

Code of Conduct

VOLUNTEERS

CPA Australia values the contribution of volunteers. Volunteering is an essential component of CPA Australia's culture and forms an integral and vital part of the organisation. Volunteers provide a vital benefit to CPA Australia and its members, the accounting profession and the wider community.ⁱ

CPA Australia is committed to providing volunteers a safe, enjoyable and equitable environment. CPA Australia has developed this Code of Conduct for Volunteers which incorporates member's obligations as described in [APES 110 Code of Ethics for Professional Accountants](#) (*the Code for Ethics*). All volunteers should ensure that they have read and comply with this Code of Conduct.

CPA Australia Members are also bound by the CPA Australia [Constitution](#) and [By-Laws](#) when acting in their capacity as a volunteer with CPA Australia.

Obligations of volunteers includes:

- complying with laws and regulations and avoiding conduct that might discredit CPA Australia or the profession;
- always acting with integrity toward CPA Australia, its staff and its members and must not knowingly misrepresent the views or policies of CPA Australia;
- always acting in accordance with our organisation's values and agreed behaviours set out in [The CPA Australia Way](#);
- not allowing themselves to be involved in any conduct by persons that may, directly or indirectly, affect the honest or impartial exercise of their official functions;
- being 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; and
- adhering to CPA Australia's [Workplace Health and Safety](#) and [Social Media policies](#).

CPA Australia is committed to creating and maintaining a working environment that is free from unlawful discrimination, harassment, bullying and victimisation and which provides equal opportunity in the workplace for everyone. Accordingly, in all interactions, we require all participants not to unlawfully discriminate, harass, bully or victimise any person protected by CPA Australia's [Respect in our Workplace Policy](#).

Conflicts of Interest

Conflicts of interest may arise from time to time. If a conflict arises, a volunteer must declare any conflict of interest at the relevant time/meeting/event by notifying CPA Australia, via the relevant CPA Australia employee or representative, of the nature and extent of the conflict.

A volunteer who is a member of a Council or Committee, must notify the other Council or Committee members of any conflict and its relationship to the matter being considered, and excuse themselves from any discussion or voting on the matter.

Examples of conflicts may include but are not limited to:

- being employed by the appointed external auditor to CPA Australia;
- receiving a gift with a value above AUD\$75;
- providing a service to CPA Australia for a fee (e.g., presenting at a meeting or event, conducting member assessments, or producing content etc); or
- having a personal or professional relationship with a person:
 - being considered for Special Admission to CPA Australia;
 - who is a vendor or supplier of goods and services to CPA Australia;
 - providing a service to CPA Australia for a fee (e.g., member assessments, producing content etc);

- o presenting for a fee to a Council, Committee or Discussion Group; or
- o being considered by a Council or Committee for an award.

Confidentiality and personal information

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

Any person who has access to any 'personal or sensitive' information, including a volunteer, must only use, collect and disclose that information in accordance with [CPA Australia's Privacy Policy](#).

Volunteers may also be required to sign third party confidentiality agreements in their capacity as a volunteer representing CPA Australia. Volunteers must adhere to the requirements of external confidentiality agreements that they sign up to.

External Media

Volunteers may speak to the media in an individual capacity but must not claim to be representing CPA Australia. If a volunteer is requested by external parties to speak on behalf of CPA Australia in their capacity as a volunteer, they must gain prior approval by contacting the relevant CPA Australia employee or representative.

Council, Committee or Panel Members

Volunteers serving on a Council, Committee or Panel are expected to comply with the terms of any Charters relevant to their position and duties and observe proper meeting conduct and protocols.

Council, Committee or Panel members should seek to contribute and make decisions in the interest of meeting the objectives of these Councils and Committees and should not be swayed by outside influences.

Other Matters

If a volunteer becomes aware of any actual or possible instance of non-compliance with this Code of Conduct, they are required to refer the matter via CPA Australia's Complaints Process and/or raise their concerns with the relevant CPA Australia employee or representative. Refer to the Guideline to managing a Complaint Process.

CPA Australia may change this Code of Conduct at any time, in particular, to take account of changes, and effect of changes, in legislation and industrial instruments. Any change in the Code of Conduct will be communicated to volunteers.

ⁱ Volunteers include (but are not limited to) those who serve on advisory committees, centres of excellence and task forces, on councils and committees, or as convenors of discussion groups. The Board has responsibility for overseeing the operation of their respective volunteer groups and the conduct of their volunteer members.

Version	1.0
Policy owner	Company Secretariat
Approved by	Company Secretary & General Counsel
Last updated	December 2024
Review date	November 2026