

# By-Laws

Effective 31 March 2023



**CPA Australia Ltd**  
ACN 008 392 452

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## Part 1 Definitions and Interpretation

### 1.1 Dictionary

In these By-Laws words and phrases defined in the Constitution have the corresponding meaning and the following words and phrases shall have the respective meanings set out:

**AASB** means the Australian Accounting Standards Board or any successor body subsequently carrying out the same functions.

**Absolute Majority** has the meaning given in By-Law 6.2(k).

**Accounting Standards** means the standards set by the AASB, as applicable from time to time.

**Act** means the *Corporations Act 2001* (Cth), as amended from time to time.

**Annual Period** means:

- (a) the period from the date on which a Public Practice Certificate is first issued to that Member until 31 December of that calendar year; and
- (b) in any other case (including if a Member renews a Public Practice Certificate which was previously issued to the Member during a previous calendar year), each calendar year.

**Appeals Tribunal** means the body:

- (a) comprising each of the members of the Disciplinary Panel appointed on a case by case basis by the chair of the Chair Panel after receiving a request from the GMPC; and
- (b) to whom the Board has, pursuant to the powers contained in Article 51(a) of the Constitution, delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere) the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.

**Approved Controllers** has the meaning given in By-Law 9.3(a)(ii).

**Approved Practice Entity** has the meaning given in By-Law 9.3.

**By-Laws** means these By-Laws approved by the Board under authority of Articles 48(c) and 49(d) of the Constitution.

**Certified Practising Accountant** means a Member whose Allocated Membership Status is "Certified Practising Accountant".

**Chair Panel** means the body:

- (a) comprising members appointed from the Disciplinary Panel appointed from time to time by the Board; and

- (b) to whom the Board has, pursuant to the powers contained in Articles 51(a) and 51(b) of the Constitution, delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere) the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.

**Circular Resolution**

means, in relation to:

- (a) a Disciplinary Tribunal or Appeals Tribunal, a resolution signed by the requisite majority of the members of the Disciplinary Tribunal or Appeals Tribunal (as applicable) (which may consist of several documents in like form signed by one or more persons), which on being signed by the last of the members of the Disciplinary Tribunal or Appeals Tribunal (as applicable) constituting the requisite majority, shall have effect as a Determination of the Disciplinary Tribunal or Appeals Tribunal (as applicable); and
- (b) an OPT, a resolution signed by the OPT, which upon signing by the OPT, shall have effect as a Determination of the OPT.

**Closing Date**

has the meaning given in By-Law 6.2(f)(ii)C.

**Complainant**

means any person making a Complaint.

**Constitution**

means the Constitution of CPA Australia, as amended from time to time.

**CPA Australia**

means CPA Australia Ltd ACN 008 392 452.

**CPA Program**

means the professional education and experience program consisting of the:

- (a) Professional Level Examinations; and,
- (b) Practical Experience Requirement,

the details of which are set out on the CPA Australia website.

**Degree**

means any one of:

- A. a bachelor's degree from an Australian higher education provider;
- B. a postgraduate qualification consisting of at least 8 standard units;
- C. Any other equivalent qualification recognised by CPA Australia which may include but not be limited to a qualification at least equivalent to a bachelor's degree from an Australian higher education provider recognised under the Australian Government

Department of Education and Training Country Education Profiles (CEP), the European Network of Information Centres - National Academic Recognition Information Centres (ENIC-NARICs), the Canadian Information Centre for International Credentials (CICIC), the Netherlands Universities Foundation for International Cooperation (NUFFIC) and/or any Country's National Information Centre as approved by the Board; or

D. any other qualification determined by the Board;

**Disciplinary Panel**

means the body:

- (a) comprising each of the Members and non-Members appointed from time to time by the Board; and
- (b) to whom the Board has, pursuant to the powers contained in Articles 51(a) and 51(b) of the Constitution, delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere) the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.

**Disciplinary Tribunal**

means the body:

- (a) comprising members of the Disciplinary Panel together with a member of the Chair Panel (who shall chair proceedings) appointed on a case-by-case basis by the chair of the Chair Panel after receiving a request from the GMPC; and
- (b) to whom the Board has, pursuant to the powers contained in Articles 51(a) and 51(b) of the Constitution, delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere) the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.

**Divisional Council**

means, in relation to a Division, the council for that Division.

**Divisional General Manager**

means, in relation to a Division, a person appointed by the Chief Executive Officer (or their delegate) as general manager for that Division.

**Divisional Deputy President**

means, in relation to a Division, the person for the time being elected to that role pursuant to By-Law 8.10.

**Divisional President**

means, in relation to a Division, the person for the time elected to that role pursuant to By-Law 8.10.

**Election Event**

has the meaning given in By-Law 6.2(a).

**Election Rules**

has the meaning given in By-Law 6.2.

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| <b>Fit and Proper Requirement</b>             | has the meaning given in By-Law 3.16.  |
| <b>Fellow Certified Practising Accountant</b> | means a Member whose Allocated Membership Status is "Fellow Certified Practising Accountant".  |
| <b>Foundation Level Examinations</b>          | means the examinations collectively referred to by that name, the current versions of which at any time may be found on CPA Australia's website.   |
| <b>GMPC</b>                                   | means the person: <ul style="list-style-type: none"><li>(a) appointed from time to time by the Chief Executive Officer to hold the position or undertake the duties of "General Manager Professional Conduct" of CPA Australia and where there is a change of title, the person who is accountable for the day-to-day management of the professional conduct unit; and</li><li>(b) to whom the Board has delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere), the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.</li></ul> |
| <b>Guidelines</b>                             | means the guidelines from time to time published by the Board to Members (either generally or selectively) in respect of the permitted style of display and use of any of the Intellectual Property of CPA Australia.  |
| <b>ICM</b>                                    | means any person: <ul style="list-style-type: none"><li>(a) appointed from time to time by the Chief Executive Officer to hold the position or undertake the duties of Investigating Case Manager of CPA Australia; and</li><li>(b) to whom the Board has delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere), the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.</li></ul>  |
| <b>Limited Assurance Engagement</b>           | has the meaning given in the <i>Framework for Assurance Engagements</i> issued by the Auditing and Assurance Standards Board.  |
| <b>Limited Public Practice Certificate</b>    | means a Public Practice Certificate so designated (and possessing the attributes from time to time specified by the Board) that may be issued upon application (in the manner from time to time specified by the Board) to a Member who has the bona fide and reasonable expectation of rendering in the Annual Period in respect of which the Public Practice Certificate is issued, gross fees not exceeding the Prescribed  |



Limited Amount in consideration for the provision of Public Accounting Services.

**Lodging Period**

has the meaning given in By-Law 6.2(b)(v).

**Majority Approved Practice Entity**

means an Approved Practice Entity in relation to which:

- (a) if the Approved Practice Entity is a body corporate:
  - (i) Members holding Public Practice Certificates hold (either directly or indirectly through an entity or entities which the relevant Member Controls) more than 50% of the voting shares issued by the Approved Practice Entity; or
  - (ii) Members holding Public Practice Certificates comprise a majority of the directors of the Approved Practice Entity;
- (b) if the Approved Practice Entity is a partnership, Members holding Public Practice Certificates constitute a majority of the partners of the Approved Practice Entity;
- (c) if the Approved Practice Entity is a trust:
  - (i) Members holding Public Practice Certificates and bodies corporate which meet the requirements of paragraph (a) of this definition together comprise a majority of the trustees of the Approved Practice Entity; or
  - (ii) Members holding Public Practice Certificates are able to exercise or control the exercise of the right of appointment pursuant to which the trustee(s) of the Practice Entity is/are appointed or removed; or
  - (iii) if the Approved Practice Entity is a unit trust, Members holding Public Practice Certificates hold (either directly, or indirectly through an entity or entities which the relevant Member Controls) more than 50% of the units in the trust on issue which carry a right to vote at ordinary unitholder meetings; or
- (d) Members holding Public Practice Certificates are able, acting collectively:
  - (i) to Control the Approved Practice Entity; or
  - (ii) to control the quality of the work performed by the Approved Practice Entity.

**Notification Period**

has the meaning given by By-Law 6.2(a).

**OPT**

means a member of the Chair Panel:

- (a) appointed on a case-by-case basis by the chair of the Chair Panel after receiving a request from the GMPC, to constitute a "One Person Tribunal"; and

- (b) to whom the Board has, pursuant to the powers contained in Articles 51(a) and 51(b) of the Constitution, delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere), the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.

**PCO**

means any person:

- (a) appointed from time to time by the Chief Executive Officer to hold the position or undertake the duties of "Professional Conduct Officer" of CPA Australia; and
- (b) to whom the Board has delegated (non-exclusively and in addition to any other specific delegation of power whether described in these By-Laws or elsewhere), the powers conferred by Articles 13, 36, 37, 40 and 49(e) of the Constitution.

**Practical Experience Requirement**

means the supervised work experience requirements to be admitted as a Certified Practising Accountant, the details of which at any time may be found on CPA Australia's website.

**Prescribed Amount**

means, unless otherwise resolved by the Board, the sum of AUD\$10,000 (exclusive of GST) for members residing in Australia and NZ\$10,000.00 (exclusive of GST) for members residing in New Zealand or such other amount from time to time prescribed by the Board and set out on the website of CPA Australia.

**Prescribed Limited Amount**

means, unless otherwise resolved by the Board, the sum of AUD\$45,000 (exclusive of GST) for members residing in Australia and NZ\$45,000 (exclusive of GST) for members residing in New Zealand or such other amount from time to time prescribed by the Board and set out on the website of CPA Australia.

**Prescribed Notice**

has the meaning given in By-Law 6.2(e).

**Professional Conduct Oversight Panel**

means the body comprising each of the persons appointed from time to time by the Board.

**Professional Level Examinations**

means the examinations collectively referred to by that name, the current versions of which at any time may be found on CPA Australia's website.

**Professional Schedules**

means every document so-called from time to time setting out the procedures required to be followed by Members or aspiring Members in compliance with the Constitution or the By-Laws (each of which shall prevail to the extent of any inconsistency with the Professional Schedules).

**Public Accounting Services**

- (a) means, subject to paragraph (b) below, any accounting, bookkeeping, taxation, auditing and assurance services, insolvency and corporate reconstruction, management accounting, management consulting, financial planning/advice, forensic accounting, consumer and commercial credit services, valuation services, transactional accounting or financial reporting activities, but does not include the above activities where they are provided by a Member:
- (i) for the Member personally; or
  - (ii) in the capacity of an employee, in the course of the Member's employment with their employer (in either case excluding an employee who controls the quality of the work performed by their employer) or for the employer's own use; or
  - (iii) in the capacity of a contractor to:
    - A. another Member who holds a Public Practice Certificate;
    - B. an Approved Practice Entity; or
    - C. another Member who does not hold a Public Practice Certificate or an entity that provides services of the type described in this paragraph (a), provided (as applicable) that the other Member is a member of a body corporate specified in Appendix 1 and who is permitted by the constitution of such body to provide Public Accounting Services or that the entity is associated with a member of a body corporate specified in Appendix 1 and that entity is permitted by the constitution of such a body corporate to provide Public Accounting Services,provided that the above activities are carried out in the course of the Member's engagement as a contractor with the other Member or entity; however
- (b) if any services are provided by or on behalf of the holder of an Australian Financial Services Licence (**AFSL Entity**) that would, but for this paragraph (b), comprise Public Accounting Services, then the AFSL Entity will not for the purposes of Part 9 of these By-Laws be taken to have provided those services.

**Public Practice Certificate**

means a certificate issued pursuant to By-Law 9.4 permitting a Member to provide Public Accounting Services.

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| <b>Public Practice Entity</b>              | means any entity a substantial proportion of the business activity of which is the provision of Public Accounting Services.  |
| <b>Public Practice Program</b>             | means the professional licentiate education program required to be successfully completed in the manner specified in the Professional Schedules or otherwise from time to time by the Board as a condition of a Member being granted a Public Practice Certificate.  |
| <b>Quality Assurance</b>                   | when referred to in these By-Laws will be called “Quality Review” and means the program of periodic peer review of professional practice required to be undertaken by Members holding a Public Practice Certificate in the manner from time to time prescribed by the Board.   |
| <b>Quality Review Prescribed Timeframe</b> | means the timeframe prescribed by CPA Australia based on bi-annual cycles in which a Quality Review must be completed unless the timeframe in a particular instance has been changed by the Executive General Manager Public Practice and Professional Standards (or equivalent) or their delegate in which case it will be the changed timeframe in that particular instance. |
| <b>Relevant Complaint</b>                  | means a Complaint that is not an Unviable Complaint.   |
| <b>Retired Membership List</b>             | means the list of retired Members referred to in By-Law 3.1(b)(iv).  |
| <b>Returning Officer</b>                   | means, where the context admits, an Authority (within the meaning of and appointed pursuant to By-Law 6.1) or, if none, the Secretary save in the case of a Divisional Council in respect of which the Returning Officer shall be the Divisional General Manager of the relevant Division unless the Secretary, at the request of the Board, appoints another person.          |
| <b>Scrutineers</b>                         | has the meaning given in By-Law 6.2(d).  |
| <b>Specialisation</b>                      | has the meaning given in By-Law 3.9 and <b>Specialisation List</b> has a corresponding meaning.  |
| <b>Specialisation Guidelines</b>           | means the guidelines issued by the Board from time to time that are available on CPA Australia's website, that set out the requirements to apply for and obtain permission to use and continue to use a Specialisation.  |
| <b>Structural Profile</b>                  | in respect of an Approved Practice Entity, means a profile which includes the following information:<br><ul style="list-style-type: none"><li>(a) the addresses of all places at or from which Public Accounting Services are provided by the Approved Practice Entity;</li></ul>  |

- (b) names of all Members Affiliated with the Approved Practice Entity and details of the relationship between such Members and the Approved Practice Entity;
- (c) names and respective tertiary qualifications of all non-Members Affiliated with the Approved Practice Entity and details of the relationship between such non-Members and the Approved Practice Entity;
- (d) if any person who is Affiliated with the Approved Practice exercises Control over the Practice Entity, particulars of the extent and manner by which that person exercises Control over the Approved Practice Entity;
- (e) such other particulars that are specified by the Board from time to time; and
- (f) details of any changes in any of the above.

**Tribunal** means an OPT, a Disciplinary Tribunal or an Appeals Tribunal as defined in these By-Laws.

**Unviable Complaint** means a Complaint that:

- (a) concerns a matter occurring more than 5 years prior to the date of the Complaint; or
- (b) concerns a person who, at the time of receipt of the Complaint, is not a Member; or
- (c) is unsupportable on the available evidence; or
- (d) is or at any time becomes one primarily concerning a fee dispute (whether as to quantum or otherwise).

## 1.2 Interpretation

In these By-Laws:

- (a) to the extent of any inconsistency between these By-Laws and the Constitution, the provisions of the Constitution prevail; and
- (b) unless specified to the contrary:
  - (i) the Forms and Appendices are incorporated in and form part of these By-Laws;
  - (ii) a reference to the singular includes the plural and vice versa;
  - (iii) a reference to a given gender includes all other genders;
  - (iv) a reference to "\$" or "dollar" is to the lawful currency of Australia;
  - (v) other parts of speech and grammatical forms of a word or phrase defined for the purposes of these By-Laws have a corresponding meaning;
  - (vi) use of the word "including" and similar expressions are not, nor are they to be interpreted as, words of limitation;
  - (vii) a reference to a person includes a natural person, a body corporate, any other organisation whether incorporated or not and other entities recognised by law;
  - (viii) a reference to a statute, regulation, proclamation or ordinance includes all statutes, regulations, proclamations, ordinances or by-laws amending,

consolidating or replacing it, whether passed by the same or another governmental authority with legal power to do so, and a reference to a statute includes all regulations, proclamations, ordinances and by-laws issued under that statute;

- (ix) a reference to any provision in or having force under authority of the Constitution, By-Laws, Code of Professional Conduct or Applicable Regulations includes any effective modification or re-enactment of, or provision substituted for, that provision;
  - (x) a reference to any governmental or statutory body includes any body which replaces, succeeds to the relevant powers and functions of, or which serves substantially the same purposes or objects as such body;
  - (xi) a reference to any thing is a reference to the whole or any part of it and a reference to a group of things or persons is a reference to any one or more of them;
  - (xii) a reference to writing means any legible writing in visible form in the English language and includes any mode of reproducing words, figures or symbols in tangible and permanently visible form and includes fax transmission;
  - (xiii) where any obligation is imposed on, or any right is conferred on, two or more persons, the obligation binds or the right benefits (as the case may be) those persons jointly and each of them severally;
  - (xiv) a reference to time is to the local time in the place in which the relevant Division is located or where the relevant act is to be performed;
  - (xv) if a period of time dates from a given day or the day of an act or event, it is to be calculated exclusive of that day;
  - (xvi) if the time for performing an obligation under this agreement expires on a day which is not a Business Day, then time is extended until the next Business Day;
  - (xvii) if a Member is not attached to, or regulated by, a Division, a reference to a Division or Divisional Council or Divisional General Manager shall be construed as a reference to the Board;
  - (xviii) the language in all parts of these By-Laws shall be in all cases construed in accordance with its fair and common meaning; and
  - (xix) the index and any headings are for ease of reference only and do not affect the interpretation of these By-Laws.
- (c) a person will be taken to be **Affiliated** with another person (the **Controlled Person**) if the person is:
- (i) able to Control the Controlled Person;
  - (ii) if the Controlled Person is a body corporate, a director of the Controlled Person; or
  - (iii) able to control the quality of the work performed by the Controlled Person.
- For the purposes of this By-Law 1.2(c):
- (iv) a person will be taken to Control another person if the person, together with any Relevant Counterparties of the person, is able to Control the other person;
  - (v) a person will be taken to control the quality of the work performed by another person if the person, together with Relevant Counterparties of the person, is able to control the quality of the work performed by the other person; and

- (vi) Relevant Counterparty, in relation to a person (the **First Person**) means any other person who is a party to an agreement, arrangement or understanding with the First Person for the purposes of controlling or influencing:
- A. the conduct of the Controlled Person's affairs; or
  - B. in the case of a Controlled Person which is a body corporate, the composition of the Controlled Person's board of directors.

However, By-Law 1.2(c)(ii) will not apply if the person is a non-executive director of the Controlled Person and does not control the quality of the work performed by the Controlled Person.

## Part 2 Notices

Articles 66 to 70 of the Constitution apply to any notice, consent or other communication required to be given for the purposes of these By-Laws.

## Part 3 Membership

### 3.1 Register

- (a) The Board will maintain the Register.
- (b) The Register will record the Allocated Membership Status of each Member, and shall contain:
  - (i) a list of all Members;
  - (ii) a list of all Honorary Members;
  - (iii) a list of all Life Members;
  - (iv) a list of all retired Members;
  - (v) a list of all Members holding each Specialisation; and
  - (vi) such other lists as the Board from time to time determines.

### 3.2 Privacy

A Member may at any time upon request gain access to the information that CPA Australia holds about them in accordance with applicable privacy laws, statutes, regulations, ordinances, codes, standards or requirements of any government, governmental or semi-governmental body which relates to privacy.

### 3.3 Associate - Admission and Readmission

- (a) An applicant for admission to membership as an Associate, or Readmission as an Associate must:
  - (i) apply in writing in the form from time to time prescribed for the purpose to be accompanied by the application fee (if any) and the subscription fee;
  - (ii) satisfy the criteria for admission or readmission as an Associate (except to the extent that such criteria are waived or varied by the Board generally or in a particular case) by:
    - A. direct participation in the Foundation level Examinations; or
    - B. undertaking study that is recognised by the Board in its discretion (whether generally or in any particular case) in respect of the applicant having undertaken a program of satisfactory depth and content equivalent to the Foundation Level Examinations at a CPA Australia accredited or a recognised higher education provider; or
    - C. demonstrating to the Board in its discretion (whether generally or in any particular case) that the applicant has satisfactory levels

of proficiency in skills or capabilities that are deemed by CPA Australia to be of equal depth and content to the Foundation Level Examinations; and

- (iii) produce, unless the Board, in any particular case, dispenses with this requirement, sufficient items of identification described in Appendix 5 to aggregate 100 points or satisfy such other identification process approved by the Board from time to time.
- (b) The membership of a Member admitted or Readmitted to membership as an Associate on or after 1 January 2004 and before 1 July 2007 will, unless determined to the contrary (either generally or in a particular case), be automatically forfeited at the expiration of 8 years (or such other time period determined by the Board from time to time) after the date on which the Member was admitted as an Associate, if they have not by that time advanced to the Membership Status of Certified Practising Accountant in accordance with By-Law 3.4.
- (c) The membership of a Member admitted or Readmitted to membership as an Associate on or after 1 July 2007 will, unless determined to the contrary (either generally or in a particular case) by the Board, be automatically forfeited at the expiration of 6 years (or such other time period determined by the Board from time to time) after the date on which the Member was admitted as an Associate, if they have not by that time advanced to the Membership Status of Certified Practising Accountant in accordance with By-Law 3.4.
- (d) An Associate must not:
  - (i) hold themselves out to any person as a Certified Practising Accountant or Fellow Certified Practising Accountant; or
  - (ii) engage in any conduct that is likely to mislead or deceive any person into believing that the Associate is a Certified Practising Accountant or Fellow Certified Practising Accountant.

#### 3.4 Certified Practising Accountant - Admission, Readmission or Advancement

Every applicant for admission to membership as a Certified Practising Accountant, Readmission as a Certified Practising Accountant, or advancement of Allocated Membership Status to "Certified Practising Accountant" must:

- (a) if they are not already an Associate, apply in writing in the form from time to time prescribed for the purpose accompanied by the prescribed application fee (if any);
- (b) make payment of the prescribed subscription;
- (c) satisfy the criteria for admission as an Associate (except to the extent that such criteria are waived or varied by the Board generally or in a particular case);
- (d) satisfy the requirements of the Professional Level of the CPA Program by:
  - (i) direct participation; or
  - (ii) being granted such exemptions approved by the Board in its discretion (whether generally or in any particular case):
    - A. in respect of the applicant having undertaken a corresponding program of equal depth and content; or
    - B. being able to demonstrate satisfactory levels of proficiency in skills or capabilities that are deemed by CPA Australia to be of equal depth and content to the Professional Level Examinations;
- (e) satisfy the requirements of the Practical Experience Requirement of the CPA Program by:
  - (i) direct participation; or



- (ii) being granted such exemptions approved by the Board in its discretion (whether generally or in any particular case) in respect of any previous relevant experience;
- (f) provide evidence satisfactory to the Board that they hold a Degree (except to the extent that this requirement is waived or varied by the Board generally or in a particular case); and
- (g) possess such other qualifications or comply with such other conditions as the Board may prescribe either generally or in any particular case.

An Associate who meets the requirements set out in By-Law 3.4(c), (d), (e), (f) and (g) will automatically be advanced to the Allocated Membership Status of "Certified Practising Accountant". The Company must give notice to each Associate who is so advanced. Each Associate so advanced must make payment of the prescribed subscription fee referred to in By-Law 3.4(b). For the avoidance of doubt, unless the Board determines otherwise (whether generally or in any particular case), a Certified Practising Accountant whose Allocated Membership Status is lowered to "Associate" pursuant to By-Law 4.4 is not by virtue of this By-Law 3.4 automatically re-advanced to the Allocated Membership Status of "Certified Practising Accountant".

### 3.5 Fellow Certified Practising Accountant - Admission, Readmission or Advancement

Every applicant for admission to membership as a Fellow Certified Practising Accountant, Readmission as a Fellow Certified Practising Accountant, or advancement in Allocated Membership Status to "Fellow Certified Practising Accountant" must:

- (a) apply in writing in the form from time to time prescribed for the purpose;
- (b) make payment of the prescribed annual subscription or any other fees payable relating to Readmission (as applicable) if required;
- (c) satisfy the criteria for admission as a Certified Practising Accountant (except to the extent that such criteria are waived or varied by the Board generally or in a particular case);
- (d) subject to clause 3.5(e), provide evidence satisfactory to the Board, including specific details, of having had at least 15 years' experience (which need not be continuous nor in a full-time capacity) in accounting, finance or business including:
  - (i) holding a relevant position or positions requiring senior management, strategic leadership or subject matter expertise for at least 5 years; or
  - (ii) providing Public Accounting Services as a principal or partner for at least 5 years;
- (e) applicants who satisfy By-Law 3.5(d)(i) or (ii), who have a period of less than 15 years' experience may be considered if they are also able to demonstrate contributions (including of a voluntary nature) to CPA Australia, the profession, or community, or have other relevant life experience; and
- (f) possess such other qualifications or comply with such other conditions as the Board may prescribe generally or in any particular case.

CPA Australia will assess against the requirements set out in By-Laws 3.5 (c) to (f) inclusive and may in its absolute discretion assess and approve or disapprove the application.

### 3.6 Reinstatement of Status

A person whose membership is suspended or whose Allocated Membership Status is lowered, because they have failed to comply with any Continuing Professional Development requirement referred to in Part 4 of these By-Laws will, unless in the opinion of the Board special circumstances warrant dispensation in any individual case, only be eligible to apply for Reinstatement (which the Board may approve or not at its discretion upon consideration of all the circumstances) within 5 years after the date of such suspension of membership or lowering of Allocated Membership Status if:

- (a) the Member is able to satisfy the Board that, within the 12 months immediately prior to their application for Reinstatement, the Member has completed 40 hours of Continuing Professional Development (which shall be disregarded in calculating compliance with the requirement for Continuing Professional Development following any Reinstatement); and
- (b) the Member also satisfies any other requirement for Reinstatement from time to time imposed by the Board either generally or in any particular case,

provided always that any application for Reinstatement made 5 years or more after the date of such suspension of membership or lowering of Allocated Membership Status (as appropriate) shall be treated in all respects as a new application would be for membership or advancement of Allocated Membership Status (as appropriate), assessed against eligibility criteria at the time of the application for Reinstatement, not the relevant requirements that applied as at the date of the Member's prior admission and the Board may impose such conditions as it considers appropriate either generally or in any particular case.

### 3.7 Readmission after Forfeiture

A person whose membership is forfeited by reason of:

- (a) resignation (together with the application of Article 10(e) of the Constitution); or
- (b) failure to pay any Fee in accordance with Article 37(a) of the Constitution,

will, subject to any terms and conditions imposed by the Board when that person's membership was forfeited and unless in the opinion of the Board special circumstances warrant dispensation in any individual case, only be eligible to apply (which the Board may approve or not in its discretion upon consideration of all the circumstances) for Readmission within 5 years after the date of such forfeiture if:

- (c) they are able to satisfy the Board that, within the 12 months immediately prior to their application for Readmission, they have completed 20 hours of Continuing Professional Development (which shall be disregarded in calculating compliance with the requirement for Continuing Professional Development following any Readmission);
- (d) they undertake to complete 20 hours of Continuing Professional Development within the first 12 months following Readmission;
- (e) where the applicant's membership was forfeited by reason of a failure to pay any Fee, the applicant pays any amount outstanding that the Board determines, together with any prescribed membership application fee; and
- (f) the applicant also satisfies any other requirement for Readmission from time to time imposed by the Board, either generally or in any particular case,

provided always that By-Laws 3.7(c) to (f) do not apply if:

- (g) the applicant is seeking Readmission as an Associate; or
- (h) the application for Readmission is made 5 years or more after the date of such forfeiture,

in which case the application for Readmission shall be treated in all respects as a new application for membership would be, including being assessed against eligibility criteria as at the time of application for Readmission, not the relevant requirements that applied as at the date of their prior admission and the Board may impose such conditions as it considers appropriate either generally or in any particular case.

### 3.8 Special cases for admission to membership of members from other professional bodies

- (a) Subject to By-Law 3.8(b), a member of any body comprised of members of the financial, accounting and business advisory professions or any other body of professionals or group recognised by the Board from time to time may be admitted to membership of CPA Australia on terms and conditions, prescribed by the Board from time to time.

- (b) A person admitted to membership of CPA Australia pursuant to By-Law 3.8(a) must be designated as holding the Membership Status which in the opinion of the Board most nearly corresponds to that person's membership status held in that other body.

### 3.9 Specialisations

- (a) A Member may, for such period and upon such terms from time to time approved by the Board, be granted permission to use after the Member's name such specialist designations as the Board may from time to time approve (**Specialisations**), provided always that a Member shall not be entitled to be granted permission to use more than one Specialisation unless the area of work relevant to any additional Specialisation is, in the opinion of the Board, closely related to any Specialisation already held.
- (b) Every applicant for permission to use a Specialisation must:
  - (i) apply in writing in the manner specified in, and otherwise in accordance with the Specialisation Guidelines; and
  - (ii) comply with such other conditions as the Board may prescribe either generally or in any particular case.
- (c) Permission to use a Specialisation will, unless renewed in accordance with By-Law 3.9(d) or withdrawn pursuant to By-Law 3.9(g), expire in accordance with the expiry rules in the Specialisation Guidelines.
- (d) A Member wishing to renew their permission to use a Specialisation may apply for renewal in accordance with the Specialisation Guidelines. Applicants seeking renewal of a Specialisation may, in addition to the specific requirements set out in the Specialisation Guidelines, be required to comply with such other conditions as the Board prescribes either generally or in any particular case.
- (e) Any Member must, for so long as they have permission to use a Specialisation, be placed and remain upon the Specialisation List maintained for the purpose. A Member will only be entitled to remain on the Specialisation List (and be entitled to use the Specialisation) for so long as the Member remains engaged in the practical application of relevant skills by performing work (including without reward) in the area of work relevant to the Specialisation held for at least the minimum average weekly time period specified from time to time in the Specialisation Guidelines.
- (f) A Member appearing on the Specialisation List must:
  - (i) inform the Board immediately upon ceasing to be eligible to hold the Specialisation; and
  - (ii) comply with the requirements to undertake Continuing Professional Development set out in Part 4 of these By-Laws and the Specialisation Guidelines and retain records (as set out in the Specialisation Guidelines) in respect of their compliance with criteria for remaining on the Specialisation List.
- (g) The Board may, in its discretion, remove from the Specialisation List at any time a Member ceases for any reason to qualify to hold a Specialisation, whether or not the Member has so informed the Board.

### 3.10 Reinstatement of Specialisation

A Member whose Specialisation is removed because they failed to comply with any Continuing Professional Development requirement referred to in Part 4 of these By-Laws or in the Specialisation Guidelines will, unless in the opinion of the Board special circumstances warrant dispensation in any individual case, only be eligible to apply (which the Board may approve or not in its discretion upon consideration of all the circumstances) for reinstatement of that Specialisation within 5 years after the date of such removal of Specialisation if the Member meets the conditions for reinstatement of a Specialisation (if any) set out in the Specialisation Guidelines.

### 3.11 Retired Membership List

A Member may be placed upon the Retired Membership List as a retired Member if they:

- (a) has attained the age of 55 years and (as a continuing requirement) is not engaged in full-time gainful employment;
- (b) has applied to CPA Australia in writing in the form from time to time prescribed for the purpose; and
- (c) complies with such other conditions as the Board may prescribe either generally or in any particular case;

and upon entry on the Retired Membership List a Member will:

- (d) not be required to comply with:
  - (i) any Continuing Professional Development requirements of membership; and
  - (ii) any requirement to hold a current policy of professional indemnity insurance,

unless they provide any Public Accounting Services, whether or not provided for reward (for the avoidance of doubt, this includes pro bono work).

### 3.12 Membership designations

A Member will be entitled to use, to the extent permitted by law in the jurisdiction in which such use occurs, after the name of the Member letters of designation referable to the Member's Allocated Membership Status in the following manner:

- (a) an Associate may use only the post-nominal **ASA**;
- (b) a Certified Practising Accountant may use only the post-nominal **CPA**;
- (c) a Fellow Certified Practising Accountant may use only the post-nominal **FCPA**; and
- (d) a Life Member who holds the Membership status CPA may use the post-nominal **CPA (Life Member)**. A Life Member who holds the Membership status FCPA may use the post-nominal **FCPA (Life Member)**,

provided that, when any such designation is used outside the Commonwealth of Australia, it shall be followed by the word "(Australia)" or its abbreviation "(Aust.)".

### 3.13 Attachment of Members to Divisions

- (a) Unless the Board determines otherwise, each Member will be attached to the Division which represents the area in which the Member principally resides, such principal place of residence to be determined by reference to the residential address of the Member as supplied to CPA Australia, or if no residential address is supplied, the Members' preferred mailing address as supplied to CPA Australia. If a Member resides in an area not represented by a Division, their membership will be under the control of the Board.
- (b) If a Member changes their principal place of residence to an area represented by a different Division to the Division to that which the Member is attached, and that Member gives notice to CPA Australia of such change, the Member's Divisional attachment will be transferred to the Division which represents the area where the Member's contact address is located.

### 3.14 Migration between Divisions

A Member may continue to use any letters of designation to which the Member is entitled notwithstanding that the Member happens to:

- (a) migrate (whether temporarily or permanently) between areas represented by different Divisions or countries; and/or
- (b) perform work (including without reward) in the areas of accounting, finance or business advice in any area or place other than the area represented by the

Division to which the Member was originally attached, however nothing in this By-Law 3.14 operates as a variation to Part 9 of these By-Laws.

### 3.15 Certificates

- (a) Upon a Member's admission to CPA Australia or a change in a Member's Allocated Membership Status, a Certificate shall be issued to that Member.
- (b) Each Certificate must be under the common seal of CPA Australia (which may be affixed without the authority of the Board and may be a printed reproduction of the common seal of CPA Australia), bearing the signatures of the President, one other Director and the Secretary, whose signatures may be printed reproductions. A record of each Certificate issued will be made in a register kept for that purpose.
- (c) Each Certificate remains the property of CPA Australia. The Board may at any time call for and compel its production and delivery by a Member and may alter or amend the Certificate or issue a new Certificate as a replacement.
- (d) If a person neglects or refuses to return their Certificate upon notification from CPA Australia, CPA Australia may institute legal or other proceedings for its recovery.
- (e) A Member may apply for a replacement Certificate if a Certificate is defaced, lost or destroyed. The Board may prescribe a fee and terms for issuing a replacement Certificate.
- (f) If the Board is satisfied that a Member holds any special qualification, for the purposes of demonstrating the Member's special qualification or qualifications, the Board may:
  - (i) issue to such Member a further Certificate or Certificates; or
  - (ii) endorse a Certificate for the special qualification or qualifications.

If that Member then ceases to hold the special qualification or qualifications, they must return to CPA Australia any Certificate issued or endorsed pursuant to this By-Law 3.15(f) for cancellation.

### 3.16 Fit and Proper Requirements

An applicant who applies for admission to membership or readmission or reinstatement to active membership, must, in addition to the specific requirements set out in the relevant By-Law, establish that they are a fit and proper person. The fit and proper requirement is an ongoing requirement for membership. Where Members hold statutory registrations, licences or authorisations such as, without limitation, auditor, company liquidator, financial planner or adviser, credit services, tax or BAS agent, then the Member must also meet any additional fit and proper requirements as set out in the applicable laws and/or regulatory standards.

## Part 4 Continuing Professional Development and the Meeting of Regulatory Standards

### 4.1 Requirement to undertake

Every Member (including suspended Members, but excluding Life Members, Honorary Members and Members on the Retired Membership list unless in the last case they are subject to any requirements referred to in By-Law 3.11(d)), must, subject to the provisions of By-Laws 4.5 and 4.6, in each triennium, undertake at least 120 hours of Continuing Professional Development of which at least 20 hours must be undertaken in each year of the triennium.

### 4.2 Requirement to keep records

Each Member undertaking Continuing Professional Development must:

- (a) maintain a record of the precise nature of their Continuing Professional Development, including date, time expended and topics covered;
- (b) retain such record for at least 12 months after the end of the relevant triennium; and

- (c) produce such record to an officer of CPA Australia for inspection upon request.

#### 4.3 Commencement of Continuing Professional Development trienniums

- (a) For the purposes of Part 4 of these By-Laws the triennium commencement date shall (save in the case of Members admitted prior to 31 December 1998, for whom the triennium commencement date will be 1 January 1999) be determined by the Member's date of admission to membership.
- (b) Members admitted to membership before 30 June in any year will be deemed to have commenced their triennium on 1 January of that year.
- (c) Members admitted to membership on or after 30 June in any year will be deemed to have commenced their triennium on 1 January of the following year.

#### 4.4 Failure to undertake Continuing Professional Development

The Board may, in respect of any Member who, for any reason fails to:

- (a) undertake the required amount of Continuing Professional Development activities in any period; or
- (b) produce for inspection a record of their Continuing Professional Development activities in a triennium at the request of CPA Australia for inspection,

without prejudice and in addition to the provisions of By-Law 3.9(g) applying to Members on the Specialisation List failing to comply with By-Law 3.9(f)(ii) cause the Member to enter a formal agreement to complete the required CPD, (excluding the requirements of the following triennium), within a prescribed timeframe, failing which the Member will be referred to the GMPC and the matter may be dealt with in accordance with By-Law 5.1(a)(ii).

#### 4.5 Continuing Professional Development Requirements for Statutory Registrations

Where Members hold any statutory registration such as, without limitation, company or self-managed superannuation fund (SMSF) auditor, company liquidator, tax or BAS agent, trustee in bankruptcy, financial service licensee, credit licensee or representatives appropriate Continuing Professional Development must be undertaken in the speciality area and the Member must meet any prescribed minimum Continuing Professional Development requirements required to maintain such registrations.

#### 4.6 Other requirements

Members who are undertaking SMSF audits and / or Limited Assurance Engagements are required to meet the minimum approved competency standards established jointly by CPA Australia, Chartered Accountants Australia and New Zealand (CAANZ) and Institute of Public Accountants (IPA) and documented in the relevant Professional Schedule.

#### 4.7 Meeting of Statutory, Regulatory, Technical and Professional Standards

Members must meet the requirements of applicable statutory, regulatory, technical and professional standards and ensure they are acting with sufficient professional competence. This includes, but is not limited to, when undertaking Public Accounting Services within or outside of Australia.

### Part 5 Regulation of Professional Conduct

#### 5.1 Making of a Complaint and initial assessment

- (a) A Complaint shall be initiated by:
  - (i) a Complainant, by forwarding to CPA Australia particulars of the matter complained of; or
  - (ii) the GMPC, upon becoming aware of any facts, matters or circumstances which indicate that a Member may have done any of the acts, or been the subject of any of the circumstances or events, referred to in Article 36(a) of the Constitution as an Adverse Event.
- (b) A Complainant (or the GMPC, where they have initiated a Complaint) may at any time withdraw a Complaint. In the case of a Complainant, a Complaint may be

withdrawn by providing written notice to the GMPC. However, if the officer investigating the Complaint is of the opinion that the Member concerned has a case to answer and the Complaint does not become an Unviable Complaint, they may continue to investigate the Complaint in accordance with Part 5 of these By-Laws.

- (c) In respect of all Complaints, the GMPC must determine whether:
  - (i) the Complaint is an Unviable Complaint or a Relevant Complaint; or
  - (ii) they require further information in order to make such a determination.
- (d) If, following initiation of the Complaint or the receipt of any further information which may be requested by the GMPC, the GMPC assesses the Complaint to be an Unviable Complaint:
  - (i) they must notify the Complainant and the Member of that assessment; and
  - (ii) no further action will be taken in respect of the Complaint.
- (e) If, following initiation of the Complaint or the receipt of any further information which may be requested by the GMPC, the GMPC assesses the Complaint to be a Relevant Complaint, they must:
  - (i) open a file;
  - (ii) cause an acknowledgement of receipt to be sent to the Complainant within 5 Business Days of opening the file; and
  - (iii) allocate the Complaint to a PCO for investigation in accordance with By-Law 5.2.
- (f) The GMPC may recommend to the Chief Executive Officer that a Member who is the subject of a Relevant Complaint be suspended pending the investigation and/or Determination of the Complaint. The Chief Executive Officer may, as delegate of the Board, suspend the Member if in the Chief Executive Officer's reasonable opinion, the Member has:
  - (i) committed a breach referred to in subsection (c) of the definition of Adverse Event referred to in Article 36(a) of the Constitution and that breach is serious; or
  - (ii) been guilty of, or been subject to a regulatory determination, or given an enforceable undertaking to any regulator, in respect of a dishonourable practice or conduct referred to in subsection (d) of the definition of Adverse Event referred to in Article 36(a) of the Constitution which is serious; or
  - (iii) done any of the acts, or been the subject of any of the circumstances or events referred to in subsections (a), (b), (g), (h), (i), (j) or (l) of the definition of Adverse Event in the Constitution.
- (g) A Member who has been suspended in accordance with By-Law 5.1(f) may seek a hearing before the Appeals Tribunal as delegate of the Board, as to the merits of the suspension. The Appeals Tribunal will have a discretion as to whether a hearing will be allowed. Where the Appeals Tribunal determines that a hearing will be allowed, the Member will be given the opportunity to be heard.

## 5.2 Investigation of Complaint

- (a) As soon as reasonably expedient after allocation of a Complaint to them, the PCO must:
  - (i) notify the Member concerned of the Complaint and provide such details as considered by the PCO to be appropriate to notify the Member of the nature of the Complaint; and
  - (ii) require the Member to provide a satisfactory explanation with respect to the matters referred to in the Complaint. If a Member fails to provide a

satisfactory explanation in writing with respect to the matters referred to in the Complaint within 10 Business Days (or such further period as agreed with the PCO) of receipt of a request by the PCO, the GMPC may proceed to make an assessment under By-Law 5.3 on the material before them without further communication with the Member and the Member will be in breach of By-Law 5.2(a), which breach must be dealt with concurrently with the Complaint.

- (b) A PCO may at any time request a Complainant or Member to provide further information (either in writing, in person or over the telephone) in respect of the Complaint. Where any such request is made:
  - (i) a Complainant must provide the requested information within 10 Business Days (or such further period as may be agreed with the PCO), failing which, the GMPC may proceed to make an assessment under By-Law 5.3 on the material before them without further communication with the Complainant; and
  - (ii) a Member must provide the requested information within 10 Business Days (or such further period as may be agreed with the PCO), failing which, the Member will be in breach of this By-Law 5.2(b), which breach must be dealt with concurrently with the Complaint.

If personal attendance is requested, the Member or Complainant may attend using virtual meeting technology provided that the virtual meeting technology allows the relevant meeting to be recorded, transcribed and relied upon by the PCO for the purposes of the investigation.

- (c) Information provided by a Member pursuant to By-Laws 5.2(a)(ii) and (b)(ii) may contain personal information and sensitive information within the meaning of the Privacy Act 1988 (Cth). Unless the Member informs CPA Australia to the contrary, by providing such information to CPA Australia, the Member is taken to have consented to CPA Australia using the information for the purposes of determining the Complaint (including publication of the Determination) and providing to the Complainant a copy or written summary of all and any information furnished by the Member to CPA Australia regarding the Complaint.
- (d) The PCO investigating the Complaint may at any time obtain expert advice to assist them in investigating the Complaint.
- (e) Each PCO investigating a Complaint must maintain records of the investigation and provide reports to the GMPC from time to time as required by the GMPC.
- (f) Once the PCO has completed their investigation, they must prepare a report to the GMPC to enable the GMPC to make a recommendation as to whether or not there is a case to answer under By-Law 5.3.
- (g) If at any time prior to preparing their report, the PCO decides that the Complaint has become an Unviable Complaint, then, subject to first obtaining the approval of the GMPC:
  - (i) the Complaint must be dismissed;
  - (ii) the file in respect of the Complaint will be closed; and
  - (iii) the Complainant and Member concerned must be notified in writing accordingly,
 without proceeding to a Determination.

### 5.3 Assessment of whether there is a case to answer

- (a) The GMPC must, acting reasonably, determine whether or not there is a case to answer based on the available documentary evidence, the PCO's report and on external advice obtained in respect of the Complaint (if any).



- (b) A Member shall be considered to have no case to answer in respect of a Complaint if:
- (i) there is insufficient evidence on the balance of probabilities to support the Complaint; or
  - (ii) the Member has offered a satisfactory explanation with respect to the matters referred to in the Complaint.
- (c) For a Complaint in which an assessment is made that there is no case to answer:
- (i) the Complaint must be dismissed;
  - (ii) the file in respect of the Complaint must be closed; and
  - (iii) the Complainant and Member concerned must be notified in writing accordingly,
- without proceeding to a Determination.
- (d) A Complaint in which a Member is assessed as having a case to answer must, subject to By-Law 5.3(g), be dealt with in the manner set out in By-Laws 5.3(e) and 5.3(f).
- (e) Subject to By-law 5.11, the GMPC must refer a Complaint in which the GMPC or the Professional Conduct Oversight Panel under By-Law 5.4 has assessed the Member as having a case to answer to:
- (i) the Disciplinary Tribunal if the Complaint involves allegations that the Member has:
    - A. committed a breach referred to in subsection (c) of the definition of Adverse Event in the Constitution, which is serious;
    - B. been guilty of a dishonourable practice or conduct referred to in subsection (d) of the definition of Adverse Event in the Constitution, which is serious; or
    - C. done any of the acts, or been the subject of any of the circumstances or events referred to in subsection (a), (b), (g), (i), (j) or (l) of the definition of Adverse Event in the Constitution; and
  - (ii) in all other cases, subject to By-Law 5.3(g), either the Disciplinary Tribunal or an OPT for Determination, in which case, the choice of the Disciplinary Tribunal or an OPT will be at the absolute discretion of the GMPC.
- (f) Where a Complaint has been referred to the Disciplinary Tribunal or to an OPT by the GMPC, they must:
- (i) notify the Member and the Complainant that there is a case to answer;
  - (ii) refer the Complaint to an ICM who must:
    - A. prepare written particulars of the case to answer outlining the alleged breach of the Constitution, By-Laws, Code of Professional Conduct or Applicable Regulations by the Member who is the subject of the Complaint; and
    - B. subject to By-Law 5.3(f)(iii), present the Complaint at the hearing conducted pursuant to By-Law 5.6; and
  - (iii) present the Complaint at the hearing conducted pursuant to By-Law 5.6 if the ICM is unavailable due to illness or any other reason.
- (g) For a Complaint in which a Member is assessed as having a case to answer and which:
- (i) is capable of being remedied;
- OR

- (ii) does not concern a breach of:
  - A. the Member's statutory obligations;
  - B. subsections (a) or (b) of the definition of Adverse Event in the Constitution;
  - C. subsections (d), (f), (g), (i) or (j) of the definition of Adverse Event in the Constitution; or
  - D. subsection (l) of the definition of Adverse Event in the Constitution,

the GMPC may in their discretion withhold referring the Complaint to an OPT or Disciplinary Tribunal:

- 1. if the Member enters into (by signing and returning to CPA Australia within 10 Business Days, or such further period as may be allowed by the GMPC) a written undertaking in the form approved by the GMPC to remedy all matters complained of within such time period approved by the GMPC; and
  - 2. the Member continues to strictly perform the undertaking;
- AND/OR
- 3. reprimand or caution the Member.
- (h) If the Member fails to strictly perform the undertaking entered into under By-Law 5.3(g), the GMPC must refer the Complaint to the Disciplinary Tribunal or an OPT for Determination. Subject to By-Law 5.3(f), the choice of the Disciplinary Tribunal or an OPT will be in the absolute discretion of the GMPC.
  - (i) Any caution or reprimand given or undertaking entered into by a Member pursuant to By-Law 5.3(g) above, may be considered by the Disciplinary Tribunal in any subsequent disciplinary proceedings that may be brought by CPA Australia against that Member.

#### 5.4 Reassessment of closed Complaint where the Member was found to have no case to answer

- (a) A Complainant who has been advised that the Member has no case to answer, may, within 60 days request a reassessment of the decision based on the information provided when the original complaint was closed.
- (b) If a reassessment of a decision has been requested by a Complainant under (a) above, the GMPC may refer the case to the Professional Conduct Oversight Panel to conduct an independent assessment based on the original file.
- (c) If upon reassessment the Professional Conduct Oversight Panel disagrees with the original decision of the GMPC the Complaint subject to By-Law 5.3(g) will be dealt with in the manner set out in By-Laws 5.3(e) and 5.3(f).
- (d) For a complaint in which an assessment is made that there is no case to answer:
  - (i) the Complaint must be dismissed;
  - (ii) the file in respect to the Complaint must be closed; and
  - (iii) the Complainant must be notified in writing accordingly and advised that there is no further right of reassessment.

#### 5.5 Referral of Complaint to Disciplinary Tribunal or OPT for Determination

- (a) Notification of the referral of a Complaint to a Disciplinary Tribunal or OPT must be given by the GMPC to the Member concerned at least 20 Business Days prior to the proposed hearing date.
- (b) The GMPC must provide the Member with:
  - (i) a notice in writing specifying details of:

- A. the time, date and place (if any) appointed for the hearing (as determined by the GMPC); and
  - B. particulars of the case to answer and include the particular provisions of the Constitution, By-Laws, Code of Professional Conduct or Applicable Regulations alleged to have been breached by the Member; together with
- (ii) a copy of the evidence and any other materials intended to be placed before the Disciplinary Tribunal or OPT (as applicable) in support of the allegations in the Complaint.
- (c) A hearing of the Disciplinary Tribunal or OPT (as applicable) may be held:
  - (i) at a physical venue;
  - (ii) at one or more physical venues and using virtual meeting technology; or
  - (iii) to the maximum extent permitted by law, using virtual meeting technology only,provided in each case that natural justice and procedural fairness is accorded to the Member at all times.
- (d) The place at which the hearing is taken to be held is, if held:
  - (i) at only one physical venue (whether or not it is also held using virtual meeting technology), at that physical venue;
  - (ii) at more than one physical venue (whether or not it is also held using virtual meeting technology), at the main physical venue of the meeting as set out in the notice; or
  - (iii) using virtual meeting technology only, at the registered office of the Company.
- (e) The time at which the hearing is held is taken to be the time at the place at which the meeting is taken to be held in accordance with By-Law 5.5(d).
- (f) At the commencement of the hearing, the Disciplinary Tribunal or OPT (as applicable) must ask the Member about to appear whether or not the Member:
  - (i) has a concern regarding the independence, whether actual or perceived, of any member of any Disciplinary Tribunal or the OPT (as applicable) appointed to hear a Complaint concerning the Member, and if the Member has such a concern, have the Member set out the grounds for that concern; and
  - (ii) accordingly, objects to that member of the Disciplinary Tribunal or the OPT (as applicable) hearing the matter.
- (g) If the Disciplinary Tribunal or OPT (as applicable) considers the objection sustained, the member of the Disciplinary Tribunal or OPT (as applicable) in question must stand down. If a quorum is not present as a result, a new hearing date will be set without penalty to the Member.
- (h) If the Disciplinary Tribunal or OPT (as applicable) does not consider the objection sustained, the Complaint will proceed before the Disciplinary Tribunal or OPT as originally constituted.
- (i) The quorum for a Disciplinary Tribunal hearing and Determination is three persons comprising one member of the Chair Panel (who will chair proceedings) plus two members of the Disciplinary Panel. Where a Disciplinary Tribunal hearing is conducted using virtual meeting technology, the quorum referred to in this By-Law 5.5(i) need not be physically present at the same place (or at any place).
- (j) If at any time prior to the Disciplinary Tribunal or OPT making a Determination, the GMPC decides (upon the recommendation of ICM or of their own volition) that the Complaint has become an Unviable Complaint:

- (i) the Complaint must be withdrawn by CPA Australia;
  - (ii) the file in respect of the Complaint will be closed; and
  - (iii) the Complainant and Member concerned must be notified in writing accordingly,
- without proceeding to a Determination.

## 5.6 Determination of Complaint

- (a) A Member may in writing at any time or orally before the Disciplinary Tribunal or OPT (as applicable):
  - (i) admit the whole or any part of a Complaint;
  - (ii) consent to a Determination including the imposition of any penalty; and
  - (iii) submit particulars of any mitigating circumstances (which will exclude the Member's period of membership) in respect of the Complaint;and the same will be taken into account by the Disciplinary Tribunal or OPT (as applicable) in making a Determination including imposing any penalty and assessing costs and expenses to be paid to (or by) CPA Australia in respect of the Complaint.
- (b) A Member wishing to be heard before the Disciplinary Tribunal or OPT (as applicable) to which a Complaint has been referred must, at least 10 Business Days prior to the appointed hearing date provide the GMPC with:
  - (i) the name and occupation of any witness proposed to be called upon by the Member to give evidence on their behalf including a summary of the nature and relevance of such evidence;
  - (ii) a copy of any written submission proposed to be presented to the Disciplinary Tribunal or OPT; and
  - (iii) where they wish to make oral submissions (whether in addition to written submissions or in lieu thereof), the name and occupation of any person proposed to make oral submissions on their behalf.
- (c) If a Member does not comply with the requirements of this By-Law 5.6, the Disciplinary Tribunal or OPT (as applicable) may require the Member to pay the costs of any adjournment ordered by the Disciplinary Tribunal or OPT (as applicable) for reason of late notification of the required information.
- (d) CPA Australia may respond (if at all) to any written submissions served by the Member prior to the appointed hearing date, by service of the response upon the Member.
- (e) CPA Australia has the right of reply to any submissions made by the Member during the hearing.
- (f) The Disciplinary Tribunal or OPT (as applicable) may proceed to hear a Complaint (including through the use of virtual meeting technology) and make a Determination whether or not the Member concerned is in attendance at the hearing.
- (g) The Disciplinary Tribunal or OPT (as applicable) may at any time seek expert advice on any issue before it, to assist it in its deliberations.
- (h) The Disciplinary Tribunal or OPT (as applicable) may at any time in its discretion (including as to costs thereby incurred) adjourn a hearing.
- (i) An OPT may at any time in its discretion refer a Complaint to the Disciplinary Tribunal for Determination.
- (j) An OPT has the power to make a Determination in respect of a Complaint referred to it under By-Law 5.3(e)(ii), including:

- (i) the imposition of any one or more of the penalties set out under Article 36(b) of the Constitution;
  - (ii) requiring the Member to pay costs and expenses not exceeding the Maximum Costs; and
  - (iii) requiring CPA Australia to pay to the Member a sum by way of contribution to their costs incurred in connection with the hearing and Determination of the Complaint in such amount as the OPT in its absolute discretion thinks fit.
- (k) The Disciplinary Tribunal has the power to make a Determination in respect of a Complaint referred to it under By-Law 5.3(e) or by referral from the OPT under By-Law 5.6(i), including:
  - (i) the imposition of any one or more of the penalties set out under Article 36(b) of the Constitution;
  - (ii) requiring the Member to pay costs and expenses not exceeding the Maximum Costs; and
  - (iii) requiring CPA Australia to pay to the Member a sum by way of contribution to their costs incurred in connection with the hearing and Determination of the Complaint in such amount as the Disciplinary Tribunal in its discretion thinks fit.
- (l) The Disciplinary Tribunal or OPT (as applicable) will reach a Determination on the evidence before it upon the balance of probabilities.
- (m) The Determination of the Disciplinary Tribunal will be by majority ruling and in the case of a deadlock the chair will have a casting vote.
- (n) The Disciplinary Tribunal or OPT (as applicable) may:
  - (i) make its Determination:
    - A. immediately following the close of submissions with or without retiring to deliberate; or
    - B. by Circular Resolution where a Member has:
      - (1) consented to a Determination pursuant to By-Law 5.6(a); or
      - (2) advised pursuant to By-Law 5.6(b) that the Member will not, whether by himself or herself or another person, be making a personal appearance before the Disciplinary Tribunal or OPT (as applicable); or
  - (ii) reserve its Determination for handing down on a future date to be advised.
- (o) The Member and the Complainant will be notified of the Determination of the Disciplinary Tribunal or the OPT (as applicable).
- (p) The proceedings before the Disciplinary Tribunal or OPT (as applicable) must be recorded as follows:
  - (i) save in the circumstances mentioned in By-Law 5.6(p)(ii), all proceedings before the Disciplinary Tribunal or OPT (as applicable) will be recorded in a medium of the Disciplinary Tribunal's or the OPT's (as applicable) choosing and transcribed. The cost of making the recording and/or transcript will be apportioned between CPA Australia and the Member. The apportionment of those costs will be in the discretion of the Disciplinary Tribunal or the OPT (as applicable); and
  - (ii) in the case of a Determination made by Circular Resolution, no transcript of the proceedings will be recorded but the chair of the Disciplinary Tribunal or the OPT (as applicable) will write a summary record of the proceedings.

- (q) A written record of every Determination will be prepared by the OPT (in the case of a Determination made by an OPT) or prepared by or under the direction of the chair of the Disciplinary Tribunal (in the case of a Determination made by the Disciplinary Tribunal) setting out:
- (i) a recital of the charges comprising the case to answer set out in the Complaint;
  - (ii) whether or not the charges were admitted by the Member;
  - (iii) the principal facts established to the satisfaction of the Disciplinary Tribunal or the OPT (as applicable); and
  - (iv) the finding of the Disciplinary Tribunal or the OPT (as applicable) (setting out in summary form reasons for such finding) including any penalty imposed.

#### 5.7 Appeal of Complaint Determination

- (a) Save as provided to the contrary in the Constitution, a Member aggrieved by a Determination of the Disciplinary Tribunal or the OPT (as applicable) (other than pursuant to this By-Law 5.7) shall have a right of appeal to the Appeals Tribunal on the following grounds only:
- (i) that a breach of the rules of natural justice occurred in connection with the making of the Determination;
  - (ii) that procedures that were required by law to be observed in connection with the making of the Determination were not observed;
  - (iii) that the Disciplinary Tribunal or the OPT (as applicable) did not have jurisdiction to make the Determination;
  - (iv) that the Determination was not authorised by the enactment in pursuance of which it was purported to be made;
  - (v) that the making of the Determination was an improper exercise of the power conferred upon the Disciplinary Tribunal or the OPT (as applicable) pursuant to the Constitution;
  - (vi) that the Determination involved an error of fact or law, whether or not the error appears on the record of the proceedings or the Determination;
  - (vii) that the Determination was induced or affected by fraud;
  - (viii) that there was no evidence or other material to justify the making of the Determination;
  - (ix) that there is new evidence not previously available, which would have altered one or more of the findings or Determination; or
  - (x) that the penalty imposed was excessive in all the circumstances.
- (b) The reference in By-Law 5.7(a)(v) to an improper exercise of power shall be construed as including a reference to:
- (i) taking an irrelevant consideration into account in the exercise of a power;
  - (ii) failing to take a relevant consideration into account in the exercise of a power;
  - (iii) an exercise of a power for a purpose other than a purpose for which the power is conferred;
  - (iv) an exercise of a discretionary power in bad faith;
  - (v) an exercise of a personal discretionary power at the direction or behest of another person;
  - (vi) an exercise of a discretionary power in accordance with a rule or policy without regard to the merits of the particular case;

- (vii) an exercise of a power that is so unreasonable that no reasonable person could have so exercised the power;
  - (viii) an exercise of a power in such a way that the result of the exercise of the power is uncertain; and
  - (ix) any other exercise of a power in a way that constitutes abuse of the power.
- (c) The ground specified in By-Law 5.7(a)(viii) shall not be made out unless:
- (i) the Disciplinary Tribunal or the OPT (as applicable) was required by law to reach that decision only if a particular matter was established, and there was no evidence or other material (including facts of which the Disciplinary Tribunal or the OPT (as applicable) was entitled to take notice) from which the Disciplinary Tribunal or the OPT (as applicable) could reasonably be satisfied that the matter was established; or
  - (ii) the Determination was based upon the existence of a particular fact, and that fact did not exist.
- (d) No appeal will lie:
- (i) solely on the question of costs; or
  - (ii) in respect of a Determination to which the Member has consented; or
  - (iii) in respect of a decision under By-Law 5.9.
- (e) The right of appeal will be exercised by written notice submitted to the GMPC within 20 Business Days after the date upon which notice of the Determination appealed from was given to the Member, specifying the grounds relied upon and the reasons in support of the appeal. No right of appeal will exist after expiry of this time limit.
- (f) Notification of referral of an appeal to the Appeals Tribunal must be given to the Member concerned at least 20 Business Days prior to the proposed hearing date by providing a notice in writing specifying details of the time, date and place appointed for the hearing. By-Laws 5.5(c) and 5.5(d) apply (with any necessary modifications) to a notice given under this By-Law 5.7(f).
- (g) At the commencement of the hearing, the Appeals Tribunal must ask the Member about to appear whether or not the Member:
- (i) has a concern regarding the independence, whether actual or perceived, of any member of the Appeals Tribunal appointed to hear the appeal, and if the Member has such a concern, have the Member set out the grounds for that concern; and
  - (ii) accordingly, objects to that member of the Appeals Tribunal hearing the appeal.
- (h) If the Appeals Tribunal considers the objection sustained, the member of the Appeals Tribunal in question must stand down and if a quorum is not present, a new hearing date will be set without penalty to the Member.
- (i) If the Appeals Tribunal considers the objection unsustainable, the appeal will proceed before the Appeals Tribunal as originally constituted.
- (j) The quorum for an Appeals Tribunal hearing and Determination is three persons comprising a member of the Chair Panel (who will chair proceedings) plus at least two members of the Disciplinary Panel. Where an Appeals Tribunal hearing is conducted using virtual meeting technology, the quorum referred to in this By-Law 5.7(j) need not be physically present at the same place (or at any place).
- (k) The Appeals Tribunal must be provided with:
- (i) all materials which were before the Disciplinary Tribunal or OPT (as applicable);

- (ii) the transcript of the proceedings before the Disciplinary Tribunal or OPT (as applicable);
  - (iii) the Determination of the Disciplinary Tribunal or OPT (as applicable);
  - (iv) the Member's notice of appeal and grounds; and
  - (v) the notice of hearing and proof of service thereof.
- (l) If the Member wishes to make further submissions before the Appeals Tribunal, they must provide a written outline to the GMPC at least 10 Business Days prior to the hearing date.
- (m) If CPA Australia wishes to make further submissions before the Appeals Tribunal, it must provide:
- (i) a written outline to the Member at least 5 Business Days prior to the hearing date; and
  - (ii) a copy of the written submissions to the Member at least 5 Business Days prior to the hearing date.
- (n) The Appeals Tribunal will have the power to make a fresh Determination in respect of an appeal from the Determination of a Disciplinary Tribunal or OPT, including:
- (i) the imposition of any one or more of the penalties set out under Article 36(b) of the Constitution;
  - (ii) requiring the Member to pay costs and expenses not exceeding the Maximum Costs; and
  - (iii) requiring CPA Australia to pay to the Member a sum by way of contribution to their costs incurred in connection with the hearing and Determination of the Complaint and the appeal thereof, in such amount as the Appeals Tribunal in its discretion thinks fit.
- (o) There will be no further right of appeal from a Determination of an Appeals Tribunal, including in respect of a determination relating to suspension of a Member.
- (p) For the avoidance of doubt, By-Laws 5.6(a), 5.6(f), 5.6(g), 5.6(h), 5.6(l), 5.6(m), 5.6(n), 5.6(o), 5.6(p) and 5.6(q) apply to all proceedings before the Appeals Tribunal.
- (q) Service of a notice of appeal to the GMPC by a Member will operate to stay recovery of any penalty or costs imposed by the OPT or Disciplinary Tribunal pending the Determination of the appeal by the Appeals Tribunal.

## 5.8 General provisions regarding Tribunals

- (a) No person may serve upon more than one Tribunal in respect of the same Complaint.
- (b) For the avoidance of doubt, nothing in By-Law 5.8(a) prohibits the same GMPC, ICM or PCO from assisting more than one Tribunal concurrently nor more than one Tribunal in respect of the same Complaint.
- (c) A Member is entitled to have legal representation in proceedings before a Tribunal, including the presentation of its submissions by legal counsel.

## 5.9 Publication of Complaint Determination

- (a) Subject to By-Laws 5.9(b), (c) and (d), following the Determination of a Tribunal (including the expiry of any appeal period or, where an appeal is lodged, the Determination of any such appeal), the GMPC or their delegate must cause a note of every Determination, including both the name of the Member and a brief record of the proceeding, to be published.
- (b) If a Tribunal concludes that, in its opinion, there are exceptional circumstances, publication may be limited to a note identifying:



- (i) the provision of the Constitution or By-Laws the subject of the Determination; or
  - (ii) a brief record of the proceeding the subject of the Determination; or
  - (iii) both (i) and (ii) above, without the Members name.
- (c) Of themselves:
- (i) embarrassment; or
  - (ii) detriment to future livelihood; or
  - (iii) the Member's name having already been published by any other party (whether in any proceeding in a court or by any governmental or semi-governmental authority or howsoever otherwise) in connection with or in any way related to substantially the same conduct as was under consideration by the Tribunal,
- would not ordinarily be considered exceptional circumstances.
- (d) Publication pursuant to By-Law 5.9(a) must not be modified pursuant to By-Law 5.9(b) on account of exceptional circumstances where the conduct in respect of which the Determination has been made involved fraud, corruption, deception or dishonesty.

#### 5.10 Retention of records

A copy of every Determination made together with any transcript of the proceeding will be placed on the file maintained by CPA Australia in respect of the Member concerned and details published in the manner prescribed in By-Law 5.9.

#### 5.11 Overview and review of Complaint process

The Professional Conduct Oversight Panel will:

- (a) independently report annually to the Board on the performance and procedures of the Professional Conduct Unit including management, Complaint handling and Tribunals;
- (b) make recommendations to the Board for any changes to the Constitution, By-Laws, Code of Professional Conduct and Applicable Regulations;
- (c) on referral by the GMPC make an independent assessment whether a Member who is the subject of a Complaint received by the Professional Conduct Unit and who:
  - (i) is also a member of staff, or
  - (ii) is also a member of the Board, Committee, or Council or
  - (iii) is also a contractor, or
  - (iv) is also a volunteer, or
  - (v) was also an authorised representative of CPA Australia Advice, or
  - (vi) is also a Member in relation to whom the GMPC would otherwise be personally conflicted

has a case to answer and should the Professional Conduct Oversight Panel decide that the Member does have a case to answer, an ICM with no prior involvement in the Complaint shall then exercise, in lieu of the GMPC, the discretions, administrative and appearance obligations under By-Law 5.3 as applicable until the Complaint's finalisation; and

- (d) provide an independent review process for the reassessment of a Complaint referred by the GMPC under By-Law 5.4(b).

#### 5.12 Alternative Procedure by Independent Investigator and Adjudicator

- 5.12.1 Notwithstanding anything in Part 5 of these By-Laws, the Board, in its absolute discretion and pursuant to Article 49(e) of the Constitution of the CPA Australia Ltd (the Constitution), may, by simple majority resolution, initiate a Complaint (the Complaint) notifiable through the Chair (or their delegate) in relation to a question of the regulation and investigation of the conduct of a Member. In so doing, the Board may consider, and if thought fit, appoint (in writing) an appropriately qualified person external to the Company to act in the role of Independent Investigator and Adjudicator (the IIA) and refer (in writing) the Complaint to the IIA made under By-Law 5.12 (the referral) and thereby grants to the IIA all those powers the Board possesses under Article 36 and Article 49(e) of the Constitution, including:
- (a) to conduct an independent investigation (the investigation) into the conduct of the Member as contained within the referral;
  - (b) to make a decision on the referral as to whether the Member by virtue of their conduct contained within the referral has a case to answer upon any allegations which may be able to be raised therefrom;
  - (c) to identify all and any conduct to be investigated which may require an assessment of whether there is a case for the Member to answer and to provide to the Member written notice of any allegations in the case to answer (the notice of allegations), with particulars thereof;
  - (d) to conduct a hearing (the hearing) in such manner as the IIA sees fit including giving the Member an opportunity to be heard whether by themselves or by legal representation;
  - (e) to make an adjudication in writing (the Determination) upon the notice of allegation;
  - (f) whereby the Determination shall include whether or which allegations have been sustained or dismissed, with reasons; and
  - (g) whereby the Determination shall include such order as to sanction penalties to be imposed upon the Member and costs (if any as set out in Part 11 of the By-Laws) to be paid by the Member as shall in the adjudication of the IIA in the Determination seem fit.
- 5.12.2 The Board under By-Law 5.12 and in its absolute discretion, by the making of the Complaint, may choose to furnish to the IIA (in writing), whether in the referral or thereafter, any facts, matters or circumstances which to it seem to indicate that a Member requires investigation into their conduct (as the case may be) in respect of all or any of the circumstances or events, referred to in Article 36(a) of the Constitution as an Adverse Event.
- 5.12.3 The procedure for the investigation, the hearing and the adjudication resulting in the Determination to be followed by the IIA may, in the discretion of the IIA, be that which is set out in Part 5 of the By-Laws as at By-Law 5.2, By-Law 5.3(a)–(d), By-Laws 5.5(a)–(d) and (f) and By-Laws 5.6(a)–(c) and (n)–(q) as may be appropriate to the investigation, the hearing and the adjudication and the making of the Determination under this Part, as if they were the GMPC, a PCO, an IC, an OPT or a Tribunal. The procedures in By-Laws 5.2, 5.3(a)–(d), By-Law 5.4, By-Laws 5.5(a)–(d) and (f) and By-Laws 5.6(a)–(l) and (n)–(q) are directory to the IIA and are to be adopted by them as are applicable to those tasks to be undertaken by the IIA as contained in By-Law 5.12.1 hereof and the stages of the disciplinary process therein described, whilst at all times ensuring that natural justice and procedural fairness is accorded to the Member.
- 5.12.4 At all relevant times, the IIA is and shall remain independent of, and is required to act at arms' length of the Company's Board and staff. The IIA may seek further instructions or clarifications from the Board through the CEO of the Company should there be any matter in the referral which is vague, unclear or requiring of clarification.

- 5.12.5 The IIA may, but only to the extent necessary, use such external investigative services as he/she sees fit and if considered by the IIA to be warranted to verify evidence or check facts in the proper investigation of and adjudication upon the referral in the making of the Determination.
- 5.12.6 For the avoidance of doubt, the operation of By-Law 5.4 does not apply to the Alternative Procedure by the Independent Investigator and Adjudicator set out in this By-Law 5.12.
- 5.12.7 For the further avoidance of doubt:
- (a) the Member who is the subject of investigation under this By-Law 5.12 is to be accorded natural justice/ and procedural fairness at all relevant times, such time being the time after the giving of the notice of the allegations to the Member. At that time, the Company will notify the Member that there is a case to answer, by the service of the notice of allegations and give notice of the Member's right to be heard and the grant to the Member of a right to legal representation, should the Member desire it, at the hearing of the matter. Notice may also be given to all and any other rights which have also been granted to a Member under Part 5 of these By-Laws as are relevant to the grant of procedural fairness to the Member;
  - (b) the Member who may be aggrieved by the Determination of the IIA may exercise the right of appeal provided for in By-Law 5.7 and upon the terms given in By-Law 5.7 and nothing in By-Law 5.12 precludes that right of appeal or the terms upon which it is granted; and
  - (c) By-Laws 5.9 and 5.10 of Part 5 apply to all and any matters under this By-Law 5.12.

## Part 6 Election Procedure

### 6.1 Election Authority

The Board may from time to time appoint the Australian Electoral Commission, a similar statutory authority, a share registry or such other organisation as the Board may from time to time determine in any jurisdiction in the Commonwealth of Australia or elsewhere (**Authority**) to conduct, in accordance with the procedures (save only those concerning Scrutineers) set out in the following provisions of this By-Law Part 6, any elections required by the Constitution to be conducted in order to give effect to an appointment. In the absence of any appointment of an Authority, By-Laws 6.2 to 6.4 following shall apply.

### 6.2 Procedures Common to all Elections

Any election required by the Constitution to give effect to an appointment shall be conducted in the following manner (**Election Rules**):

- (a) Nominations for candidates shall be called by the Secretary (upon the instruction of a chair or other authorised person as appropriate or as provided by the Constitution) by notification to Members entitled to vote in the relevant election (including in the case of nominations for the position of Divisional Councillor and otherwise in the Secretary's discretion, by advertising the same upon that part of the website maintained by CPA Australia that is designed for Members and not accessible by the general public) prior to the date of a requirement to make an appointment or hold a meeting for the purpose (solely or amongst others) of the election (**Election Event**). The prior notice period shall be a date reflecting the minimum period (**Notification Period**) specified for the purpose in By-Law 6.3.
- (b) Nominations of candidates must be:
  - (i) in writing in the English language;
  - (ii) signed by at least 2 Members entitled to vote;
  - (iii) countersigned by the candidate;

- (iv) accompanied by statements signed by the candidate:
  - A. setting out the personal particulars of the candidate described in Part A of Appendix 4 (and no more);
  - B. outlining the matters described in Part B of Appendix 4 (and no more);
  - C. for nominations to Divisional Council or as an office bearer, the statement shall be no more than 50 words; and
- (v) lodged with the Returning Officer before the date specified in the notice calling for nominations, being no later than a date reflecting the minimum period prior to the Election Event (**Lodging Period**) specified for the purpose in By-Law 6.3.

Nominations may be accompanied by a photograph of the candidate. If the candidate's nomination is accompanied by a photograph, the candidate consents to the photograph being used as permitted by the Election Rules.

- (c) If the number of candidates nominated for election does not exceed the number of vacancies, no election shall be held and such nominees shall be declared elected by the Secretary (who shall procure a record of the same) after receiving the report of the Returning Officer (if not the Secretary) and such result shall be announced by the chair (subject to receiving the Secretary's record of the same) at the relevant meeting, whereupon vacancies shall be declared filled accordingly. The chair shall sign the Secretary's record which shall be retained as conclusive evidence of the election.
- (d) If the number of candidates exceeds the number of vacancies, a secret ballot shall be conducted and counted by the Returning Officer in the manner provided in By-Laws 6.2(e) to (n) inclusive. The Returning Officer may conduct the ballot under the supervision of one or more **Scrutineers** being Members appointed by the Secretary for that purpose (at the remuneration from time to time determined by the Board and upon other terms in the Secretary's discretion). The successful candidate/s shall be declared elected by the Secretary (who shall procure a record of the same) after receiving the report of the Returning Officer (if not the Secretary) and such result shall be announced by the chair (subject to receiving the Secretary's record of the same) at the relevant meeting (or any adjournment of it), whereupon vacancies shall be declared filled accordingly. The chair shall sign the Secretary's record which shall be retained as conclusive evidence of the election.
- (e) Every Member entitled to vote shall be given notice (**Prescribed Notice**) of the closing date for casting votes in the election, the Prescribed Notice to be given, if no period be prescribed by the Constitution, by a date reflecting the minimum period so described in By-Law 6.3. However, an election (whether occurring before or after this By-Law 6.6(e) coming into effect) is not invalidated because a person entitled to vote in that election does not or did not receive the Prescribed Notice, or the Prescribed Notice was accidentally not given to that person.
- (f) The Prescribed Notice may be given in such manner (whether orally and/or by ordinary prepaid post and/or electronically) as approved by the Secretary and shall include:
  - (i) a ballot paper substantially in the form of Form 1 annexed headed sufficiently to identify the nature of the election and listing in alphabetical order of family name all candidates opposite a box in which numeric preferences may be placed;
  - (ii) an instruction to voters (amongst any others considered by the Secretary to be expedient) that:
    - A. voting is not compulsory;
    - B. in order to cast a valid vote, a voter shall place the number 1 opposite the name of their preferred candidate to signify first

- preference and may also place ascending consecutive numbers opposite respective names of other candidates in descending order of preference; and
- C. ballot papers returned that are incomplete, incorrectly completed or received later than a date reflecting a time (being the minimum period prior to the Election Event (**Closing Date**) specified in By-Law 6.3), will be declared invalid and not considered;
- (iii) a rendering of the statement of personal particulars and any other matters provided by each candidate (including any photograph provided by the candidate) pursuant to (and to the extent only in compliance with) By-Law 6.2(b)(iv) in form and substance approved by the Secretary (and in the event of a difference of opinion between the Secretary and a candidate, by the determination, from which no appeal shall be possible, of the President or the President's nominee) having regard to:
- A. not unduly favouring any one or more candidates; and
- B. not defaming nor making derogatory remarks concerning CPA Australia or any Member or other person; and
- (iv) an envelope or other container (in which the completed ballot paper is to be returned to the Returning Officer) endorsed with the words "Voting Paper" and provision for endorsement by the voter with identifying personal information required by the Returning Officer in a format permitting removal without breaking the seal of the envelope or, in the event of electronic voting approved by the Secretary, such secure electronic format providing a mechanism capable, in the Secretary's opinion, of achieving the same secure, secret and effective purpose.
- (g) Any Member desirous of altering a previously submitted ballot paper may do so prior to the Closing Date by seeking from the Returning Officer a replacement ballot paper or permission to withdraw and re-lodge a ballot paper submitted (with authority) electronically. The Returning Officer shall only issue a replacement ballot paper or grant such permission (if at all in the discretion of the Returning Officer) after first cancelling the original ballot paper previously submitted. Any Member who has lost their ballot paper may have issued to them a substitute ballot paper upon providing to the Returning Officer a written declaration to that effect.
- (h) Each candidate may by themselves or a duly appointed alternate observe the counting of ballots provided always the identity of voters shall remain secret.
- (i) Unless the Returning Officer forms, on reasonable grounds, a contrary opinion, the Returning Officer shall accept the Member's identification referred to in By-Law 6.2(f)(iv) and, in the presence of the Scrutineers (if any) separate the form of identification from the envelope or other method of conveyance of the completed ballot paper (**Container**) and retain each in discrete places. The Returning Officer shall then count each and, upon being satisfied of numerical equality, shall destroy all identification. The Returning Officer shall then separate each Container from each completed ballot paper and retain each in discrete places. The Returning Officer shall then count each and, upon being satisfied of numerical equality, shall destroy all Containers.
- (j) Upon standing possessed of all completed ballot papers the Returning Officer shall, in the presence of the Scrutineers (if any), examine each completed ballot paper for validity and reject (in consultation with any Scrutineers) any deemed invalid, which shall not be counted for the purposes of the election.
- (k) The candidate receiving the greatest first preferences shall be elected so long as, out of the sum total of valid (in the opinion of the Returning Officer in consultation with any Scrutineers) votes counted, that candidate has received more than one half (an **Absolute Majority**) of first preferences.
- (l) if no candidate has received an Absolute Majority of first preferences then:

- (i) the candidate receiving the fewest first preferences shall be excluded and each ballot paper counted to that excluded candidate shall be counted to the candidate (if any) next in order of each respective voter's preference, and the candidate receiving the greatest preferences shall be deemed provisionally elected (subject only to confirmation at the Election Event) so long as they have received an Absolute Majority of votes; but
  - (ii) if no candidate then has an Absolute Majority of votes, the process of excluding the candidate with the fewest preferences and counting the votes to that excluded candidate to the candidate (if any) next in order of each respective voter's preference shall be repeated until one candidate shall have an Absolute Majority of votes, whereupon that candidate shall be deemed provisionally elected (subject only to confirmation at the Election Event); and
  - (iii) if two or more candidates receive an equal number of votes, then the casting vote of the President or the nominee of the President shall determine (for the purposes of election only) which one of them:
    - A. has to be excluded; or
    - B. shall be elected,as the case may be.
- (m) If one or more vacancies remain after a person (**First Elected**) has been elected in accordance with By-Law 6.2(k) or 6.2(l), then:
- (i) the Returning Officer shall, in the presence of the Scrutineers (if any), compile all valid ballot papers for which the First Elected received a first preference;
  - (ii) those ballot papers shall be re-allocated across the remaining candidates using the next highest preference indicated in each ballot paper such that the next highest preference is deemed to be a first preference for the purposes of this By-Law 6.2(m); and
  - (iii) the provisions of By-Laws 6.2(k) and 6.2(l) shall then be applied until the next candidate (**Next Elected**) is elected.
- If one or more vacancies remain after the Next Elected has been elected, then the provisions of this By-Law 6.2(m) shall be repeated (with the necessary changes) until all vacancies are filled.
- (n) Subject to the specific Election Rules described in Part 6 of these By-Laws, the Secretary shall determine conclusively all questions of detail concerning any election.
- (o) On completion of counting valid (in their unfettered opinion) votes, the Returning Officer and any Scrutineers shall provide a written report of the result to the Secretary (if not the Returning Officer) whereupon the procedures described in By-Law 6.2(d) shall apply, subject only to the application (if any) of By-Law 6.2(l)(iii).

### 6.3 Notice Periods

For the purposes of By-Law 6.2 the following minimum time periods (when expressed in days, concluding at 5pm on the last day in the place notice is to be given) shall apply:

|                            | <b>Divisional Councillors</b> | <b>Directors</b>  | <b>Office Bearers (Divisional Council)</b>       | <b>Office Bearers (Board)</b>                    |
|----------------------------|-------------------------------|---|--|--|
| <b>Notification Period</b> | 90 days                       | 90 days   | Nil<br>(automatic pursuant to the Constitution)  | Nil<br>(automatic pursuant to the Constitution)  |
| <b>Lodging Period</b>      | 60 days                       | 60 days   | 15 minutes                                       | 2 Business days                                  |
| <b>Prescribed Notice</b>   | 30 days                       | As declared by the chair of the relevant Appointments Council meeting | As declared by the chair of the relevant meeting | As declared by the chair of the relevant meeting |
| <b>Closing Date</b>        | 5 days                        | As declared by the chair of the relevant Appointments Council meeting | As declared by the chair of the relevant meeting | As declared by the chair of the relevant meeting |

### 6.4 Retention of Ballot Papers

Immediately after an Election Event the Returning Officer shall close up under the seals of the Returning Officer and any Scrutineers all ballot papers and proxy forms received in respect of the election and retain the same in safe custody for a period of one month after the relevant Election Event and then destroy them. All signature slips, envelopes and other documents received by the Returning Officer from Members during the course of the election shall be destroyed immediately after the Election Event.

### 6.5 Appointments Councillors

Election of Appointments Councillors pursuant to Article 60 of the Constitution shall be conducted in accordance with the procedures from time to time adopted (in their absolute discretion) by the relevant Divisional Council. The Appointments Councillors from time to time will be listed upon that part of the CPA Australia website that is accessible to the general public.

### 6.6 Chair and Deputy Chair of the Council of Presidents and the Deputy Chair and the Appointor of the Appointments Council

- (a) Election of the Chair and Deputy Chair of the Council of Presidents pursuant to Article 67 of the Constitution shall be conducted in accordance with the procedures from time to time adopted (in their absolute discretion) by the Council of Presidents.
- (b) Election of the Deputy Chair and the Appointor of the Appointments Council pursuant to Articles 60(g) and 61(i) respectively of the Constitution shall be conducted in accordance with the procedures from time to time adopted (in their absolute discretion) by the Appointments Council.

### 6.7 Divisional Councillors

Election of Divisional Councillors pursuant to By-Law 8.2(a) shall be conducted in accordance with the Election Rules provided always that:

- (a) only persons who are Members as at the end of the Lodging Period shall be entitled to vote. Such Members may vote at any time before the Closing Date, except that

a Member shall not be eligible to vote in an election of Divisional Councillors if at the end of the Lodging Period:

- (i) the Member is an Associate;
  - (ii) the Member is an Honorary Member;
  - (iii) the Member's membership has been suspended and the Member has not been Reinstated to active membership; or
  - (iv) any Fee, Fine or other amount due and payable to CPA Australia in respect of the Member's membership of CPA Australia has not been paid and is more than 3 months overdue; and
- (b) candidates are not required to be listed in alphabetical order and By-Law 6.2(f)(i) shall be read and construed with the words 'in alphabetical order' deleted.

## 6.8 Office Bearers

Election to the offices described in Article 58 of the Constitution and By-Law 8.10 shall be conducted in accordance with the Election Rules, subject to the following amendments and additions:

- (a) By-Law 6.2(f)(iv) shall be replaced by the requirement that completed ballot papers shall be handed to the Returning Officer at the conclusion of the ballot.
- (b) By-Laws 6.2(g), 6.2(h) and 6.2(i) shall have no application.
- (c) A candidate may be nominated for more than one position but upon election to one position all other nominations shall automatically lapse.
- (d) Immediately prior to the holding of the ballot and in the discretion of the chair, each candidate shall be allowed a period not exceeding 5 minutes in which to outline reasons why they are seeking election to office and policies they would pursue if elected.

## 6.9 Board

Election of Directors pursuant to Article 41 of the Constitution shall be conducted in accordance with the Election Rules, excluding By-Laws 6.2(c), 6.2(h), 6.2(i), 6.2(k), 6.2(l) and 6.2(m), subject to the following amendments and additions:

- (a) In respect of Directors described in Article 41(a)(i) of the Constitution, By-Law 6.2(a) shall be read and construed with the words "entitled to vote in the relevant election (including in the case of nominations for the position of Divisional Councillor and otherwise in the Secretary's discretion, by advertising the same upon that part of the website maintained by CPA Australia that is designed for Members and not accessible by the general public)" omitted and replaced with the words "by:
  - (i) advertising the same upon that part of the website maintained by CPA Australia that is designed for Members and not accessible by the general public; and/or
  - (ii) advertising the same upon that part of the website maintained by CPA Australia that is accessible by the general public; and/or
  - (iii) advertising or otherwise seeking applications in such manner as the Secretary may, in their discretion, determine."
- (b) In respect of Directors described in Article 41(a)(ii) of the Constitution, By-Law 6.2(a) shall be read and construed with the words "notification to Members entitled to vote in the relevant election (including in the case of nominations for the position of Divisional Councillor and otherwise in the Secretary's discretion, by advertising the same upon that part of the website maintained by CPA Australia that is designed for Members and not accessible by the general public)" omitted and replaced with the words "advertising or otherwise seeking applications in such manner as the Secretary may, in their discretion, determine".



- (c) By-Law 6.2(a) shall be read and construed with the words "Nominations for candidates" omitted and replaced with the words "Applications from candidates".
- (d) By-Law 6.2(b)(i) to 6.2(b)(v) shall be replaced with the following words:  
 "Applications from candidates must be:
- (i) in writing in the English language;
  - (ii) signed by the candidate;
  - (iii) accompanied by statements signed by the candidate:
    - A. responding to the Nomination Committee's selection criteria;
    - B. setting out personal particulars of the candidate described in Part A of Appendix 4 (and no more);
    - C. outlining the matters described in Part B of Appendix 4 (and no more);
    - D. the number of words is at the discretion of the applicant; and
  - (iv) lodged with the Returning Officer before the date specified in the notice calling for applications being no later than a date reflecting the minimum period prior to the Election Event (**Lodging Period**) specified for the purpose in By-Law 6.3."
- (e) By-Laws 6.2(e), 6.2(g), and 6.4 shall be read and construed with the word "Member" omitted and replaced with "Appointments Councillor".
- (f) By-Law 6.2(f)(i) shall be read and construed with the words "all candidates" omitted and replaced with the words "the relevant number of candidates" and the words "numeric preferences may be placed" omitted and replaced with the words "one tick per ballot may be placed to select a candidate" and the following words added at the end of the By-Law:  
 "The Appointments Council will elect candidates one at a time with each available vacancy being conducted on a ballot-by-ballot basis. The Appointments Council must, in finalising each ballot paper, only list on that ballot paper, candidates who:
- A. on the first ballot in number do not exceed 3 times the number of vacancies, with each successfully elected candidate's name being removed from each subsequent ballot; and
  - B. it determines are the most appropriate for the positions, taking into account the factors in By-Law 6.9(l)."
- (g) By-Law 6.2(f)(ii)B shall be replaced with the following words: "in order to cast a valid vote, a member of the Appointments Council shall place a tick opposite the name of the candidate whom they wish to elect on the ballot paper. If there is more than one available vacancy, after the first ballot and the election of the first candidate, a second ballot paper will be prepared (with the first elected candidate's name being removed) in accordance with By-Law 6.2(f)(i)A for the election of the second candidate, and the process repeated for each available vacancy until all candidates are elected. The number of candidates elected must not exceed the number of positions vacant".
- (h) By-Law 6.2(f)(iii) shall not apply.
- (i) By-Law 6.2(f)(iv) shall be replaced with the requirement that completed ballot papers shall be handed to the Returning Officer at the conclusion of the ballot.
- (j) By-Law 6.2(o) shall be read and construed with the words "whereupon the procedures described in By-Law 6.2(c) shall apply, subject only to the application (if any) of By-Law 6.2(l)(iii)" omitted.
- (k) The candidate receiving the most votes in each ballot shall be elected.

- (l) When casting their votes for candidates, Appointments Councillors must take into account the current skills matrix, performance assessment criteria and continuing professional development requirements for the Board. The Appointments Council should also apply a rigorous process to reappointment and only grant a third term to a candidate where they have strongly performed, and weight should be given to the overall composition of the Board with emphasis on balancing the need for continuity with the need for continual refreshment of talent and thinking.
- (m) Save in the case of a casual vacancy to be filled pursuant to Article 41(g) of the Constitution, the Board shall, pursuant to Articles 51(a) and 51(b) of the Constitution, appoint a Nomination Committee prior to expiry of the Lodging Period with the powers and authorities set out in its Charter together with the following additional powers and authorities:
- (i) the Nomination Committee shall meet as soon as possible after expiry of the Lodging Period as expedient and may meet as and when it determines;
  - (ii) the Nomination Committee shall review all applications and supporting materials received for appointment as a Director, arrange reference checks, undertake interviews (the Nominations Committee will provide the Appointments Council with the proposed short list of candidates for interview at least 3 days before the interview list is finalised by the Nomination Committee so that the feedback from the Appointments Council is taken into account in finalising the interview list) and make to the Appointments Council such recommendations in respect of appropriateness of candidates as the Nomination Committee, in its discretion, may determine by preparing a report listing candidates in numeric order of appropriateness (from most to least appropriate) and including such other supporting material as the Nomination Committee considers relevant, in respect of each category of Directors under Article 41(a)(i) and (ii) of the Constitution together with a recommended ballot list that complies with By-Law 6.9(f) above. The Appointments Council may request the Nomination Committee to include in the report any other information that the Appointments Council considers to be relevant;
  - (iii) the report required to be prepared pursuant to By-Law 6.9(m)(ii) above shall be delivered to the Secretary no later than 6 days prior to the election event;
  - (iv) the Nomination Committee may make such other enquiries to assist in its deliberations as the Nomination Committee, in its discretion, may determine, and shall not be bound by the rules of natural justice; and
  - (v) in the deliberations of the Nomination Committee (which shall not be recorded and shall be confidential) the chair shall not have a deliberative or casting vote.
- (n) On or before the day of the meeting for election of the Board members, the members of the Nomination Committee, or the Chair of the Nomination Committee, will make themselves available to discuss with the Appointments Council the recommendation of candidates and the numeric order of appropriateness.
- (o) The Secretary shall circulate the report of the Nomination Committee to members of the Appointments Council at the meeting for the election of the Board members together with the Prescribed Notice and the Appointments Council shall, in following the Election Rules, have due regard to, but shall not be bound by, the report of the Nomination Committee.

For the avoidance of doubt, irrespective of whether a Member or person who has submitted an application during the Lodging Period or has been recommended by the Nomination Committee, the Appointments Council has the discretion and power to nominate and appoint:

- (i) any Member who has submitted an application during the Lodging Period as a Director pursuant to Article 41(a)(i) of the Constitution; and
  - (ii) any person (not being a Member or employee of CPA Australia) who has submitted an application during the Lodging Period as an External Director pursuant to Article 41(a)(ii) of the Constitution.
- (p) Save in the case of a casual vacancy to be filled pursuant to Article 41(g) of the Constitution, this By-Law 6.9(p) applies if as at the end of a Lodging Period the number of candidates for appointment as Member Directors does not exceed the number of vacancies for Member Directors to be appointed pursuant to Article 41(a)(i) of the Constitution:
  - (i) the Appointments Council shall be immediately notified by the Secretary;
  - (ii) a secret ballot shall be conducted for each of the candidates by the Appointments Council and counted by the Returning Officer in the manner provided in By-Laws 6.2(e) to 6.2(n) inclusive (as those By-Laws are affected by this By-Law 6.9);
  - (iii) a candidate who is approved by the Appointments Council in accordance with its Charter will be declared elected and appointed as a Member Director; and
  - (iv) if a candidate is not approved by the Appointments Council in accordance with its Charter, the Appointments Council must use its best endeavours to appoint an alternative Member or Members (as appropriate) as a Member Director(s) pursuant to Article 41(a)(i) of the Constitution as soon as possible, with assistance from the Nomination Committee as requested by the Secretary. In providing assistance to the Appointments Council, the Nomination Committee must conduct further searches for candidates and use its best endeavours to provide additional recommendations to the Appointments Council as soon as possible.
- (q) Save in the case of a casual vacancy to be filled pursuant to Article 41(g) of the Constitution, this By-Law 6.9(q) applies if as at the end of a Lodging Period the number of candidates for the External Directors does not exceed the number of vacancies for the External Directors that may be appointed pursuant to Article 41(a)(ii) of the Constitution:
  - (i) the Appointments Council shall be immediately notified by the Secretary;
  - (ii) a secret ballot shall be conducted for each of the candidates by the Appointments Council and counted by the Returning Officer in the manner provided in By-Laws 6.2(e) to 6.2(n) inclusive (as those By-Laws are amended by this By-Law 6.9);
  - (iii) a candidate who is approved by the Appointments Council in accordance with its Charter will be declared elected and appointed as an External Director; and
  - (iv) if a candidate is not approved by the Appointments Council in accordance with its Charter, the Appointments Council must use its best endeavours to appoint an alternative person or persons (as appropriate) (not being a Member or employee of CPA Australia) as an External Director(s) pursuant to Article 41(a)(ii) of the Constitution as soon as possible, with assistance from the Nomination Committee as requested by the Secretary. In providing assistance to the Appointments Council, the Nomination Committee must conduct further searches for candidates and use its best endeavours to provide additional recommendations to the Appointments Council as soon as possible.
- (r) The Appointments Council shall inform the Secretary of the names of the persons it has appointed as Directors by the Closing Date or as soon as the person is

appointed a Director in accordance with By-Law 6.9(p)(iv) or 6.9(q)(iv), who shall in turn inform the President as soon as possible.

6.10 Director appointed under Article 57(b) of the Constitution

- (a) Any Director appointed by the Board to fill a vacancy under Article 57(b) of the Constitution (Board Appointed Director) shall remain a Director until the earlier of:
  - (i) the date on which the Director who vacated office would have retired in accordance with the Constitution and these By-Laws; and
  - (ii) the date by which the Appointments Council appoints a new Director to replace the Board Appointed Director under Article 41 of the Constitution.
- (b) The Board shall as soon as practicable following any appointment of a Board Appointed Director notify Members of the appointment of the Board Appointed Director and the term during which the Board Appointed Director will retain office.

## Part 7 Form of Proxy

Unless resolved by the Board in a particular instance, for the purposes of the Constitution and these By-Laws every instrument of proxy shall be in the form or to the effect of Form 2 annexed.

## Part 8 Divisional Councils

### 8.1 Powers of Divisional Councils

Each Divisional Council:

- (a) may (in addition to any meetings called under By-Laws 8.9(a)(vi) and 8.9(b)), once every year, hold a meeting of Members attached to the Division which the Divisional Council represents (of which not less than 21 clear days' notice has been given), the purpose of which shall be to discuss any matters affecting the affairs of the Division; and
- (b) shall otherwise have such powers and duties as determined by the Board from time to time.

### 8.2 Filling of vacancies on Divisional Councils

- (a) Vacancies caused by retirements by rotation pursuant to Article 64 of the Constitution shall be filled by electing replacements by no later than 31 December during the calendar year immediately prior to the vacancies arising. The elections shall be conducted in the manner prescribed by Part 6 of these By-Laws. Divisional Councillors so elected shall take office on 1 January in the following calendar year.
- (b) Any vacancy occurring in a Divisional Council by the retirement of a Divisional Councillor by rotation under Article 64 of the Constitution and not filled pursuant to By-Law 8.2(a) may be filled by such Divisional Council appointing a Member attached to that Division who shall retain office as a Divisional Councillor until 31 December immediately following that person's appointment, but if the appointment on that basis would be less than 4 months, then until 31 December in the year after that person's appointment.
- (c) Any casual vacancy occurring in the Divisional Council may be filled by such Divisional Council appointing a Member attached to that Division, who shall retain office as a Divisional Councillor until 31 December immediately following that person's appointment, but if the appointment on that basis would be less than 4 months, then until 31 December in the year after that person's appointment.
- (d) A Divisional Council may at any time and from time to time appoint a Member attached to that Division as an additional Divisional Councillor provided that the total number of Divisional Councillors shall not at any time exceed the number determined by the Board pursuant to Article 63 of the Constitution. Any Divisional Councillor so appointed shall hold office only until 31 December immediately following that person's appointment, but if the appointment on that basis would be

less than 4 months, then until 31 December in the year after that person's appointment.

### 8.3 Meetings of Divisional Councils

- (a) Subject to these By-Laws, a Divisional Council may meet, adjourn and otherwise regulate its meetings as it thinks fit provided that each Divisional Council must meet at least once every 3 months.
- (b) A Divisional General Manager must call a Divisional Council meeting on the request of the following person(s) from that Division:
  - (i) the Divisional President;
  - (ii) a Divisional Deputy President; or
  - (iii) the number of Divisional Councillors which is sufficient to form of quorum under By-Law 8.3(i).
- (c) Notice of a Divisional Council meeting must be given to each Divisional Councillor (except a Divisional Councillor on leave of absence approved by the Division). Notice of a Divisional Council meeting may be given in person, or by post or by telephone, fax or other electronic means.
- (d) A Divisional Councillor may waive notice of a Divisional Council meeting or notice of a Divisional Council meeting, as required, by giving notice to that effect to the Division in person or by post or by telephone, fax or other electronic means.
- (e) A Divisional Councillor who attends a meeting of a Divisional Council waives any objection they may have to a failure to give notice of the meeting.
- (f) Anything done (including the passing of a resolution) at a Divisional Council meeting is not invalid because either or both a person does not receive notice of the meeting or the Division accidentally does not give notice of the meeting to a person.
- (g) Each Divisional Councillor by consenting to be a Divisional Councillor consents to the holding of a Divisional Council meeting using any technology (or any combination of technologies) which permits each Divisional Councillor to communicate with every other participating Divisional Councillor. A Divisional Councillor may withdraw the consent given pursuant to this By-Law 8.3(g).
- (h) If a Divisional Council meeting is held in 2 or more places linked together by any technology consented to by all Divisional Councillors or any combination of any such technologies:
  - (i) a Divisional Councillor present at one of the places is taken to be present at the meeting unless and until the Divisional Councillor states to the chair of the meeting that the Divisional Councillor is discontinuing their participation in the meeting; and
  - (ii) the chair of that meeting may determine at which of those places the meeting will be taken to have been held, provided that at least one of the persons present at the meeting was at that place for the duration of the meeting.
- (i) The quorum for a meeting of a Divisional Council shall be equal to half of the total number of Divisional Councillors elected to that Divisional Council (if this number is not a whole number, then it shall be rounded down). A quorum for a Divisional Council meeting must be present at all times during the meeting.
- (j) A Divisional Council shall cause to be regularly entered, in books provided for the purpose, minutes of the proceedings of its meetings. The minutes of any meeting of a Divisional Council signed by the chair of the succeeding meeting of the Divisional Council shall, unless the contrary is proved, be conclusive evidence of the proceedings recorded in those minutes.

## 8.4 Chair of Divisional Council meetings

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

## 8.5 Divisional Council, Appointments Council and Council of Presidents resolutions

- (a) A resolution of a Divisional Council is passed if more votes are cast by Divisional Councillors entitled to vote in favour of the resolution than against it.
- (b) Subject to this By-Law 8.5, each Divisional Councillor present has one vote on a matter arising at that Divisional Council meeting. The Divisional Councillors will vote in the manner directed by the chair unless a Councillor demands a poll in which case a poll will be taken and the result of the poll is a resolution of the meeting. A poll demanded on a resolution at a meeting of Divisional Councillors must be taken in the manner and at the time and place the chair of the meeting directs.
- (c) Subject to By-Law 8.9, in case of an equality of votes on a resolution at a Divisional Council meeting, the chair of that meeting has a casting vote on that resolution in addition to any vote the chair has in their capacity as a Divisional 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.
- (d) Appointments Council and Council of Presidents Resolutions
  - (i) Appointments Council
    - (A) Subject to Article 61(l) of the Constitution, resolutions of the Appointments Council are decided by a majority of votes of all Councillors currently in office, present at the meeting. The President has no right to vote at meetings of the Council under Article 61(a) of the Constitution.
    - (B) Subject to this By-Law 8.5(d)(i) and Article 61 of the Constitution, each Appointments Councillor present (including through the use of any technology) has one vote on a matter arising at that Appointments Council meeting; and
  - (ii) Council of Presidents
 

A resolution of the Council is passed if more votes are cast by Councillors entitled to vote in favour of the resolution than against it. Each Council of Presidents member present (including through the use of any technology) has one vote on a matter arising at that Council of President's meeting.

## 8.6 Valid proceedings

- (a) An act at any meeting of a Divisional Council, or a committee of a Divisional Council, or an act of any person acting as a Divisional Councillor, is not invalidated by:
  - (i) a defect in the appointment or continuance in office of a person as a Divisional Councillor, a member of the committee or of the person so acting; or
  - (ii) a person so appointed being disqualified or not being entitled to vote, if that circumstance was not known by the Divisional Council, committee or person (as the case may be) when the act was done.
- (b) The continuing Divisional Councillors may act notwithstanding any vacancy in their number, provided that not less than one-half of the members thereof continue in office. If there are less than one-half of the members continuing in office, the

Divisional Council must not act except in emergencies or to appoint Divisional Councillors up to the minimum of one-half of the members thereof.

#### 8.7 Written resolutions of Divisional Councils

- (a) A Divisional Council may pass a resolution without a Divisional Council meeting being held if notice in writing of the resolution is given to all Divisional Councillors and a majority of the Divisional Councillors entitled to vote on the resolution (not being less than the number required for a quorum at a Divisional Council meeting) sign a document containing a statement that they are in favour of the resolution set out in the document.
- (b) A resolution pursuant to By-Law 8.7(a) may consist of several documents in the same form each signed by one or more Divisional Councillors and is effective when signed by the last of the Divisional Councillors constituting the majority of the Divisional Councillors. A facsimile transmission or other document produced by electronic means under the name of a Divisional Councillor with their authority is taken to be a document signed by the Divisional Councillor for the purposes of By-Law 8.7(a) and is taken to be signed when received by the Division in legible form.

#### 8.8 Termination of office of Divisional Councillors

A Director of the Board cannot, while serving as a Director, hold a position as a Divisional Councillor. A person ceases to be a Divisional Councillor if:

- (a) the person:
  - (i) ceases to be attached to the Division;
  - (ii) ceases to be a Member;
  - (iii) is elected as a Director to the Board (Persons holding the office of a Director before 31 March 2023 may continue to hold office as a Director until the expiry of their respective terms provided, they have ceased to be a Divisional Councillor by 31 March 2023);
  - (iv) fails to attend 3 consecutive meetings of the Divisional Council of which they are a member, without the consent of that Divisional Council;
  - (v) resigns by notice in writing to CPA Australia;
  - (vi) is not re-elected pursuant to Article 64 of the Constitution on the expiry of their term in office;
  - (vii) is requested in writing by all the other Divisional Councillors of that Division to resign, in such case that Divisional 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 Divisional Councillor requests such a meeting to be held;
  - (viii) becomes Insolvent;
  - (ix) becomes a person of unsound mind or a person whose property is liable to be dealt with pursuant to a law about mental health; or
  - (x) is, or becomes, an employee of CPA Australia;
- (b) 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 their office as a Divisional Councillor is to be vacated;
- (c) their membership subscription is overdue for 60 days or more; or
- (d) their membership is suspended.

#### 8.9 Election of Divisional President and Divisional Deputy President

- (a) Prior to the 31 December in each calendar year, each Divisional Council:
  - (i) shall elect a Divisional President; and

- (ii) may elect up to 2 Divisional Deputy Presidents, from amongst:
  - (iii) those Divisional Councillors who are not retiring at the end of that calendar year; and
  - (iv) those persons who have been elected during that year as new Divisional Councillors for terms commencing on 1 January in the following calendar year.
- (b) Each person so elected as Divisional President or Divisional Deputy President pursuant to By-Law 8.10(a) shall hold office for a term of 1 year commencing on 1 January of the following calendar year and ending on 31 December in that following calendar year. Prior to 31 December in that following calendar year, the term of each such Divisional President or Divisional Deputy President may be extended for a further 1 year term by election of the Divisional Council, provided that the Divisional President or Divisional Deputy President (as the case may be) is either:
  - (i) not required to retire from office as a Divisional Councillor pursuant to Article 64(a) of the Constitution on 31 December of that following calendar year; or
  - (ii) required to retire from office as a Divisional Councillor pursuant to Article 64(a) on 31 December of that following calendar year but has been reappointed as a Divisional Councillor in accordance with the Constitution, but each Divisional President can only hold office for a maximum of 2 consecutive years and each Divisional Deputy President can only hold office for a maximum of 4 consecutive years.
- (c) If a casual vacancy occurs for the position of Divisional President, or Divisional Deputy President during the term of their office, the relevant Divisional Council may appoint a Divisional President, or Divisional Deputy President to fill the casual vacancy for as long as the vacating officeholder would have retained office if no vacancy had occurred.
- (d) All such elections shall be conducted in the manner set out in Part 6 of these By-Laws but By-Law 6.2(c) shall be read and construed with the words “If the Secretary is not present at the meeting then the Returning Officer may declare the election, record the result and provide that record to the Chair” at the end of the second last sentence. The last sentence shall be read and construed with the words “or Returning Officer’s” before the word “record” on the last line.

#### 8.10 Disclosure of interests

A Divisional Councillor who has a material personal interest in a matter that is being considered by a Divisional Council must notify the other Divisional Councillors of that interest, unless the Divisional Councillor has already notified the other Divisional Councillors of the nature and extent of the interest and its relationship to the matter being considered by the Divisional Council.

## Part 9 Public Accounting Services

### 9.1 Provision of Public Accounting Services

- (a) Subject to By-Law 9.1(c), a Member may only provide Public Accounting Services within or for the Commonwealth of Australia or New Zealand (whether or not for reward) if the Member holds a current Public Practice Certificate in the relevant jurisdiction. For the avoidance of doubt a practitioner providing Public Accounting Services from a country outside Australia or New Zealand for a client within Australia or New Zealand, must have Public Practice Certificates for each of the jurisdictions for which they provide the services. The provision of the services must comply with the relevant Australian and/or New Zealand standards and legislation.
- (b) Subject to By-Law 9.1(c), a Member who is Affiliated with any Public Practice Entity must:



- (i) hold a current Public Practice Certificate; and
  - (ii) ensure that any such Public Practice Entity is an Approved Practice Entity.
- (c) By-Laws 9.1(a) and (b)(i) do not apply:
- (i) for so long as a Member holding an Allocated Membership Status of at least Certified Practising Accountant (CPA) status, being also a member of a body specified in Appendix 1, is permitted by the constitution of such body to provide Public Accounting Services, and the Member has notified the Board of such conduct and permission;
  - (ii) for so long as a Member holding an Allocated Membership Status of at least Certified Practising Accountant (CPA) status, holds a current policy of professional indemnity insurance and the aggregate gross fees rendered by the Member and all Public Practice Entities with which the Member is Affiliated during the calendar year in which the Public Accounting Services are provided, in consideration for the provision of Public Accounting Services, does not exceed the Prescribed Amount and the Member does not advertise or hold their services out to the public; or
  - (iii) to any Member who was entitled to the exemption under By-Law 9.1(c)(i) prior to The Institute of Public Accountants being removed for Appendix 1, but subject to such terms and conditions as the Board determines (including regarding compliance with CPA Australia's Quality Review program).

## 9.2 Direction to apply for Public Practice Certificate

The Board may require a Member to apply for a Public Practice Certificate by giving written notice to the Member. A Member must apply for a Public Practice Certificate in accordance with By-Law 9.4 within 20 Business Days of receiving any such notice.

## 9.3 Approved Practice Entities

A Public Practice Entity is an Approved Practice Entity for the purpose of these By-Laws if (and only if) so approved by the Board in writing in every case upon application for approval being submitted by a Member Affiliated with the Public Practice Entity and for so long as:

- (a) Being a partnership, the partners of the partnership comprise:
  - (i) only Members who hold a Public Practice Certificate; or
  - (ii) at least one Member who holds a Public Practice Certificate together with only the following persons (**Approved Controllers**):
    - A. Members (who do not hold a Public Practice Certificate but who are also members of a body specified in Appendix 1 and are permitted by the constitution of such body to provide Public Accounting Services);
    - B. such members of a body specified in Appendix 2 as shall be permitted by the constitution of such body to provide Public Accounting Services; and/or
    - C. such other person or entity as the Board may, upon such terms and conditions as the Board may in the discretion of the Board determine, approve either generally or in any particular case taking into account, in the case of a natural person, the following matters:
      - (1) the tertiary or other professional qualifications possessed by the person;
      - (2) competence, experience or skill demonstrated by the person in their profession or calling;

- (3) the commercial, community or educational status of the person; and
    - (4) such other matters as the Board may prescribe either generally or in any particular case;
  - (iii) a body corporate or bodies corporate complying with By-Law 9.3(b); and/or
  - (iv) a trust or trusts complying with By-Law 9.3(c).
- (b) Being a body corporate:
  - (i) the directors of which comprise:
    - A. only Members who hold a Public Practice Certificate; or
    - B. at least one Member holding a Public Practice Certificate together only with Approved Controllers; and
  - (ii) any change in Control:
    - A. must be notified to CPA Australia by no later than 10 Business Days prior to the change occurring, accompanied by the Structural Profile applying after the change; and
    - B. will not be effective unless so notified to CPA Australia; and
  - (iii) Public Accounting Services shall be provided at all times in accordance with the minimum professional, ethical and technical requirements from time to time contained in these By-Laws, Code of Professional Conduct and all other rules and pronouncements contained in or made under authority of the Constitution.
- (c) Being a trust:
  - (i) the trustee(s) of which comprise:
    - A. a Member holding a Public Practice Certificate or Members holding Public Practice Certificates;
    - B. a body corporate (or bodies corporate) complying with By-Law 9.3(b);
    - C. a Member (or Members) holding a Public Practice Certificate and a body corporate (or bodies corporate) complying with By-Law 9.3(b); or
    - D. only a Member (or Members) holding a Public Practice Certificate and/or a body corporate (or bodies corporate) complying with By-Law 9.3(b) and an Approved Controller or Approved Controllers; and
  - (ii) which is Controlled by a Member holding a Public Practice Certificate or Members holding Public Practice Certificates or at least one Member holding a Public Practice Certificate together with Approved Controllers; and
  - (iii) any change in control:
    - A. must be notified to CPA Australia by no later than 10 Business Days prior to the change occurring, accompanied by the Structural Profile applying after the change; and
    - B. will not be effective unless so notified to CPA Australia; and
  - (iv) Public Accounting Services shall be provided at all times in accordance with the minimum professional, ethical and technical requirements from time to time contained in these By-Laws, Code of Professional Conduct

and all other rules and pronouncements contained in or made under authority of the Constitution.

#### 9.4 Issue of Public Practice Certificates

(a) A Public Practice Certificate will be issued to a Member by the Board for an initial period not exceeding 12 months expiring on 31 December in the calendar year in which the Public Practice Certificate is issued and will be capable of renewal on an annual basis thereafter so long as the Member is not in default of their continuing obligations set out in By-Law 9.5. Every applicant for issue of a Public Practice Certificate (including following cancellation of a previously held Public Practice Certificate) must:

- (i) apply in writing in the form from time to time prescribed for the purpose and pay the prescribed application fee (if any) and the prescribed subscription (if any);
- (ii) hold an Allocated Membership Status of at least "Certified Practising Accountant";
- (iii) if the applicant has within the last 5 years or is proposing to migrate from outside the Commonwealth of Australia to within the Commonwealth of Australia, or from outside New Zealand to within New Zealand, pursuant to By-Law 3.14, provide evidence satisfactory to the Board (whether generally or in any particular case) of having passed, within the last 5 years immediately preceding the application, examinations approved by the Board in the subjects of tax and company law procedures applicable to the jurisdiction of the Division to which they are or would be attached following such migration and if none, as applying generally in the Commonwealth of Australia or New Zealand as the case may be;
- (iv) provide evidence satisfactory to the Board of ability to satisfy the ongoing requirements referable to holders of a Public Practice Certificate contained in By-Law 9.5;
- (v) provide evidence satisfactory to the Board of having for a period of at least 3 years within the last 8 years immediately preceding the application been engaged in full time employment in an area of work that includes provision of Public Accounting Services;
- (vi) if the applicant has previously held a Public Practice Certificate, satisfy the Board that, within the 12 months immediately prior to the application, the Member has completed 40 hours of Continuing Professional Development referable to Public Accounting Services (which will be taken into account in calculating compliance with the general requirement for Continuing Professional Development pursuant to By-Law 4.1);
- (vii) if the Member is or intends to be Affiliated with a Public Practice Entity which provides or it is proposed will provide Public Accounting Services, provide evidence satisfactory to the Board that such entity is eligible to be approved as an Approved Practice Entity pursuant to By-Law 9.3;
- (viii) possess such other qualifications or comply with such other conditions as the Board may prescribe either generally or in any particular case;

and, unless the applicant last held a Public Practice Certificate (if at all) less than 5 years prior to the making of the application, the applicant must also:

- (ix) provide evidence satisfactory to the Board of having successfully completed, no more than 8 years prior to the date of application, the Public Practice Program by:
  - A. direct participation; or
  - B. being granted dispensations approved by the Board in its discretion (whether generally or in any particular case) in respect

of the applicant having undertaken a corresponding program conducted by one of the bodies of accountants listed in Appendix 3 or such other professional practice qualification program as the Board may from time to time approve;

and that the applicant;

- C. was not during the 8 years prior to the date of application subject to an outstanding Quality Review; and
  - D. has during the 8 years prior to the date of application met any additional competency requirements prescribed by the Board.
- (b) The Board may issue, re-issue, refuse to issue or re-issue, cancel or suspend for any period a Public Practice Certificate upon such terms and conditions as the Board deems fit. The Public Practice Certificate of any Member ceasing for any reason to be a Member will automatically be cancelled upon such cessation. Any refusal, cancellation or suspension, including by reason of breach by the Member concerned of the continuing requirements of By-Laws 9.5(a) to 9.5(e) inclusive, must be notified to the Member concerned within 5 Business Days of the refusal, cancellation or suspension being made, accompanied by reasons for the same, provided always the giving of notice shall not be a prerequisite for nor in any way affect the validity of any such refusal, cancellation or suspension.
- (c) Each Public Practice Certificate is and will remain the property of CPA Australia and the Board may at any time call for and compel its production and delivery and may alter or amend the same or issue a replacement. Any Member or former Member who ceases to be a Member, or whose Public Practice Certificate is suspended or cancelled must return the certificate to the Board. A Member must not make or allow to be made any photographic or other imitation of their Public Practice Certificate.
- (d) The Board delegates (non-exclusively) the powers set out in By-Law 9.4(a) to 9.4(c) inclusive to the Chief Executive Officer or their delegate. A Member aggrieved by a decision of the Board (including its delegate) to refuse to issue or re-issue, cancel or suspend a Public Practice Certificate will have the right of appeal to an Appeals Tribunal exercisable pursuant to By-Law 5.7 in the same manner as an appeal from a Determination of a Disciplinary Tribunal and upon the same terms contained in By-Law 5.7 as can be applied to the context (including the power to make a Determination in respect of costs and expenses reasonably incurred by CPA Australia in the investigation and Determination of the matter), but without publication as provided by By-Law 5.9.

#### 9.5 Rights and responsibilities of holders of a Public Practice Certificate

Every Member holding a current Public Practice Certificate must, for so long as the Member holds the Public Practice Certificate:

- (a) hold a current enforceable policy of professional indemnity insurance which complies with By-Law 9.8;
- (b) in relation to a Quality Review relating to that Member, comply with all Quality Review steps and requirements and successfully complete a periodic Quality Review within the Quality Review Prescribed Timeframes;
- (c) do all acts, matters and things necessary to maintain an Allocated Membership Status of at least "Certified Practising Accountant";
- (d) comply with any and all laws, statutes, regulations, standards, regulatory requirements, undertakings given to any regulator and/or codes which apply to a Member relating to Public Accounting Services having force in the place in which the Member offers Public Accounting Services including by payment of any applicable fees or levies; and
- (e) if Affiliated with an Approved Practice Entity submit to the Board within 10 Business Days prior to any change of Control in the Approved Practice Entity, and as and

when from time to time required by the Board (and at least annually within the time prescribed for payment of annual subscriptions by Members), a Structural Profile in respect of the Approved Practice Entity and, if so required, evidence satisfactory to the Board that the Approved Practice Entity remains so;

- (f) be permitted to use, by themselves, such Intellectual Property of CPA Australia comprising:
- (i) the designation Certified Practising Accountant; and
  - (ii) the logo specifically applicable to providing Public Accounting Services or such other logos that may be approved by the Board from time to time;
- as licensee under limited licence from CPA Australia, provided always such use:
- (iii) is strictly in accordance with the Guidelines (and for the avoidance of doubt, any use not in accordance with the Guidelines is prohibited);
  - (iv) is solely in relation to providing Public Accounting Services;
  - (v) may be determined and the licence of user revoked upon 2 Business Days' notice from the Board to the Member concerned without the necessity of ascribing a reason;
  - (vi) ends and the licence of the user is automatically revoked (without the necessity for any notice) upon the relevant Public Practice Certificate being cancelled or suspended or upon the Member concerned ceasing for any reason to be a Member or suffering a suspension of membership; and
  - (vii) is strictly only by the Member holding a current Public Practice Certificate and the Member may not permit, enable or allow any other person whether by licence or in any other way (including but not limited to any franchise arrangement), to use the Intellectual Property of CPA Australia referred to in By-Law 9.5(f).

#### 9.6 Additional responsibilities of holders of Limited Public Practice Certificates

A Member who holds a Limited Public Practice Certificate must ensure that the aggregate gross fees rendered by the Member and all Public Practice Entities with which the Member is Affiliated during any Annual Period in respect of which the Member holds a Limited Public Practice Certificate, in consideration for the provision of Public Accounting Services, does not exceed the Prescribed Limited Amount.

#### 9.7 Use of Intellectual Property by Approved Practice Entities

- (a) A Member who is Affiliated with an Approved Practice Entity may apply to the Board for (and on such application the Board, if it is satisfied that the Approved Practice Entity is a Majority Approved Practice Entity, may grant) permission for the Approved Practice Entity to use such Intellectual Property of CPA Australia comprising:
- (i) the designation Certified Practising Accountant; and
  - (ii) the logo specifically applicable to providing Public Accounting Services or such other logos that may be approved by the Board from time to time;
- as licensee under limited licence from CPA Australia, provided always such use:
- (iii) is strictly in accordance with the Guidelines (and for the avoidance of doubt, any use not in accordance with the Guidelines is prohibited);
  - (iv) is solely in relation to providing Public Accounting Services;
  - (v) may be determined and the licence of user revoked upon 2 Business Days' notice from the Board to the Approved Practice Entity without the necessity of ascribing a reason; and

- (vi) ends and the licence of the user is automatically revoked (without the necessity for any notice) upon the Approved Practice Entity ceasing to be a Majority Approved Practice Entity.
- (b) Subject to By-Law 9.7(c), an Approved Practice Entity which became an Approved Practice Entity before 1 January 2010 may use such Intellectual Property of CPA Australia comprising:
- (i) the designation Certified Practising Accountant; and
  - (ii) the logo specifically applicable to providing Public Accounting Services or such other logos that may be approved by the Board from time to time;
- as licensee under limited licence from CPA Australia, provided always such use:
- (iii) is strictly in accordance with the Guidelines (and for the avoidance of doubt, any use not in accordance with the Guidelines is prohibited);
  - (iv) is solely in relation to providing Public Accounting Services; and
  - (v) may be determined and the licence of the user revoked upon 2 Business Days' notice from the Board to the Approved Practice Entity without the necessity of ascribing a reason.
- (c) By-Law 9.7(b) will cease to apply to an Approved Practice Entity if and when any change in:
- (i) if the Approved Practice Entity is a body corporate:
    - A. the directors of the Approved Practice Entity; or
    - B. the holdings of voting shares in the Approved Practice Entity;
  - (ii) if the Approved Practice Entity is a partnership, the partners of the Approved Practice Entity;
  - (iii) if the Approved Practice Entity is a trust:
    - A. the trustee(s) of the Approved Practice Entity (and if the a trustee is a body corporate, the directors of that body corporate);
    - B. the identity of the person(s) able to exercise or control the exercise the right of appointment pursuant to which the trustee(s) of the Approved Practice Entity is/are appointed or removed; or
    - C. if the Approved Practice Entity is a unit trust, there is any change in the holdings of units in the Approved Practice Entity which carry a right to vote at ordinary unit holder meetings;
  - (iv) the identity of the person(s) able to Control the Approved Practice Entity; or
  - (v) the identity of the person(s) who control the quality of the work performed by the Approved Practice Entity,
- occurs after 1 January 2010.
- (d) A Member who is Affiliated with any Public Practice Entity must ensure that the Public Practice Entity does not in any way use such Intellectual Property of CPA Australia comprising:
- (i) the designation Certified Practising Accountant; or
  - (ii) the logo specifically applicable to providing Public Accounting Services or such other logos that may be approved by the Board from time to time,
- unless the Board has granted permission for that Public Practice Entity to use such Intellectual Property pursuant to By-Law 9.7(a) or By-Law 9.7(b) applies to that Public Practice Entity.

## 9.8 Professional Indemnity Insurance

- (a) Subject to By-Law 9.8(b), every Member providing Public Accounting Services or who holds a current Public Practice Certificate must hold a current enforceable policy of professional indemnity insurance that satisfies at least the minimum requirements set out in By-Law 9.8(c).
- (b) By-Law 9.8(a) does not apply to any Member to whom By-Law 9.1(c)(ii) applies.
- (c) The minimum requirements, unless otherwise specified by the Board in any particular case, for a policy of professional indemnity insurance are:

- (i) the minimum sum insured shall be the greater of:
- A. the sum of NZ\$1,000,000 for New Zealand based members;
- B. for Australian based members:

|  | <b>For Australian based members not providing audit, assurance services</b> | <b>For Australian based members providing audit, assurance services</b> |
|--|---|---|
| If the member is in an Approved Practice Entity with practice fee income for the prior year of less than \$10 million. | \$2 million   | \$2 million   |
| If the member is in an Approved Practice Entity with practice fee income for the prior year of between \$10m-\$20m     | \$10 million  | \$10 million  |
| If the member is in an Approved Practice with practice fee income for the prior year of more than \$20m                | \$20 million  | \$75 million  |

- C. any sum from time to time prescribed by a professional standards scheme or an otherwise prescribed adequate cover for compensation claims under any legislative enactment for the provision of a particular Public Accounting Services activity having effect in the Division to which the Member is attached; and
- D. any sum from time to time prescribed by the Board either generally or in any particular instance;
- (ii) the insured must be the relevant Member, any Approved Practice Entity with which the Member is Affiliated, all employees of the Member, all Directors and officers of any Approved Practice Entity with which the Member is Affiliated, all partners of any Approved Practice Entity with which the Member is Affiliated, contractors of the Member who are involved in the provision of Public Accounting Services, all employees of any Approved Practice Entity with which the Member is Affiliated and all contractors of any Approved Practice Entity with which the Member is Affiliated who are involved in the provision of Public Accounting Services;
- (iii) an insured who is providing Public Accounting Services or who holds a current Public Practice Certificate under By-Law 9.8(a)
- A. in Australia, must hold a policy of professional indemnity insurance underwritten by a general insurer or insurers authorised by APRA in the Register of General Insurers and Authorised Non-Operating Holding Companies; or

- B. in New Zealand, must hold a policy of professional indemnity insurance underwritten by a general insurer or insurers licensed by the Reserve Bank of New Zealand and contained in the Register of Licensed Insurers; or

unless otherwise approved in writing by CPA Australia having regard to the relevant Professional Standards Scheme, applicable Professional Standards legislation or any regulatory guidance as may be published by the Professional Standards Council in Australia or its equivalent body in New Zealand in respect of Professional Indemnity Insurance; and

- (iv) there must be terms (save only to the extent the Board in any particular case otherwise allows) providing for:
- A. A retroactive date no later than 7 years before the beginning of the period of insurance;
  - B. an excess for each and every claim not exceeding the greater of:
    - (1) 3% of the gross income of the insured in the immediately prior year; and
    - (2) 1% of the policy limit;
  - C. cover with respect to losses arising out of the dishonesty of:
    - (1) all employees of the Member; and
    - (2) all contractors engaged by the Member who are directly involved in the provision of Public Accounting Services by the relevant Approved Practice Entity;
    - (3) all employees of any Approved Practice Entity with which the Member is Affiliated;
    - (4) all contractors engaged by any Approved Practice Entity with which the Member is Affiliated who are directly involved in the provision of Public Accounting Services by the relevant Approved Practice Entity; and
    - (5) all natural persons (other than the Member themselves) who are:
      - (I) Affiliated with any Approved Practice Entity with which the Member is Affiliated;
      - (II) partners of any Approved Practice Entity (which is a partnership) with which the Member is Affiliated;
      - (III) directors and officers of any Approved Practice Entity with which the Member is Affiliated; or
      - (IV) a trustee of any Approved Practice Entity (which is a trust) with which the Member is Affiliated;
  - D. one or more automatic reinstatements following a claim;
  - E. except as otherwise provided for by By-Law 4.5, indemnity to attach to any civil liability arising out of or in any way related to the provision of Public Accounting Services by the insured; and
  - F. for any policy issued from and after 8 October 2017 defence costs must be 'in addition' to the minimum limit or the level of cover must be sufficiently increased to no less than 50% of the minimum limit to take into account these costs.



- (d) After a Member ceases to provide Public Accounting Services, or ceases to practice or retires or the Member's Approved Practice Entity merges with another Entity, the Member must ensure they maintain a policy of professional indemnity insurance for a period of not less than 7 years where the Member's liability for the provision of Public Accounting Services previously provided will not otherwise be covered by a future policy.
- (e) A Member required by By-Law 9.8(a) to hold a current policy of professional indemnity insurance must provide to CPA Australia:
  - (i) unless otherwise not required by CPA Australia, an original certificate of currency of such policy of insurance or such other evidentiary document approved by the Board;
  - (ii) notification of any cancellation, lapse or failure to renew such policy of insurance within 10 Business Days of that event;
  - (iii) an authorisation (remaining current as a continuing requirement) in such form as CPA Australia may from time to time require the relevant insurer to provide to any officer of CPA Australia information upon request relating to the identity of the assured, currency, sums insured and terms of such policy of insurance; and
  - (iv) such further details and in such form as may be required by CPA Australia from time to time.
- (f) A Member who receives a claim for or above the minimum sum insured described in By-Law 9.8(c)(i), must promptly notify CPA Australia of the claim, the amount of the claim and sufficient claim details to enable CPA Australia to understand the nature of the claim.

## **Part 9A Licensed auditors under the Auditor Regulation Act 2011 (NZ)**

### **9A.1 Licensed auditors**

A Member may only act as the auditor of a New Zealand FMC audit (as defined in section 6 of the Auditor Regulation Act 2011 (NZ) ("the ARA")) in accordance with:

- (a) a licence issued under the ARA; or
- (b) any applicable trans-Tasman mutual recognition arrangements for the time being in force.

### **9A.2 Interpretation consistent with the ARA**

- (a) Insofar as they apply to a Member who is a licensed auditor under the ARA, these By-Laws shall be interpreted consistently with the requirements of the ARA and any associated regulations.
- (b) In the event of any conflict between these By-Laws and the requirements of the ARA or any associated regulations, the ARA and/or associated regulations shall prevail.

### **9A.3 Issue of licence to New Zealand-based Members**

- (a) A licence under the ARA may be issued to a Member with CPA status by the Board for an initial period of up to 5 years and will be capable of renewal. Every applicant for a licence must:
  - (i) apply in writing in the form from time to time prescribed for the purpose and pay the prescribed application fee, registration fee and subscription (if any);
  - (ii) be ordinarily resident (as defined in section 6(3) of the ARA) in New Zealand;
  - (iii) hold a current CPA Australia Public Practice Certificate;

- (iv) meet the minimum standards for licensed auditors prescribed by the Financial Markets Authority under the ARA;
  - (v) satisfy the Board that they are a fit and proper person to hold a licence, including attesting whether there are any adverse matters that are relevant to their suitability to hold a licence; and
  - (vi) satisfy the Board that they are capable of meeting the mandatory conditions for licensed auditors prescribed by the Financial Markets Authority under the ARA, and any additional conditions that the Board may prescribe either generally or in any particular case.
- (b) If an applicant has previously held a licence, they must also:
- (i) attest to compliance with the conditions of their licence; and
  - (ii) satisfy the Board that they have complied with any ongoing competence requirements prescribed by the Financial Markets Authority under the ARA.

#### 9A.4 Additional responsibilities of a licensed auditor

In addition to the responsibilities of a Member holding a Public Practice Certificate, a licensed auditor must:

- (a) comply with any and all laws and standards relating to licensed auditors in New Zealand and the audit of New Zealand issuers;
- (b) comply with the conditions of their licence;
- (c) satisfactorily complete any ongoing competence requirements for the time being prescribed by the Financial Markets Authority under the ARA;
- (d) immediately notify the Board of any change to their details as they appear on the Register of Licensed Auditors; and
- (e) immediately notify the Board of any breach of an applicable law or standard during the conduct of an issuer audit, or any other adverse matter that may be relevant to their fitness to hold a licence.

#### 9A.5 Variation, suspension and cancellation

- (a) Subject to By-Law 9A.5(b), the Board may, at any time after the licence is issued:
- (i) vary, remove, add to, or substitute any conditions of the licence;
  - (ii) suspend a licence issued to a person on the grounds set out in section 21 of the ARA; or
  - (iii) cancel a licence issued to a person on the grounds set out in section 20 of the ARA.
- (b) The powers in By-Law 9A.5(a) may not be exercised unless the Board has:
- (i) given the licensed auditor at least 10 working days' written notice that it may exercise one of those powers and the reasons it is considering exercising one of those powers; and
  - (ii) given the licensed auditor or their representative the opportunity to make written submissions on the matter within that notice period; and
  - (iii) given, in the case of a proposed suspension or cancellation, the licensed auditor or their representative an opportunity to be heard on the matter within that notice period.

#### 9A.6 Delegation of powers

The Board delegates (non-exclusively) the powers set out in By-Law 9A.3 and 9A.5 to the Chief Executive or their delegate.

## 9A.7 Appeals

- (a) A Member aggrieved by a decision of the Board (including its delegate) to refuse to issue or re-issue, cancel, suspend or impose conditions upon their licence will have the right of appeal to an Appeals Tribunal exercisable pursuant to By-Law 5.6 in the same manner as an appeal from a Determination of a Disciplinary Tribunal and upon the same terms contained in By-Law 5.6 as can be applied to the context (including the power to make a Determination in respect of costs and expenses reasonably incurred by CPA Australia in the investigation and Determination of the matter).
- (b) Nothing in these By-Laws prevents a Member aggrieved by a decision of the Board (including its delegate) to refuse to issue or re-issue, or impose conditions upon a licence from appealing to a New Zealand District Court under section 24 of the ARA.
- (c) In accordance with section 24(2) of the ARA, no appeal to a District Court may be made against a decision by a Disciplinary Tribunal to cancel or suspend a licence issued under this Part.

## 9A.8 Licence to remain the property of CPA Australia

Each licence issued under this Part is and will remain the property of CPA Australia and the Board may at any time call for and compel its production and delivery and may (in accordance with By-Law 9A.5) alter or amend the same or issue a replacement. Any Member whose licence is suspended or cancelled must return the licence to the Board. A Member must not make or allow to be made any photographic or other imitation of their licence.

## 9A.9 Discipline of former Members

- (a) Article 36 of the Constitution and Part 5 of these By-Laws apply (with any necessary modifications) to a person who was a Member (as if that person remained a Member) in relation to conduct occurring while that person was a licensed auditor under this Part.
- (b) Pursuant to section 13 of the New Zealand Institute of Chartered Accountants Act 1996 (which applies to an accredited body under section 64 of the ARA), CPA Australia may enforce an order against a former Member for conduct occurring while that person was a licensed auditor under this Part.
- (c) By-Law 9A survives these By-Laws ceasing to have effect as (or as part of) a contract between a relevant Member (or a person who was a Member) and CPA Australia.

## Part 10 Annual Financial Reporting

### 10.1 Annual Reporting Obligations

CPA Australia must comply with its annual reporting obligations under the Act, Accounting Standards, AASB Interpretations and other authoritative pronouncements of the AASB and Principle 4.2: of the ASX Corporate Governance Principles as it applies from time to time.

### 10.2 Directors' Remuneration

- (a) In addition to By-Law 10.1, CPA Australia must disclose an audited schedule of Directors' remuneration in its annual report. The schedule should be prepared as if CPA Australia had received a direction to disclose the information prescribed under section 202B of the Act. The information presented in the schedule must:
  - (i) be consistent with the requirements of section 202B of the Act;
  - (ii) disclose all remuneration paid to each Director of CPA Australia and its subsidiaries regardless of whether it was paid to the Director in relation to their capacity as a Director or another capacity; and
  - (iii) set out such remuneration as determined in accordance with the Act and with the requirements of AASB 124, Related Party Disclosures.

### 10.3 Key Management Personnel Remuneration

In addition to By-Law 10.1 and 10.2, CPA Australia must disclose remuneration for Key Management Personnel, as defined by AASB 124, consistent with the approach set out for Directors under By-Law 10.2 above.

## Part 11 Miscellaneous

### 11.1 Maximum Costs

The Maximum Costs are:

- (a) in respect of the GMPC or an ICM, the sum of \$10,000 or such other amount from time to time prescribed by the Board and set out on the website of CPA Australia;
- (b) in respect of an OPT, the sum \$7,500 or such other amount from time to time prescribed by the Board and set out on the website of CPA Australia;
- (c) in respect of a Disciplinary Tribunal, the sum of \$50,000 or such other amount from time to time prescribed by the Board and set out on the website of CPA Australia; and
- (d) in respect of an Appeals Tribunal, the sum not exceeding all costs and expenses (including an allowance for the cost of application of internal resources of CPA Australia) actually incurred by CPA Australia in respect of the matter (including, if any, in undertaking Disciplinary Procedures) or such other amount from time to time prescribed by the Board.

### 11.2 Maximum Fine

The Maximum Fine is \$100,000 or such other amount from time to time prescribed by the Board and set out on the website of CPA Australia.

FORM 1

CPA AUSTRALIA LTD  
BALLOT PAPER

ELECTION OF ..... FOR 20.....

Election closes ..... AM/PM ..... Day  
of ..... 20.....

LIST OF CANDIDATES

*(Names to be inserted in alphabetical order of family name)*

*(Retiring candidates seeking re-election to be denoted by means of an asterisk)*

- (Name 1)
- (Name 2)
- (etc)

DIRECTIONS AS TO VOTING

**[Procedural note:** *Select this paragraph if preferential voting applies to the election in question].*

Place the number 1 in the square opposite the name of the candidate of your first preference and place the number 2, 3, 4 (and so on as required) against the names of each subsequent candidate so as to indicate your order of preference for that candidate. Your ballot will not be invalid if you only partially complete the numbering but you must vote for at least one candidate.

**[Procedural note:** *Select this paragraph if first-past the post voting applies to the election in question].*

Place a tick opposite the name of the candidates you vote for. You may select as many candidates as there are positions vacant. Your ballot will not be invalid if you do not select the maximum number of candidates permissible but you must vote for at least one candidate.

Return the completed ballot paper to the Returning Officer as instructed.

**[Procedural note:** *select either or both from alternative (a) and (b) as appropriate for the relevant election]:*

- (a) no later than ..... AM/PM on the ..... day of ..... 20.....; or
- (b) at the meeting during which the election is taking place.

Enclose completed ballot paper in envelope marked "Ballot Paper" and seal the envelope.

Sign slip attached to such envelope, adding full name, address and membership number.

FORM 2

CPA AUSTRALIA LTD
FORM OF PROXY

I, ..... of .....
(full name - please print) (address)

being a member of CPA Australia Ltd (Company) and entitled to attend and vote appoint:

[ ] The Chair of the Meeting (mark box) or if you are NOT appointing the Chair of the Meeting as your proxy, please write the name of the person or body corporate you are appointing as your proxy

..... of .....
(full name - please print) (address)

or failing the person or body corporate named, or if no person or body corporate is named, the Chair of the Meeting, as my proxy to act on my behalf (including to vote in accordance with the following directions or if no directions have been given and to the extent as permitted by the law, as the proxy sees fit) at the ..... (insert whether Annual or Extraordinary) ..... General Meeting of the Company to be held on the ..... day of ..... 20... at (insert address of meeting) and at any adjournment thereof.

Voting Directions

Proxies will only be valid and accepted by the Company if they are signed and received no later than 48 hours before the Meeting. Please see this form for instructions on how to complete and lodge your proxy before marking any boxes with a [X].

Please tick ([X]) one box only for each resolution. Unless otherwise instructed below, the proxy may vote as they think fit, or abstain.

[Ordinary/Special] Resolution

Table with 4 columns: (Details of resolution), For, Against, Abstain. Each column has a checkbox below it.

DATED this ..... day of ..... 20...

Signed: .....

Member Number: .....

Member Name and Address: .....

## HOW TO LODGE YOUR PROXY FORM

The Proxy Form (and any Power of Attorney under which it is signed) must be received at an address below by #..... (insert time) (Melbourne time) on .....(insert date), being not later than 48 hours before the commencement of the Meeting. Any Proxy Form received after that time will not be valid for the scheduled Meeting.

Proxy forms may be lodged # *(state whether online, by email, by mail, fax or another method)*

## HOW TO COMPLETE THIS PROXY FORM

1. You can use the proxy form to appoint someone to attend the meeting on your behalf. A proxy need not be a Member of CPA Australia Ltd and may be an individual or a body corporate. If you do not fill in the box for appointing someone other than the Chair, or your named proxy does not attend the meeting, the Chair of the Meeting will be your proxy.
2. The fact that you lodge a proxy form and/or attend the meeting will be recorded by CPA Australia Ltd and stored and used in accordance with CPA Australia Ltd's privacy policy. The way you vote or your proxy voted will NOT be disclosed or stored by CPA Australia Ltd except on an aggregated basis to determine the outcome of any poll.
3. No member shall be entitled to vote either personally or by proxy if their subscription is overdue for three months or they are otherwise precluded from voting by the operation of Article 31(b) of the Company's Constitution.
4. If the above instrument is signed by an attorney on behalf of a Member, then the authority under which the instrument was signed or a certified copy of that authority must also be delivered to the Company at least 48 hours before the meeting.
5. If you appoint a Body Corporate as your proxy, that body corporate may appoint an individual as its representative to exercise all or any of its powers that it could exercise at the meeting. The representative should bring to the meeting evidence of their appointment, including any authority under which the appointment is signed.

## APPENDIX 1

### **List of Bodies of Accountants for Public Accounting Services purposes**

Chartered Accountants Australia and New Zealand

Financial Planning Association\*

The New Zealand Institute of Chartered Accountants

and any other bodies approved by the Board from time to time

\* Applicable only where the Member holds the status of Certified Financial Planner with the Financial Planning Association and the only services offered by the Member's practice are financial planning services.

## APPENDIX 2

### **List of Bodies of Accountants for Public Accounting Services purposes**

Chartered Accountants Australia and New Zealand

The Institute of Public Accountants#

Financial Planning Association\*

The New Zealand Institute of Chartered Accountants

and any other bodies approved by the Board from time to time

# Applicable only where the non-Member agrees to comply with CPA Australia's Quality Review program.

\* Applicable only where the non-Member holds the status of Certified Financial Planner with the Financial Planning Association and the only services offered by the non-Member's practice are financial planning services.

## APPENDIX 3

### **List of Bodies of Accountants for Public Accounting Services purposes**

Chartered Accountants Australia and New Zealand

Financial Planning Association

The New Zealand Institute of Chartered Accountants

and any other bodies approved by the Board from time to time



## APPENDIX 4

### **Part A: Personal Particulars of a Candidate**

- full name, business and preferred contact address
- membership status\*
- recognised tertiary qualifications
- any civil or military awards or honours (including year obtained and name of honour/award)
- time period as a Member\*
- details of current employment (including year commenced and name of employer)
- details of the offices or committee positions held in the last 15 years (with to and from dates) and the names of each respective organisation (including CPA Australia); and
- any other matters which could reasonably be expected to affect whether a voter would vote for the candidate, including any professional conduct determination made by any professional body in relation to the candidate or any investigation, inquiry, prosecution or enforcement proceedings by any regulatory authority in relation to the candidate.

\*Not applicable for candidates applying for a position as an External Director.

### **Part B: Personal Resume of a Candidate**

- the candidate's service to the accounting profession (generally or specifically)\*;
- the area of accountancy in which the candidate practises\*;
- any special interests of the candidate whether inside or outside the accounting profession;
- reasons why the candidate seeks appointment to the relevant position and issues the candidate would pursue if elected; and
- for Board appointments, a statement addressing the relevant selection criteria and the names of 2 professional referees.

\*Not applicable for candidates applying for a position as an External Director.

## APPENDIX 5

## Proof of Identity – 100 Point Check

| Number of Points | Item  |
|------------------|---|
| 70 points        | <ul style="list-style-type: none"> <li>• Birth Certificate or Birth Extract issued by the relevant government authority</li> <li>• Passport that contains a photograph and signature of the person in whose name the document is issued</li> <li>• Citizenship Certificate issued by the relevant government authority</li> <li>• Government Issued National Identity Card that contains a photograph and signature of the person in whose name the document is issued.</li> <li>• Licence or permit issued under a law of a State/Territory or equivalent by the relevant government authority including in a or a foreign country for the purpose of driving a vehicle (must that contains a photograph and signature of the person in whose name the document is issued</li> <li>• A card issued in Australia by the relevant authority for the purpose of proving the person's age that contains a photograph and signature of the person in whose name the document is issued</li> </ul> |
| 40 points        | <ul style="list-style-type: none"> <li>• Australian Government issued ID Card</li> <li>• A pension card issued by Centrelink that entitles a person in whose name the card is issued to financial benefits</li> <li>• Tertiary Student Card</li> </ul>  |
| 40 points        | <p>A written reference dated not more than 3 months prior to the date of application bearing the signature of the candidate, witnessed and verified by a referee ordinarily resident in the place in which the application is lodged, and demonstrating a minimum of 12 months association with:</p> <ul style="list-style-type: none"> <li>• a financial institution</li> <li>• an approved referee</li> </ul>   |
| 30 points        | <p>All items must bear the person's name, and for the first 3 items below must also bear the person's address):</p> <ul style="list-style-type: none"> <li>• local government rates, land tax or rates notice issued within the preceding three months recording the provision of services by that local government body or utilities provider to that address or to that person;</li> <li>• Government benefits notice issued by the Commonwealth, a State or Territory (less than 12 months old);</li> <li>• Record of tertiary educational institution attended by the applicant within the last 10 years (which includes official transcripts from the educational institution), not less than 3 months old);</li> <li>• Australian Medicare Card</li> <li>• Marriage Certificate (to confirm a maiden name only)</li> </ul>  |

## APPENDIX A

Any Complaint of which notification shall have been given to a Member and all subsequent actions taken with respect to that Complaint including but not limited to all proceedings before any Tribunal and the publication of any Determination, shall be in accordance with and governed by the By-Laws and the Board resolutions relating to disciplinary matters in force as at the date the Complaint was initiated within the meaning of By-Law 5.1(a) notwithstanding that the By-Laws then in force are subsequently amended or repealed.

**Amended effective: 31 March 2023**  
**Amended effective: 8 December 2022**  
**Amended effective: 11 May 2022**  
**Amended effective: 6 December 2021**  
**Amended effective: 5 October 2021**  
**Amended effective: 29 May 2020**  
**Amended effective: 9 December 2019**  
**Amended effective: 1 April 2019**  
**Amended effective: 10 December 2018**  
**Amended effective: 23 August 2018**  
**Amended effective: 23 July 2018**  
**Amended effective: 6 April 2018**  
**Amended effective: 1 January 2018**  
**Amended effective: 8 October 2017**  
**Amended effective: 1 July 2016**  
**Amended effective: 1 May 2016**  
**Amended effective: 17 October 2014**  
**Amended effective: 1 March 2013**  
**Amended effective: 21 December 2012**  
**Amended effective: 18 October 2012 (inclusion of Part 9A)**  
**Amended effective: 1 September 2012**  
**Amended effective: 1 January 2012**  
**Amended effective: 1 January 2011**  
**Amended effective: 1 January 2010**  
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**Amended clauses 4.8 & 4.9: 15 February 2008**  
**First Approved (Effective): 1 May 2007**