates. Any vacancy that becomes available within the business is communicated to all internal staff, either prior to commencing any external recruitment activities or concurrently. This provides staff with the opportunity to express their interest in that vacancy. Our process is to ensure that there is a defined position description for each role and that these are used to base the selection process.

To enhance the selection process, the organisation also adheres to a set of recruitment guidelines and utilises a competency framework when recruiting internally and externally to ensure consistency and fairness.

*Senior management is defined as professional specialist, manager or executive.



LA1

Total workforce by employment type, employment contract and region.

As at the end of December 2008, CPA Australia had a total of 517 employees, of whom 447 were located in Australia. The overall proportion of employees engaged on a substantive basis, either full-time or part-time, is 94 per cent.

Our average number of employees (full time equivalent) grew by 35 people from 31 December 2007 to 31 December 2008, a total increase of 8.2 per cent.

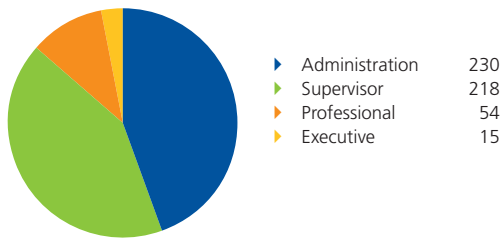
Outside Australia, 100 per cent of employees are employed on a full-time substantive basis, with the exception of our Singapore office, where one staff member is employed on a part-time substantive basis

At the end of December 2008, 3 per cent of employees based in Australia were on a secondment.

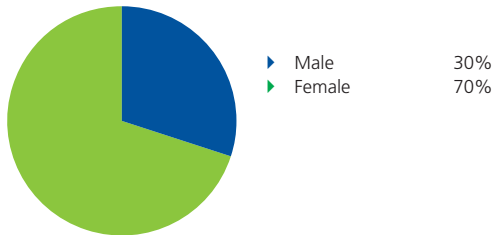
There are 447 employees based in Australia and 70 employees based outside Australia. Of the employees based in Australia, 74 per cent are located in our Melbourne office.

organisation - building capacity continued

CPA Australia workforce by employment type



CPA Australia workforce by gender



LA2

Total number and rate of employee turnover

The total turnover rate for CPA Australia in 2008 was 26.12 per cent. Of this figure, 20.68 per cent was voluntary turnover and 5.44 per cent was involuntary turnover. This is an improvement from our 2007 figure of 34.45 per cent (28.92 per cent voluntary turnover and 5.53 per cent involuntary turnover). Our overall voluntary retention rate has increased by 8.24 per cent.

As a result of increased reporting capabilities in 2009, CPA Australia will be able to further analyse our turnover statistics by age and gender and will provide this level of detail in the next sustainability report.

LA7

Rates of injury, occupational diseases, lost days and absenteeism and number of work related injuries

CPA Australia is committed to working cooperatively with staff to provide a safe and healthy working environment to ensure ongoing, active prevention of injury and illness in the workplace.

A health and safety committee provides a forum for joint consultation between management and employees and seeks to:

- Help develop safety policies and safe work practices
- Review accidents and accident statistics
- Advise of incidents or work practices which employees think are unsafe
- Make recommendations on improving the workplace to make it safer.

reporting

focus

Changing Gears

As part of our drive to support the profession and our membership, CPA Australia produced a package of resources, *Changing Gears*, which explores the many issues facing mature-age workers in career transition.

It aims to:

- empower accountants aged 50+ to remain in the workplace longer.
- support employers seeking solutions to their skills shortage.

It provides advice and resources for jobseekers in this age bracket who are planning a career transition or looking for more flexible work options.

Resources include articles and research, links to recruitment agencies with mature age specialities, and information about paid and voluntary work options.

As well as information for jobseekers, there are tools and resources provided for employers – such as articles, research and useful links addressing the skill shortage and practical workplace solutions.

The package is supplemented by the *Changing Gears* video series which captures the real-life stories of five senior members in New South Wales, Australia, who have successfully transitioned to retirement. President Alex Malley interviewed these members and the video is available on our website.

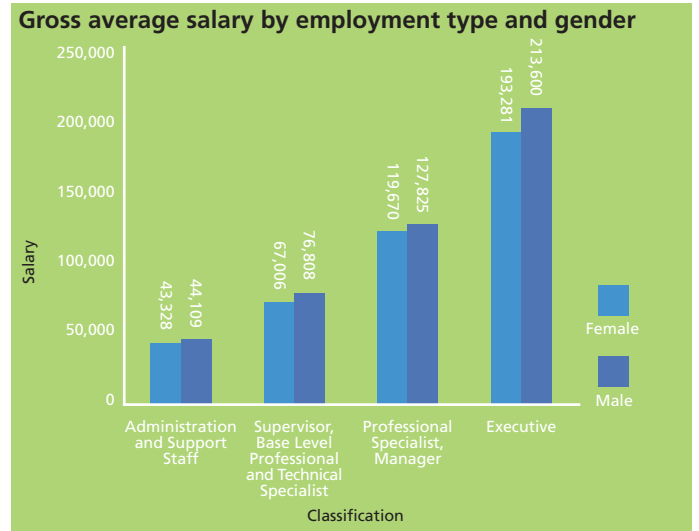
The committee comprises representatives from all major global offices and meets on a quarterly basis.

CPA Australia records all OH&S incidents in a register of injuries. There were six reported OH&S incidents in 2008 that were classified as injuries, but no occupational diseases or work related fatalities.

LA14

Ratio of basic salary of men to women by employee category

Remuneration for CPA Australia staff is based on the level or grading of the position held by the staff member. All positions within CPA Australia can be evaluated on the basis of the Mercer Cullen Egan Dell job evaluation methodology and each grade level is allocated on the basis of a points score. Mercer Cullen Egan Dell provides salary ranges for each grade on an annual basis and these ranges are calculated having regard to market forces. For privacy purposes, data that may identify an individual's remuneration has been consolidated.



This graph is representative of all CPA Australia employees globally. The salaries of staff outside Australia were converted to Australian dollars and averaged by employment category and gender. For the purpose of our reporting, annual salary is classified as base salary exclusive of employer superannuation contribution



'We work extensively with our staff in devising strategies to support our business.'

CPA Australia has a track record of community engagement and support which has grown organically over time. Our focus is on improving financial literacy in the community and reflects our key strengths and core business values.

Financial literacy training

CPA Australia is proud to have established a partnership with Mission Australia to deliver financial literacy training to young people across Australia. Our support for delivering the Money Minded program enables Mission Australia's caseworkers to improve their clients' ability to understand the basics of financial literacy. The program focuses on how to manage credit, balance accounts and make better informed decisions about their finances.

Learning to Love Your Super

We launched the Learn to Love Your Super campaign on YouTube to encourage young people to make voluntary contributions to their superannuation. The video, which has attracted around 20,000 views, won the prestigious Lightning Rod Award at the 2008 ASFA (Association of Superannuation Funds of Australia Limited) Communications Awards. The judges particularly noted its appeal to a Generation Y audience – traditionally the most disconnected with superannuation issues.

The campaign was supplemented by an online package of resources to help individuals understand superannuation, as well as guidance for CPA Australia members who advise on self-managed superannuation funds.

President's Charity

In 2008, our president Alex Malley introduced the concept of a president's charity, harnessing the size and reach of our membership to provide support for a worthy cause. He chose to support sufferers of motor neurone disease and a range of activities carried out by members and staff helped to raise public awareness of this incurable disease during his term of office.

Staff volunteering program

To support the communities in which we work, we established a staff volunteering program. The program is designed to foster an awareness among staff of the value of their skills and personal contribution and the need within the community of support, understanding and global tolerance. We also do this by providing regular opportunities for staff to come together and support specific community fundraising efforts.



Given the Chance

A number of CPA Australia staff have been actively involved in a program that links refugees with mentors from business, community and government, in order to boost work experience, training and career opportunities.

The Given the Chance program is an initiative of the Brotherhood of St Lawrence. They report that despite wanting to work, refugees suffer from extremely high unemployment rates, with four out of 10 humanitarian and refugee arrivals in Australia still unemployed after three years.

Aside from providing financial control, securing employment helps refugees establish their identity in a new community and increases personal aspirations and trust in society.

Ron Woolley FCPA is a university lecturer in accounting who also works as an accreditation consultant on the CPA Program. He has volunteered with Given the Chance since 2005, mentoring two refugees from Somalia who were awarded CPA Program Refugee Scholarships and are now both Associate members of CPA Australia.

This is one of the many ways that CPA Australia members are able to offer their specific skills towards helping individuals develop work experience and qualifications that will enhance their career prospects and most importantly – help rebuild their lives.

Local community initiatives

In addition to our global community initiatives, many divisions hosted activities to support their local communities.

Our Victorian division participated in the Eureka Tower Challenge, getting fit and raising funds for White Lion and Interplast, as well as offering a free community lecture on climate change. The Tasmanian division regularly contributes funds raised from casual clothes days to the Variety Club of Tasmania Children's Charity and the Hong Kong division ran a charity fundraiser for the HK Red Cross as part of their new office opening cocktail function. Our Brisbane office enjoyed dressing up for the Easter hat parade with money going to the RSPCA and participated in The Bridge to Brisbane which raised money for the Heart Foundation.

Collectively, many of our local offices joined in Australia's Biggest Morning Tea to raise funds for the Cancer Council.

Staff supporting the community

In 2008, staff participated in our Step Up for the Kids initiative where staff formed teams, with each staff member aiming to achieve 10,000 steps per day over a three-week period. Staff contributed to join the initiative and CPA Australia matched, resulting in \$4,320 proudly being donated to Mission Australia.

Shelter: helping kids in need

The CPA Australia Malaysian division gave office support to Shelter, a registered Malaysian child welfare organisation, in addition to promoting donations from CPA Australia members.

Shelter has helped rescue and protect abused, abandoned and neglected children since its establishment in 1981. The organisation strives to help children overcome extreme trauma, through education and care, and unite them with their families where possible. Ongoing regular support is continued to ensure the safety of all children.

Caring company in Hong Kong China division

In 2008, the CPA Australia Hong Kong China division was the recipient of the Caring Organisation award from the Caring Company Scheme for the fifth consecutive year. The award recognises CPA Australia for contributions to underprivileged children of the Evangelical Lutheran Church of Hong Kong youth service.

The scheme is organised by the Hong Kong Council of Social Service, an overarching organisation for more than 400 non-government organisations that provide over 90 per cent of the social welfare services in Hong Kong.

partnerships

Deborah Leung FCPA

CPA Australia general manager, Greater China

'A measure of sustainable global growth is how much an organisation supports the community it operates within.'



economic performance

Overview of revenue and costs for the year ended 31 December 2008

Membership fees	49,273
Education & Training Revenue	61,765
Education & Training Costs	30,416
Result	31,349
Other	15,768
Total Revenue	126,806
Total Employer compensation	44,230
Finance Costs	1,020
Other Costs	123,980
Total costs	125,000
Surplus before Tax	1,806

CPA Australia – Revenue & Cost by Geographic Region for the year ended 31 December 2008

\$000's	Total Australia	NZ	EG	MAL	SGP	HK	BJ	SH	Vietnam	Other Overseas	Total Overseas	Total CPA Australia
Total Revenue	104,043	348	1,096	6,366	4,369	8,323	428	478	0	1,356	22,762	126,806
Total costs	111,611	670	779	2,677	2,686	4,641	825	738	135	238	13,389	125,000
Surplus before Tax	(7,568)	(322)	317	3,689	1,683	3,682	(397)	(260)	(135)	1,118	9,374	1,806

balance sheet

as at 31 December 2008

CONSOLIDATED

	2008 \$000's
Total Current Assets	62,949
Total Non-Current Assets	13,221
Total Assets	76,170
Total Current Liabilities	42,551
Total Non-Current Liabilities	1,271
Total Liabilities	43,822
Net Assets	32,347
Total Members' Funds	32,347

CPA Australia's major sources of income continued to strengthen in 2008. Strong CPA Program sales underpinned by continued membership growth and high retention levels provide CPA Australia with a strong base from which to execute and deliver on its new three-year corporate plan (2009-2011) whilst an increasingly strong and stable balance sheet provides the organisation with greater flexibility as we head into a period of greater global economic instability.

Revenue

The strong operating performance in 2008 was underpinned by revenue growth of 5.2% which is in line with 2007 growth. The increase in revenue can be largely attributed to strong growth in the volume of CPA Program segment sales and new members. The increased revenue in these areas occurred in a year when fees were held at 2007 levels.

The organisation ended the year with 122,743 members, following record new admissions of 10,314 (up 5.1% on 2007).

Revenue from CPA Australia's training & development offer was \$0.1m or 0.4% lower than 2007 with 1,948 events held. Signs of the worsening global economic conditions began to be reflected in sales in this area in the latter part of 2008. This was not unexpected, as training and development is often one of the first areas of discretionary expenditure to be reduced by many organisations.

CPA Program segment sales for 2008 were 51,520 – up 6,022 on 2007 and drove the increase of \$1.4m or 5% in education revenue. The increased revenue results were achieved even though CPA Program fees were held at 2007 levels and rebates were offered to those people who had previously received an overseas assessment prior to joining as associate members and enrolling in the CPA Program.

Brand, ethics and the profession revenue growth exceeded 2007 result by (\$0.2m) which is attributable to higher commission income from new CPA Solutions partners sourced during 2008.

Other areas of revenue continued to grow. The prime driver for these increases was stronger interest income associated with higher funds available for investment and higher interest rates for the first three quarters of 2008. In addition, higher revenue was received from AusAid for the International Partnership Program, where CPA Australia provided accelerated support through four CPA Program segments for candidates from the Asia Pacific.

Expenditure

Expenditure before tax was 6.7% higher than 2007, largely due to increased direct costs associated with the higher volume of CPA Program sales and higher costs associated with the delivery of the training & development offer.

Operational costs in the corporate services area were also higher than 2007, due to the first full year impact of a number of operating leases, including the disaster recovery site. The investment in the review of the organisation's core systems capability resulted in significant investment during 2008 as part of extensive work to define the business requirements for the core systems, to inform the systems selection and market approach for an implementation partner.

Occupancy costs across a number of properties increased as a part of our portfolio management, with some properties subject to rent reviews along with decisions to relocate the Malaysian, Beijing and Hong Kong offices at the expiry of leases during 2008.

Staff costs across the business increased with the average number of full-time equivalent employees rising by ten during the year and market pressures on salaries in 2007 flowing through in 2008.

Costs in the Brand, Ethics and the Profession area have ended the year higher, which is attributable to the development and launch of the new 'think+create' advertising campaign.

Increases in the remuneration associated with the first full year of the new governance structure contributed to higher costs within Corporate Governance & Committees.

Balance Sheet

CPA Australia's balance sheet continues to strengthen and provide the organisation with flexibility in uncertain economic times, with total assets increasing by \$9.1m of which 13.7% is largely due to the increase in cash and cash equivalents that are in turn largely attributable to higher interest rates, maintaining an operating surplus and an increase in 2009 subscriptions received in advance.

Independent Assurance Report to the Management of CPA Australia Limited.

GRI application level C+

What we looked at: scope of our work

CPA Australia engaged Deloitte to provide assurance on whether its sustainability report 2008 (the Report) has been compiled and prepared at 'GRI application level C+' in accordance with the requirements of the Global Reporting Initiative's Sustainability Reporting Guidelines (GRI Guidelines).

What standards we used: basis of our work and level of assurance

We carried out procedures designed to provide limited assurance in accordance with the Australian Standard on Assurance Engagements 3000 (ASAE 3000). Limited assurance is designed to give a similar level of assurance to that obtained in a review of interim financial statements. To achieve limited assurance ASAE 3000 requires that we examine the processes, systems and competencies used to compile the information on which we provide limited assurance. It does not include detailed testing of source data or the operating effectiveness of processes and internal controls. This provides less assurance and is substantially less in scope than a reasonable (audit level) assurance engagement.

What we did: key assurance procedures

Considering the risk of material error, a team of Corporate Responsibility and assurance specialists planned and performed the work to obtain all the information and explanations we considered necessary to provide sufficient evidence to support a conclusion regarding CPA Australia's compilation of the Report. The key procedures we carried out were:

- analysing and inspecting on a sample basis the key systems, processes, procedures and controls relating to the collation, validation and presentation of the information contained in the Report
- interviewing the process owners within CPA Australia to confirm our understanding of the collation and validation processes and corroborating this enquiry by examination of a sample of documents
- comparing the Report against the requirements of Level C+ reporting according to the GRI guidelines.

Responsibilities of Management and independent assurance provider

CPA AUSTRALIA responsibilities

The management of CPA Australia Limited is responsible for

- the preparation of the Sustainability Report and for the information and statements contained within it
- determining CPA Australia objectives in respect of GRI reporting and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Deloitte's responsibilities

Our responsibility is to express independent conclusions on whether the Report has been compiled and prepared at 'GRI application level C+' in accordance with the requirements of the Global Reporting Initiative's Sustainability Reporting Guidelines (GRI Guidelines).

This report is made solely to CPA Australia in accordance with our letter of engagement for the purpose of reporting to CPA Australia management. Our work has been undertaken so that we might state to CPA Australia management those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than CPA Australia for our work, for this report, or for the conclusions we have formed.

Our team performed the engagement in accordance with Deloitte's independence policies, which cover all of the requirements of the Code of Ethics for Professional Accountants issued by the Australian Accounting Professional and Ethical Standards Board.

Assurance practitioner conclusion

Based on our assurance work, nothing has come to our attention to suggest that CPA Australia's sustainability report 2008 has not, in all material respects, been compiled and prepared at 'GRI application level C+' in accordance with the GRI Guidelines.

Additional comments

Without in any way qualifying our assurance conclusion, we make the following observation: as this is the first report issued by CPA Australia it is recognised that a more rigorous approach to the long term tracking of indicators is required in future.



Janet Lewell
Partner, Corporate Responsibility
Deloitte Touche Tohmatsu

GRI G3 index table

G3 STANDARD DISCLOSURES

Reporting item from G3

Page No.

1. Strategy and Analysis

1.1	Statement from the most senior decision-maker of the organization (e.g., CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy	2
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2. Organisational Profile

2.1	Name of the organisation	Back cover
2.2	Primary brands, products, and/or services	Inside front cover, 6
2.3	Operational structure of the organisation, including main divisions, operating companies, subsidiaries, and joint ventures.	Back cover, 5
2.4	Location of organisation's headquarters	Back cover
2.5	Number of countries where the organization operates, and names of countries with either major operations or that are specifically relevant to the sustainability issues covered in the report	13
2.6	Nature of ownership and legal form	Back cover, 5, 8
2.7	Markets served (including geographic breakdown, sectors served, and types of customers/beneficiaries.)	Back cover, 6
2.8	Scale of the reporting organization	Inside front cover, 13-14, 18-19
2.9	Significant changes during the reporting period regarding size, structure, or ownership	5
2.10	Awards received in the reporting period	7, 16

3. Report Parameters

3.1	Reporting period (e.g., fiscal/calendar year) for information provided	Inside front cover
3.2	Date of most recent previous report (if any)	N/A
3.3	Reporting cycle (annual, biennial, etc.)	5
3.4	Contact point for questions regarding the report or its contents	Inside back cover
3.5	Process for defining report content	4 - 5
3.6	Boundary of the report	5
3.7	Limitations on the scope or boundary of the report	No limitations
3.8	Basis for reporting on joint ventures, subsidiaries, leased facilities, outsourced operations, and other entities that can significantly affect comparability from period to period and/or between organisations	5
3.10	Explanation of the effect of any re-statements of information provided in earlier reports, and the reasons for such re-statement (e.g., mergers/acquisitions, change of base years/periods, nature of business, measurement methods)	5
3.11	Significant changes from previous reporting periods in the scope, boundary, or measurement methods applied in the report	No changes
3.12	GRI Content index table identifying the location of the Standard Disclosures in the report.	Inside back cover, 5

4. Governance, Commitments and Engagement

4.1	Governance structure of the organization, including committees under the highest governance body responsible for specific tasks, such as setting strategy or organizational oversight	8
4.2	Indicate whether the Chairman is also an executive officer	8
4.3	Number of members of the highest governance body that are independent and/or non-executive members	8
4.4	Mechanisms for shareholders and employees to provide recommendations or direction to the highest governance body	9
4.14	List of stakeholder groups engaged by the organisation	9
4.15	Basis for identification and selection of stakeholders with whom to engage	9

Management Approach and GRI Performance Indicators

	Refer to GRI Performance Indicators index table on page 5	5
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