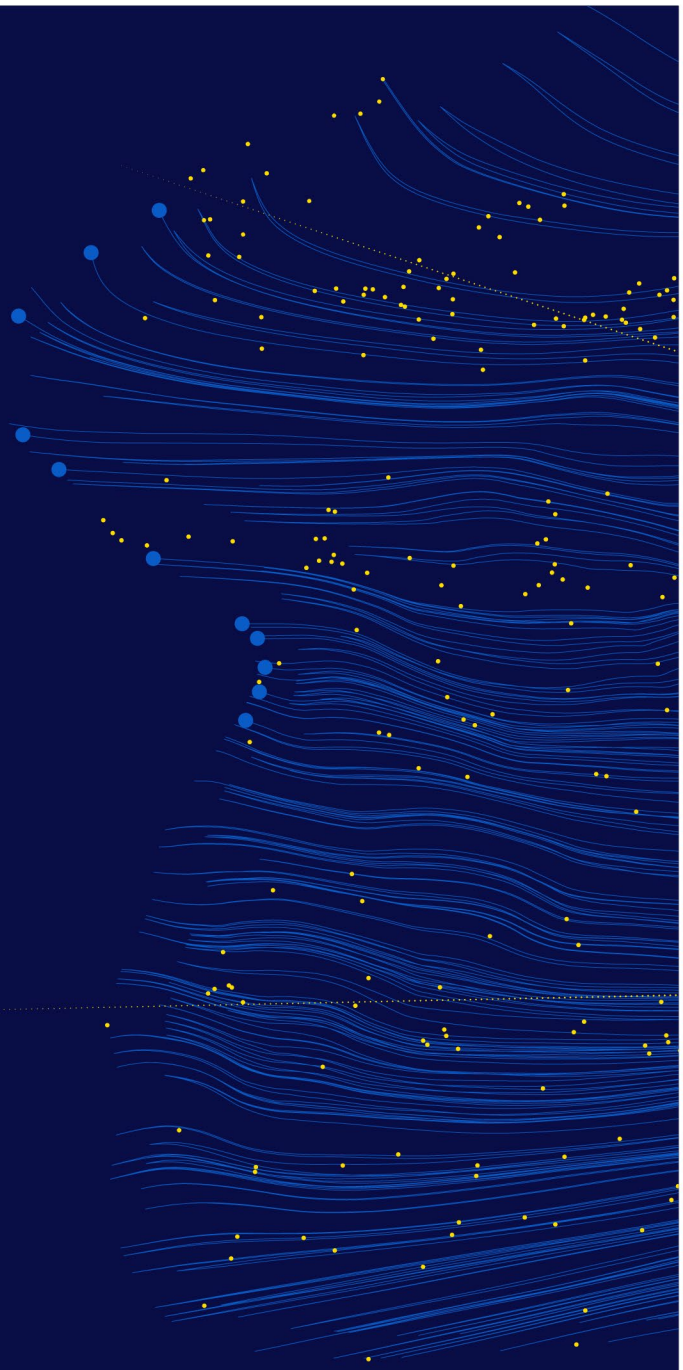
By-Laws

Effective 1 October 2026



CPA Australia Ltd
ACN 008 392 452

Our By-Laws

These are our By-Laws. They are underpinned by the Constitution and set out CPA Australia's operational procedures and processes governing membership, continuing professional development, the meeting of regulatory standards and the regulation of our Members' professional conduct. Our By-Laws also include election procedures for our Divisional Councils, Board of Directors and office bearers, and the requirements for being able to provide Public Accounting Services as a CPA or FCPA and for licensed auditors (under the laws of New Zealand). Our By-Laws may be amended from time to time as approved by the Board.

Part 1. Glossary and Interpretation

The Glossary including the Definitions in Part 11 and Interpretation provisions in Part 12 form part of these By-Laws.

Part 2. Notices

Articles 68 to 72 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 Membership Status of each Member, and must contain:

(i) a list of all Members;

(ii) a list of all Honorary Members;

(iii) a list of all Life Members;

(iv) a list 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 request access to the personal information that CPA Australia holds about them in accordance with the CPA Australia privacy policy and privacy laws which apply at the time the request is made.

3.3. Associate – Admission and Readmission

(a) An applicant for admission or Readmission to membership as an Associate must:

(i) apply in writing in the form from time to time prescribed;

(ii) pay the prescribed application fee (if any), the prescribed membership subscription fee, and any other Readmission fees payable (as applicable);

(iii) satisfy the criteria for admission or Readmission as an Associate (except to the extent 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 or a program of study that is recognised by the Board in its discretion (whether generally or in a particular case) as being 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 a 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

(iv) produce, unless the Board in a 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 eight 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 be automatically forfeited at the expiration of six years 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, unless determined to the contrary (either generally or in a particular case) by the Board.

(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

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

(i) if they are not already an Associate, apply in writing in the form from time to time prescribed;

(ii) pay the prescribed application fee (if any), the prescribed membership subscription fee and any other Readmission fees payable (as applicable);

(iii) 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);

(iv) satisfy the requirements of the Professional Level Examinations of the CPA Program by:

A. direct participation; or

B. being granted such exemptions approved by the Board in its discretion (whether generally or in a particular case):

(1) in respect of the applicant having undertaken a corresponding program of equal depth and content; or

(2) 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 of the CPA Program;

(v) satisfy the requirements of the Practical Experience Requirement of the CPA Program by:

A. direct participation; or

B. being granted such exemptions approved by the Board in its discretion (whether generally or in a particular case) in respect of any previous relevant experience;

(vi) provide evidence to the Board's satisfaction 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

(vii) possess any other qualifications or comply with any other conditions the Board may prescribe (either generally or in a particular case).

(b) An Associate who meets the requirements set out in By-Law 3.4(a)(iii) to (vii) will automatically be advanced to the Membership Status of "Certified Practising Accountant" and must:

(i) be given notice of their advancement by CPA Australia; and

(ii) pay the prescribed membership subscription fee referred to in By-Law 3.4(a)(ii).

(c) Unless the Board determines otherwise (whether generally or in a particular case), a Certified Practising Accountant whose Membership Status is lowered to "Associate" under Article 36(b)(viii) of the Constitution is not by virtue of this By-Law 3.4 automatically re-advanced to the Membership Status of "Certified Practising Accountant".

3.5. Fellow Certified Practising Accountant – Admission, Readmission or Advancement

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

(i) apply in writing in the form from time to time prescribed;

(ii) pay the prescribed membership subscription fee and any other Readmission fees payable (as applicable);

(iii) 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);

(iv) subject to By-Law 3.5(a)(v), provide evidence to the Board's satisfaction, 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:

A. holding a relevant position or positions requiring senior management, strategic leadership or subject matter expertise for at least five years; or

B. providing Public Accounting Services as a principal or partner for at least five years;

(v) applicants who satisfy By-Law 3.5(a)(iv)(A) or (B), who have less than 15 years' relevant experience may be considered if they are able to demonstrate contributions (including voluntary) to CPA Australia, the profession, or community, or have other relevant life experience; and

(vi) possess any other qualifications or comply with any other conditions as the Board may prescribe (generally or in a particular case).

(b) CPA Australia will assess applications against the requirements set out in By-Laws 3.5(a)(iii) to (vi) inclusive and may in its absolute discretion approve or disapprove applications.

3.6. Reinstatement of Status

A person whose membership is suspended or whose Membership Status is lowered under Article 36(b)(viii) of the Constitution, will only be eligible to apply for Reinstatement (which the Board may or may not approve in its discretion after consideration of all the circumstances) within five years after the date of such membership suspension or lowering of Membership Status, if:

(a) the Member can 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 must be disregarded in calculating compliance with the requirement for Continuing Professional Development following any Reinstatement); and

(b) the Member satisfies any other requirement for Reinstatement from time to time imposed by the Board (either generally or in a particular case),

unless in the Board's opinion special circumstances warrant dispensation in any case. Any application for Reinstatement made five years or more after the date of such suspension of membership or lowering of the Membership Status (as appropriate):

(c) will be treated as a new application for membership or advancement of Membership Status (as appropriate);

(d) will be assessed against eligibility criteria at the time of the application (not the relevant requirements that applied as at the date of the Member's prior admission); and

(e) may be subject to conditions imposed by the Board in its discretion (either generally or in a particular case).

3.7. Readmission after Forfeiture

(a) A person whose membership is forfeited by:

(i) resignation (together with the application of Article 10(e) of the Constitution); or

(ii) failure to pay any Fee in accordance with Article 37(a)(i) of the Constitution,

will, subject to any terms and conditions imposed by the Board when that person's membership was forfeited, only be eligible to apply for Readmission within five years after the date of such forfeiture if:

(iii) 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 must be disregarded in calculating compliance with the requirement for Continuing Professional Development following any Readmission);

(iv) they undertake to complete 20 hours of Continuing Professional Development within the first 12 months following Readmission;

(v) where the applicant's membership was forfeited by reason of a failure to pay any Fee, the applicant pays any outstanding amount that the Board determines, together with any prescribed membership application fee; and

(vi) the applicant satisfies any other requirement for Readmission from time to time imposed by the Board (either generally or in a particular case).

(b) The Board may in its absolute discretion approve or disapprove any application for Readmission.

(c) By-Laws 3.7(a)(iii) to (vi) do not apply if:

(i) the applicant is seeking Readmission as an Associate; or

(ii) the application for Readmission is made five years or more after the date of such forfeiture,

in which case the application for Readmission:

(iii) will 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

(iv) may be subject to such conditions imposed by the Board as it considers appropriate (either generally or in a 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 financial, accounting and business advisory professional body or any other professional body 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 under 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, on terms approved by the Board from time to time, be granted permission to use after the Member's name such specialist designations as the Board may approve from time to time (Specialisations), provided always that a Member will only be entitled to use more than one Specialisation if the area of work relevant to any additional Specialisation is, in the opinion of the Board, closely related to a Specialisation already held.

(b) Every applicant for a Specialisation must:

(i) apply in writing in accordance with the Specialisation Guidelines; and

(ii) comply with such other conditions as the Board may prescribe from time to time (either generally or in a particular case).

(c) Permission to use a Specialisation will expire in accordance with the expiry rules in the Specialisation Guidelines unless renewed in accordance with By-Law 3.9(d) or withdrawn under By-Law 3.9(g).

(d) A Member may apply to renew their permission to use a Specialisation in accordance with the Specialisation Guidelines. In addition to the specific requirements set out in the Specialisation Guidelines, applicants seeking renewal of a Specialisation may be required to comply with such other conditions as the Board prescribes (either generally or in any particular case).

(e) A Member must, for so long as they have permission to use a Specialisation, be placed and remain upon the Specialisation List. A Member will only be entitled to remain on the Specialisation List (and be entitled to use the Specialisation) if 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 they hold for at least the minimum average weekly time period specified in the Specialisation Guidelines.

(f) A Member appearing on the Specialisation List must:

(i) inform CPA Australia 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 a Member from the Specialisation List if at any time they cease for any reason to qualify to hold a Specialisation, whether or not the Member has so informed CPA Australia.

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 five years after the date of removal of the 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) Subject to By–Laws 3.11(c), a Member may be placed upon the Retired Membership List if they:

(i) have attained the age of 55 years and (as a continuing requirement) are not engaged in full-time gainful employment;

(ii) do not hold, and are not required to hold, a Public Practice Certificate;

(iii) have applied to CPA Australia in writing in the form from time to time prescribed for the purpose; and

(iv) comply with such other conditions as the Board may prescribe either generally or in a particular case;

(b) A Member who is entered on the Retired Membership List will 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 (including pro bono work).

(c) Those Members entered on the Retired Membership List as at 9 December 2024 may continue to hold a Public Practice Certificate.

3.12. Membership designations

Subject to Article 6(d) of the Constitution and to the extent permitted by law in the jurisdiction in which such use occurs, Members are entitled to use letters of designation referable to the Member's Membership Status after their name in the following manner only:

(a) an Associate may use the post-nominal ***ASA***;

(b) a Certified Practising Accountant may use the post-nominal ***CPA***;

(c) a Fellow Certified Practising Accountant may use 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 must 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. The Member's principal place of residence is to be determined by:

(i) the Member's residential address supplied to CPA Australia; or

(ii) if no residential address is supplied, the Members' preferred mailing address supplied to CPA Australia.

(b) If a Member resides in an area not represented by a Division, their membership will be under the control of the Board.

(c) 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 changed address is located.

3.14. Migration between Divisions

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

(i) migrates (either temporarily or permanently) between areas represented by different Divisions or countries; and/or

(ii) performs 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.

(b) 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 Membership Status, CPA Australia will issue a Certificate to that Member.

(b) Each Certificate must:

(i) be under the common seal of CPA Australia, which may be a printed reproduction of the common seal of CPA Australia; and

(ii) bear the signatures of the President, one other Director and the Secretary, whose signatures may be printed reproductions.

(c) A record of each Certificate issued will be made in a register kept for that purpose.

(d) Each Certificate remains the property of CPA Australia. The Board may at any time:

(i) call for and compel a Member to produce and deliver their Certificate to CPA Australia;

(ii) alter or amend a Certificate; or

(iii) issue a new Certificate as a replacement.

(e) 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.

(f) 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.

(g) If the Board is satisfied that a Member holds any special qualifications, for the purposes of demonstrating the Member's special 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 any Certificate issued or endorsed under this By-Law 3.15(g) to CPA Australia for cancellation.

3.16. Fit and Proper Requirements

(a) In addition to the specific requirements set out in the relevant By-Law, an applicant for admission to membership, Readmission or Reinstatement to active membership must establish that they are a fit and proper person including attesting as to whether they have committed, participated in or been involved in an Adverse Event or any other matters that are relevant to their suitability to be admitted to membership, be Readmitted or Reinstated to membership.

(b) The fit and proper requirement is an ongoing requirement for membership.

(c) Where a Member has committed, participated in or been involved with an Adverse Event as specified in Article 76 of the Constitution, or is Closely Associated with a Practice Entity where there has been an Adverse Event, the Member must, within 7 days of becoming aware, give notice to the GMPC setting out the circumstances and the GMPC may initiate a Complaint under By-Law 5.1(a)(ii).

(d) Members holding statutory registrations, licences or authorisations, including without limitation:

(i) auditor;

(ii) company liquidator;

(iii) financial planner or adviser;

(iv) tax or BAS agent; or

(v) statutory registrations, licences or authorisations relating to credit services,

must also meet any additional fit and proper requirements set out in the applicable laws and/or regulatory standards relating to those statutory registrations, licences or authorisations.

Part 4. Continuing Professional Development and meeting of Regulatory Standards

4.1. Requirement to undertake

(a) Subject to By-Laws 4.1(b), 4.5 and 4.6, Members (including suspended Members), must, 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.

(b) Within the 120 hours of Continuing Professional Development in each triennium, Members must undertake at least 10 hours of Ethics and Professional Responsibility, of which at least 2 hours must be undertaken in each year of the triennium. Life Members, Honorary Members and Members on the Retired Membership List are exempt from By-Laws 4.1(a) and 4.1(b) unless in the case of those on the Retired Membership List, they are subject to any requirements referred to in By-Law 3.11(b).

4.2. Requirement to keep records

(a) Each Member undertaking Continuing Professional Development must:

(i) maintain a record of the precise nature of their Continuing Professional Development, including dates, time expended and topics covered;

(ii) retain such record for at least 12 months after the end of each triennium; and

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

(b) The Board may (acting reasonably) require a Member to provide further information in relation to their Continuing Professional Development.

4.3. Commencement of Continuing Professional Development triennium

(a) For the purposes of Part 4 of these By-Laws the triennium commencement date will (except in the case of Members admitted prior to 31 December 1998 (for whom the triennium commencement date is 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

(a) If for any reason a Member fails to:

(i) undertake the required amount of Continuing Professional Development activities in any period; or

(ii) produce for inspection a record of their Continuing Professional Development activities in a triennium at the request of CPA Australia,

the Board, the GMPC or any other authorised delegate of the Board, may, in its absolute discretion, without prejudice to and in addition to the provisions of By-Law 3.9(g), investigate the matter further, require the Member to provide such information as the Board, the GMPC or authorised delegate of the Board, reasonably requests, and cause the Member to enter a formal agreement to complete the required Continuing Professional Development (excluding the requirements of the following triennium) within a prescribed timeframe.

(b) If the Member fails to comply with any direction of the Board, the GMPC or authorised delegate of the Board, set out in By-Law 4.4(a), the Member will be in breach of a requirement of membership under Article 9(a) of the Constitution. This will constitute an Adverse Event under Article 76 of the Constitution, to which the Board, the GMPC or authorised delegate of the Board, may, in its absolute discretion:

(i) impose any Professional Conduct Penalty available to it under Articles 36(a) and 36(b) of the Constitution; or

(ii) determine that the matter should instead be referred to the GMPC to 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, licence or authorisation such as, without limitation, any relating to company or self-managed superannuation fund (SMSF) auditor, company liquidator, tax or BAS agent, trustee in bankruptcy, financial service licensee, or credit services, the Member must meet any prescribed minimum Continuing Professional Development requirements to maintain such registrations.

4.6. Meeting of Statutory, Regulatory, Technical and Professional Standards

Members must meet the requirements of applicable statutory, regulatory, technical and professional standards, including but not limited to the applicable Professional and Ethical Standards of the APESB 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 a Complaint and initial assessment

(a) A Complaint is initiated by:

(i) a Complainant 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 PCO 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, the PCO 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) the GMPC must notify the Complainant and may notify 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, the GMPC must:

(i) open a file;

(ii) cause an acknowledgement of receipt to be sent to the Complainant within five 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) engaged in 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), (i), (j) or (l) of the definition of Adverse Event referred to in Article 76 of 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 has 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.

(h) Any Complaint notified to a Member under By-Law 5.2(a)(i) 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, will be governed by:

(i) the Constitution;

(ii) By-Laws (notwithstanding their subsequent amendment or repeal); and

(iii) 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).

5.2. Investigation of Complaint

(a) As soon as practicable after a Complaint is allocated to them, the PCO must:

(i) notify the Member concerned of the Complaint;

(ii) provide the Member with appropriate details of the nature of the Complaint (as determined by the PCO); and

(iii) require the Member to provide a satisfactory explanation in writing 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 of receipt of a request by the PCO (or such further period as agreed with the PCO):

A. 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

B. the Member will be in breach of By-Law 5.2(a) and this 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), and this 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 under By-Laws 5.2(a)(iii) 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 written 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, subject to first obtaining the approval of the GMPC:

(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.

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:

(i) the available documentary evidence;

(ii) the PCO's report; and

(iii) external advice obtained in respect of the Complaint (if any).

(b) A Member has no case to answer in respect of a Complaint if the GMPC determines that:

(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 where there is an assessment of 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 PCOP under By-Law 5.4 has assessed the Member as having a case to answer:

(i) to 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 Article 76 of the Constitution, which is serious;

B. engaged in dishonourable practice or conduct referred to in subsection (d) of the definition of Adverse Event in Article 76 of 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 Article 76 of the Constitution, which is serious,

(ii) in all other cases, subject to By-Law 5.3(g), to either the Disciplinary Tribunal or an OPT for Determination (at the GMPC's absolute discretion).

(f) Where a Complaint has been referred to the Disciplinary Tribunal or to an OPT by the GMPC, the GMPC must:

(i) notify the Member and the Complainant in writing 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 under By-Law 5.6; and

(iii) present the Complaint at the hearing conducted under By-Law 5.6 if the ICM is unavailable for any reason.

(g) For a Complaint in which a Member is assessed as having a case to answer but which:

(i) is capable of being remedied in the manner determined by the GMPC;

OR

(ii) does not concern a breach of:

A. the Member's statutory obligations; or

B. subsections (a) (b), (d), (f), (g), (i), (j) or (l) of the definition of Adverse Event in Article 76 of the Constitution,

the GMPC may, in their discretion, withhold referring the Complaint to a Disciplinary Tribunal or to an OPT.

(h) Where the GMPC, under By-Law 5.3(g), withholds referring the Complaint to a Disciplinary Tribunal or to an OPT, the GMPC may:

(i) direct the Member to enter 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 on terms and in the form approved by the GMPC to remedy all matters complained of in the manner determined by the GMPC and within such time period approved by the GMPC; and/or

(ii) direct the Member to successfully complete a course of education on terms approved by and to the GMPC's satisfaction; and/or

(iii) direct the Member to successfully, to the GMPC's satisfaction, complete all requirements under the Practice Review Program at the Member's cost and on terms approved by the GMPC, the terms to include that the results of the Practice Review Program are made available to the GMPC; and/or

(iv) reprimand or caution the Member,

(when referred to together call ed the "Directions").

(i) If the Member fails to strictly perform a Direction under By-Law 5.3(h), 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.

(j) Any Direction under By-Law 5.3(h) may be considered by the Disciplinary Tribunal or an OPT 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 By-Law 5.4(a), the GMPC may refer the case to:

(i) another PCO; or

(ii) upon receipt of payment of the Administration Fee (refundable in the event the PCOP disagrees with the original decision of the GMPC), to the PCOP,

to conduct an independent assessment based on the original file.

(c) If upon reassessment, the PCO or the PCOP (as the case may be) disagrees with the original decision of the GMPC, subject to By-Law 5.4(d), the Complaint, will be dealt with in the manner set out in By-Laws 5.3(e), 5.3(f) and 5.3(g).

(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 of the Complaint must be closed (or re-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 a Complaint to Disciplinary Tribunal or OPT for Determination

(a) Notification of the referral of a Complaint to a Disciplinary Tribunal or an 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) the Notification 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 then not present, 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 in their absolute discretion, or upon the recommendation of the ICM, 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 must be closed; and

(iii) the Complainant and Member concerned must be notified in writing,

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 may either represent themselves or choose to be represented only by a qualified legal practitioner. The Member 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 by the Member to give evidence on their behalf and 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) the name of any qualified legal practitioner including where they wish to make oral submissions (whether in addition to or instead of written submissions), 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) due to 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 or a person representing the Member 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 adjourn a hearing at any time, for any reason and in its discretion (including as to costs and expenses incurred).

(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 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 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 on the balance of probabilities.

(m) A 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 Written Resolution where a Member has:

(1) consented to a Determination under By-Law 5.6(a)(ii); or

(2) advised under By-Law 5.6(b), that the Member will not, whether by themselves 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 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) except in the circumstances referred to in By-Law 5.6(p)(ii), all proceedings before the Disciplinary Tribunal or OPT (as applicable) will be recorded in a medium chosen by the Disciplinary Tribunal's or the OPT (as applicable) 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 Written 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 set out in the Complaint;

(ii) whether or not the Member admitted the charges;

(iii) the principal facts established to the satisfaction of the Disciplinary Tribunal or the OPT (as applicable);

(iv) the finding of the Disciplinary Tribunal or the OPT (as applicable) summarising the reasons for the finding) including any penalty imposed.

5.7. Appeal of Complaint Determination

(a) Except 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 under this By-Law 5.7) has a right of appeal to the Appeals Tribunal on the following grounds only that:

(i) a breach of the rules of natural justice occurred in connection with the making of the Determination;

(ii) procedures required by law to be observed in connection with the Determination made were not observed;

(iii) the Disciplinary Tribunal or the OPT (as applicable) did not have jurisdiction to make the Determination;

(iv) the Determination was not authorised by the enactment under which it was purported to be made;

(v) the making of the Determination was an improper exercise of the power conferred upon the Disciplinary Tribunal or the OPT (as applicable) under the Constitution;

(vi) 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) the Determination was induced or affected by fraud;

(viii) there was no evidence or other material to justify the making of the Determination;

(ix) there is new evidence not previously available, which would have altered one or more of the findings or Determination; or

(x) 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 is to 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) will 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) from 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 must be exercised by written notice submitted to the GMPC within 20 Business Days after the date upon which notice of the Determination was given to the Member, specifying the grounds relied upon and the reasons in support of the appeal together with payment of the Administration Fee (refundable in the event that the appeal is successful on one of the grounds set out in By Law 5.7(a)). 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), 5.5(d) and 5.5(e) 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. If a quorum is then not present, a new hearing date will be set without penalty to the Member.

(i) If the Appeals Tribunal does not consider the objection sustained, 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 its service.

(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 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, 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) 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) Subject to the provisions of By-Law 5.7(e), 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 Disciplinary Tribunal or OPT (as applicable) pending the Determination of the appeal by the Appeals Tribunal.

5.8. General provisions regarding Tribunals

(a) No person may serve on more than one Tribunal in respect of the same Complaint.

(b) 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 their 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;

(ii) a brief record of the proceeding the subject of the Determination; or

(iii) both (i) and (ii) above, without the Member's name.

(c) A Tribunal may not conclude there are exceptional circumstances under By-Law 5.9(b) where the conduct in respect of which the Determination has been made involved fraud, corruption, deception or dishonesty.

(d) 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.

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 PCOP 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 an employee of CPA Australia; or

(ii) is also a member of the Board, a committee of the Board, a committee of CPA Australia, or a Divisional Council; or

(iii) is also a contractor of CPA Australia; or

(iv) is also a volunteer; or

(v) was also an authorised representative of CPA Australia Advice Pty Ltd (deregistered); or

(vi) is also a Member in relation to whom the GMPC would be personally conflicted,

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

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

Part 6. Election Procedure

6.1. Election Authority and provisions general to all elections

(a) 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 determine (**Authority**) to conduct any elections required by the Constitution to give effect to an appointment in accordance with the procedures (except those concerning Scrutineers) set out in this Part 6.

(b) In the absence of any appointment of an Authority, the election procedures set out in this Part 6 of the By-Laws will apply for the particular election.

(c) Any election required by the Constitution to give effect to an appointment must be conducted in the manner set out in this Part 6 for the particular election (**Election Rules**).

(d) The Returning Officer must ensure all Ballot Papers submitted in respect of an election are retained securely for a period of one month after the relevant Election Event and then are destroyed. Any other documents received by the Returning Officer from Members during the course of the election must be destroyed immediately after the Election Event.

(e) Subject to the specific Election Rules described in Part 6 of these By-Laws, the Secretary must determine conclusively all questions of detail concerning any election.

(f) For the purpose of this Part 6, the minimum time period when expressed in days concludes at 5 pm on the last day in the place notice is to be given.

(g) An election (whether occurring before or after this Part 6 coming into effect) is not invalidated because a person entitled to vote in that election does not or did not receive the relevant ballot notice (**Ballot Notice**) for the election, or the Ballot Notice for the election was accidentally not given to that person.

6.2. Election of Appointments Councillors and the Deputy Chair and the Appointor of the Appointments Council

(a) Election of Appointments Councillors under Article 60 of the Constitution will be conducted in accordance with the procedures from time to time adopted by the relevant Divisional Council (in its absolute discretion). A Divisional Councillor may not be elected to the Appointments Council if they have been appointed to Divisional Council under By-Law 8.2(b), (c) or (d).

(b) The Appointments Councillors will be listed on a readily accessible webpage on CPA Australia's website.

(c) Election of the Deputy Chair and the Appointor of the Appointments Council under Articles 60(g) and 61(i) respectively of the Constitution will be conducted in accordance with the procedures from time to time adopted by the Appointments Council (in its absolute discretion).

(d) Changes to the eligibility requirements or election process in By-Law 6.2(a) that occur after the election of an Appointments Councillor but before the end of the Appointments Councillor's term do not affect the validity of that Appointment Councillor's election.

6.3. Election of the Chair and Deputy Chair of the Council of Presidents

Election of the Chair and Deputy Chair of the Council of Presidents under Article 67 of the Constitution will be conducted in the following manner:

(a) Nominations of candidates for each office bearer election will be called by the Secretary, other authorised person or as provided by the Constitution by notification to Members entitled to vote.

(b) Nominations of candidates must be:

(i) in writing in the English language;

(ii) signed by the candidate by such means as the Secretary specifies (including Electronically);

(iii) accompanied by a statement of no more than 50 words signed by the candidate (which may be provided Electronically) setting out the reasons why the candidate seeks appointment to the relevant position and the issues the candidate would pursue if elected; and

(iv) lodged with the Returning Officer by such means as the Secretary specifies (including Electronically) by the date and time specified in the notice calling for nominations.

(c) A candidate may nominate for more than one position but upon election to one position the candidate's nominations for all other positions will automatically lapse.

(d) If the number of candidates nominated for election does not exceed the number of vacancies, no election will be held and such nominees will be declared elected by the President after receiving the report of the Returning Officer.

(e) If the number of candidates exceeds the number of vacancies:

(i) a secret ballot must be conducted and counted by the Returning Officer in the manner provided in By-Laws 6.3(f) to 6.3(k) inclusive;

(ii) the Returning Officer may conduct the ballot under the supervision of one or more Scrutineers; and

(iii) the successful candidate/s will be declared elected by the President after receiving the report of the Returning Officer.

(f) For each election held under By–Laws 6.3(d) and (e):

(i) the Returning Officer must record the successful candidates;

(ii) the result will be announced by the President (subject to receiving the Returning Officer's record) after the conclusion of the ballot, and vacancies will then be declared filled accordingly; and

(iii) the President must sign the Returning Officer's record which must be retained as conclusive evidence of the election.

(g) Notice of the ballot for the election of the Chair or Deputy Chair of the Council of Presidents must be given to every Member entitled to vote, may be given in such manner as approved by the Secretary (including Electronically), and will include:

(i) a Ballot Paper substantially in the form of Form 1 set out in these By-Laws and headed sufficiently to identify the nature of the election and listing each candidate's respective family name in alphabetical order opposite a box in which one tick per ballot may be placed to select a candidate;

(ii) an instruction to voters (along with any other instructions considered by the Secretary to be expedient) that:

A. voting is not compulsory;

B. in order to cast a valid vote, a voter must place a tick opposite the name of the candidate whom they wish to elect on the Ballot Paper; and

C. submitted Ballot Papers that are incomplete, incorrectly completed or received later than the conclusion of the ballot as set out in the notice of the ballot for the election of the Chair or Deputy Chair of the Council of Presidents, will be declared invalid and not considered;

and

(iii) a copy of the information provided by each candidate under By-Law 6.3(b).

(h) Completed Ballot Papers must be submitted by the conclusion of the ballot as set out in the notice of the ballot for the election of the Chair or Deputy Chair of the Council of Presidents in the manner approved by the Returning Officer (including Electronically).

(i) When in possession of all completed Ballot Papers the Returning Officer must, in the presence of the Scrutineers (if any):

(i) examine each completed Ballot Paper for validity; and

(ii) in consultation with the Scrutineers (if any) reject any Ballot Paper deemed invalid, which must not be counted for the purposes of the relevant election.

(j) Candidates will be elected one at a time with the ballot for the Chair of the Council of Presidents being conducted prior to the ballot for the Deputy Chair of the Council of Presidents. The candidate receiving the most votes in each ballot will be elected.

(k) If two or more candidates receive an equal number of votes at the end of this process, then the casting vote of the President or the nominee of the President will determine (for the purposes of the election only) which one of them:

(i) will be excluded; or

(ii) will be elected,

as the case may be.

(l) On completion of counting valid votes (as determined by the Returning Officer in their unfettered opinion), the Returning Officer and Scrutineer/s (if any) must provide a written report of the result to the Secretary (if not the Returning Officer) and the procedures described in By-Law 6.3(e) will then apply, subject only to the application (if any) of By-Law 6.3(k).

6.4. Election of Divisional Councillors

(a) Election of Divisional Councillors under By-Law 8.2(a) will be conducted in the following manner:

(i) Nominations for candidates for each Divisional Council will be called by the Secretary (upon the instruction of a chair, other authorised person or as provided by the Constitution) by notification to Members entitled to vote (**Divisional Council Call for Nominations**). The Secretary can advertise the Divisional Council Call for Nominations on that part of the website maintained by CPA Australia that is designed for Members and not accessible by the general public.

(ii) The Divisional Council Call for Nominations must be at least 90 days prior to any Divisional Council meeting where the Secretary's declaration confirming the election of Divisional Councillors is to be held (**Divisional Council Election Meeting**).

(iii) Nominations of candidates must be lodged with the Returning Officer by such means as the Secretary specifies (including Electronically) by the date specified in the Divisional Council Call for Nominations, being at least 60 days prior to the Divisional Council Election Meeting (**Lodgement Date for Divisional Council Nominations**).

(iv) Every Member entitled to vote must be given notice of the holding of the ballot for casting votes in the election for the Divisional Council at least 30 days prior to the Divisional Council Election Meeting (**Divisional Council Ballot Notice**).

(v) The closing date for casting votes in the election for the Divisional Council will be at least five days prior to the Divisional Council Election Meeting (**Divisional Council Ballot Closing Date**).

(b) Nominations of candidates must be:

(i) in writing in the English language;

(ii) signed by at least two Members entitled to vote by such means as the Secretary specifies (including Electronically);

(iii) countersigned by the candidate by such means as the Secretary specifies (including Electronically);

(iv) accompanied by statements of no more than 50 words signed by the candidate by such means as the Secretary specifies (including Electronically):

A. setting out the candidate's personal particulars described in Part A of Appendix 4 (and no more); and

B. outlining the matters described in Part B of Appendix 4 (and no more); and

(v) lodged with the Returning Officer by such means as the Secretary specifies (including Electronically) by the Lodgement Date for Divisional Council Nominations.

(c) Nominations may be accompanied by a photograph of the candidate in such form as the Secretary specifies (including electronic or digital form). If the candidate's nomination is accompanied by a photograph, the candidate consents to the photograph being used as permitted by By-Law 6.4(i)(iii).

(d) Only persons who are a Voting Member as at the end of the Lodgement Date for Divisional Council Nominations will be entitled to vote. Voting Members may vote at any time before the Divisional Council Ballot Closing Date.

(e) Candidates are not required to be listed in alphabetical order.

(f) If the number of candidates nominated for election does not exceed the number of vacancies no election will be held and such nominees will be declared elected by the Secretary after receiving the report of the Returning Officer (if not the Secretary).

(g) If the number of candidates exceeds the number of vacancies:

(i) a secret ballot must be conducted and counted by the Returning Officer in the manner provided in By-Laws 6.4(h) to 6.4(p) inclusive;

(ii) the Returning Officer may conduct the ballot under the supervision of one or more Scrutineers; and

(iii) the successful candidate/s will be declared elected by the Secretary after receiving the report of the Returning Officer (if not the Secretary);

(h) For each election under By–Laws 6.4(f) and (g):

(i) the Secretary must record the successful candidates;

(ii) the result for each Divisional Council will be announced by the chair of the relevant Divisional Council at the Divisional Council Election Meeting (subject to receiving the Secretary's record), and vacancies will then be declared filled; and

(iii) the chair must sign the Secretary's record which must be retained as conclusive evidence of the election.

(i) The Divisional Council Ballot Notice may be given in such manner as approved by the Secretary (including Electronically) and will include:

(i) a Ballot Paper substantially in the form of Form 1 set out in these By-Laws and headed sufficiently to identify the nature of the election and listing each respective candidates separately with family name first opposite a box in which numeric preferences may be placed;

(ii) an instruction to voters (along with any other instructions considered by the Secretary to be expedient) that:

A. voting is not compulsory;

B. in order to cast a valid vote, a voter must place the number "1" opposite their preferred candidate's name to signify their first preference and may also place ascending consecutive numbers opposite other candidate's respective names in descending order of preference; and

C. submitted Ballot Papers that are incomplete, incorrectly completed or received later than the Divisional Council Ballot Closing Date, will be declared invalid and not considered;

(iii) a rendering in substantially the form provided of the candidate's personal particulars' statement and any other matters provided by each candidate (including their photograph) in compliance with By-Law 6.4(b)(iv) 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 is 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) details of a secure format (including an electronic format):

A. by which the completed Ballot Paper is to be returned to the Returning Officer endorsed with the words "Voting Paper" and provides for endorsement by the voter with identifying personal information required by the Returning Officer; and

B. which in the event of electronic voting otherwise approved by the Secretary, provides a mechanism capable, in the Secretary's opinion, of achieving the same secure, secret and effective purpose.

(j) Any Member wishing to alter a previously submitted Ballot Paper may do so prior to the Divisional Council Ballot Closing Date by seeking permission from the Returning Officer to withdraw and re-lodge a submitted Ballot Paper (including Electronically). The Returning Officer must only issue a replacement Ballot Paper or grant such permission (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 a substitute Ballot Paper issued to them upon providing to the Returning Officer a written declaration to that effect.

(k) Each candidate or a duly appointed alternate may observe the opening of the ballot and results of the ballot (in the presence of Scrutineers (if any)) provided always that the identity of voters must remain secret.

(l) Unless the Returning Officer forms a contrary opinion on reasonable grounds, the Returning Officer must accept the Member's identification referred to in By-Law 6.4(i)(iv) and, separate

the form of identification from the completed Ballot Paper and retain the two in discrete places. The Returning Officer must then once satisfied of receipt of all Ballot Papers and their completion and numerical equality, destroy or cause to be destroyed all identifying personal information provided with the completed Ballot Papers.

(m) When in possession of all completed Ballot Papers the Returning Officer must, in the presence of the Scrutineer/s (if any):

(i) examine each completed Ballot Paper for validity; and

(ii) (in consultation with any Scrutineers) reject any Ballot Paper deemed invalid, which must not be counted for the purposes of the election.

(n) A candidate will be elected if they receive an Absolute Majority of first preferences out of the sum total of valid votes counted (as determined by the Returning Officer in consultation with any Scrutineer/s).

(o) If no candidate receives an Absolute Majority of first preferences, then:

(i) the candidate who receives the fewest first preferences will be excluded and each Ballot Paper counted to that excluded candidate will be counted to the candidate (if any) next in order of each respective voter's preference, and the candidate receiving the most preferences will be deemed provisionally elected (subject only to confirmation at the Divisional Council Election Meeting) if they have received an Absolute Majority of votes;

(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 will be repeated until one candidate has an Absolute Majority of votes, and that candidate will then be deemed provisionally elected (subject only to confirmation at the Divisional Council Election Meeting); and

(iii) if two or more candidates receive an equal number of votes at the end of this process, then the casting vote of the President or the nominee of the President will determine (for the purposes of election only) which one of them:

A. will be excluded; or

B. will be elected,

as the case may be.

(p) If one or more vacancies remain after a person (**First Elected Divisional Councillor**) has been elected in accordance with By-Law 6.4(n) and (o), then:

(i) the Returning Officer will, in the presence of the Scrutineer/s (if any), compile all valid Ballot Papers for which the First Elected Divisional Councillor received a first preference;

(ii) those Ballot Papers will 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 6.4(p)(ii);

(iii) the provisions of By-Laws 6.4(o) and this By-Law 6.4(p) will then be applied until the next candidate (**Next Elected Divisional Councillor**) is elected; and

(iv) If one or more vacancies remain after the Next Elected Divisional Councillor has been elected, then the provisions of this By-Law 6.4(p) will be repeated (with necessary changes) until all vacancies are filled.

(q) On completion of counting valid votes (as determined by the Returning Officer in their unfettered opinion), the Returning Officer and any Scrutineer/s must provide a written report of the result to the Secretary (if not the Returning Officer) and the procedures described in By-Law 6.4(g) will then apply, subject only to the application (if any) of By-Law 6.4(o)(iii).

6.5. Election of Office Bearers

Election to the offices described in Article 58 of the Constitution and By-Law 8.9 respectively will be conducted in the following manner:

(a) Nominations of candidates for each office bearer election will be called:

(i) for the Board by the Secretary, other authorised person or as provided by the Constitution by notification to Members entitled to vote; and

(ii) for the Divisional Council by the chair of the Divisional Council, other authorised person or as provided by the Constitution by notification to Members entitled to vote.

(b) Nominations of candidates must be:

(i) in writing in the English language;

(ii) signed by such means as the Secretary specifies (including Electronically) by at least two Members entitled to vote;

(iii) countersigned by the candidate by such means as the Secretary specifies (including Electronically);

(iv) accompanied by a statement of no more than 50 words signed by the candidate (which may be provided Electronically) setting out the reasons why the candidate seeks appointment to the relevant position and the issues the candidate would pursue if elected;

(v) lodged with the Returning Officer by such means as the Secretary specifies (including Electronically) by the date specified in the notice calling for nominations, being no later than:

A. for the President and Deputy Presidents of the Board, at least two Business days prior to the Board Office Bearer Election Meeting; and

B. for the Divisional Council President and Divisional Council Deputy Presidents, at least 15 minutes prior to the Divisional Council Office Bearer Election Meeting.

(c) A candidate may be nominated for more than one position but upon election to one position the candidate's nominations for all other positions will automatically lapse.

(d) Immediately prior to the holding of the relevant ballot and in the discretion of the chair, each candidate will be allowed a period not exceeding five minutes in which to outline:

(i) the reasons they are seeking election to office; and

(ii) the policies they would pursue if elected.

(e) If the number of candidates nominated for election does not exceed the number of vacancies, no election will be held and such nominees will be declared elected by the chair after receiving the report of the Returning Officer.

(f) If the number of candidates exceeds the number of vacancies:

(i) a secret ballot must be conducted and counted by the Returning Officer in the manner provided in By-Laws 6.5(g) to 6.5(n) inclusive;

(ii) the Returning Officer may conduct the ballot under the supervision of one or more Scrutineers; and

(iii) the successful candidate/s will be declared elected by the chair after receiving the report of the Returning Officer.

(g) For each election held under By–Laws 6.5(e) and (f):

(i) the Returning Officer must record the successful candidates;

(ii) the result will be announced by the chair (subject to receiving the Returning Officer's record) at the relevant meeting, and vacancies will then be declared filled accordingly; and

(iii) the chair must sign the Returning Officer's record which must be retained as conclusive evidence of the election.

(h) Every Member entitled to vote must be given notice of the relevant meeting at which votes will be cast in the relevant election for Office Bearers (**Office Bearer Ballot Notice**).

(i) The Office Bearer Ballot Notice may be given in such manner as approved by the Secretary (including Electronically) and will include:

(i) a Ballot Paper substantially in the form of Form 1 set out in these By-Laws and headed sufficiently to identify the nature of the election and listing each candidate's respective family name in alphabetical order opposite a box in which one tick per ballot may be placed to select a candidate;

(ii) an instruction to voters (along with any other instructions considered by the Secretary to be expedient) that:

A. voting is not compulsory;

B. in order to cast a valid vote, a voter must 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 for the first vacancy, a second Ballot Paper will be prepared for the election of the candidate for the second vacancy and the process repeated for each available vacancy until all vacancies are filled. The number of candidates elected must not exceed the number of positions vacant; and

C. submitted Ballot Papers that are incomplete, incorrectly completed or received later than the time for the meeting set out in the Office Bearer Ballot Notice, will be declared invalid and not considered;

and

(iii) a copy of the information provided by each candidate under By-Law 6.5(b).

(j) Completed Ballot Papers must be submitted at the conclusion of the ballot in the manner approved by the Returning Officer (including Electronically).

(k) Any Member wishing to alter a previously submitted Ballot Paper may do so prior to the conclusion of the relevant ballot by seeking permission from the Returning Officer to withdraw and re-lodge a submitted Ballot Paper. The Returning Officer must only grant such permission (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 a substitute Ballot Paper issued to them upon providing to the Returning Officer a written declaration to that effect.

(l) When in possession of all completed Ballot Papers the Returning Officer must, in the presence of the Scrutineers (if any):

(i) examine each completed Ballot Paper for validity; and

(ii) in consultation with the Scrutineers (if any) reject any Ballot Paper deemed invalid, which must not be counted for the purposes of the relevant election.

(m) Candidates will be elected one at a time with the filling of each available vacancy being conducted on a ballot-by-ballot basis. The candidate receiving the most votes in each ballot will be elected.

(n) If two or more candidates receive an equal number of votes at the end of this process, then the casting vote of the President or the nominee of the President will determine (for the purposes of the election only) which one of them:

(i) will be excluded; or

(ii) will be elected,

as the case may be.

(o) On completion of counting valid votes (as determined by the Returning Officer in their unfettered opinion), the Returning Officer and Scrutineer/s (if any) must provide a written report of the result to the Secretary (if not the Returning Officer) and the procedures described in By-Law 6.5(f) will then apply, subject only to the application (if any) of By-Law 6.5(n).

6.6. Election of the Board

Election of Directors under Article 41 of the Constitution will be conducted in accordance with the following election rules.

(a) Nominations for candidates will be called by the Secretary (**Call for Director Nominations**). In respect of Directors described in Article 41(a) of the Constitution, applications for candidates will be called and notified to Members by:

(i) advertising the call for applications on a readily accessible webpage on CPA Australia's website; and/or

(ii) advertising or otherwise seeking applications in such manner as the Secretary may, in their discretion, determine.

(b) The Call for Director Nominations must be made at least 90 days prior to the Appointments Council meeting at which the ballot for the election of Directors is held (**Directors Election Meeting**).

(c) Applications from candidates must be:

(i) in writing in the English language;

(ii) signed by the candidate by such means as the Secretary specifies (including Electronically);

(iii) accompanied by statements (the length of which is at the discretion of the applicant):

A. responding to the approved 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); and

D. signed by the candidate by such means as the Secretary specifies (including Electronically); and

(iv) lodged by such means as the Secretary specifies (including Electronically) by the date specified in the Call for Director Nominations, being at least 60 days prior to the Directors Election Meeting (**the Lodgement Date for Director Nominations**).

(d) For the election of Directors:

(i) a secret ballot must be conducted and counted by the Returning Officer in the manner provided in By-Laws 6.6(g) to 6.6(q) inclusive;

(ii) the Returning Officer may conduct the ballot at the Directors Election Meeting under the supervision of one or more Scrutineers 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);

(iii) the successful candidate/s will be declared elected by the chair after receiving the report of the Returning Officer following each ballot conducted under By–Law 6.6(e);

(iv) the Returning Officer must record the successful candidates;

(v) the result will be announced by the chair (subject to receiving the Returning Officer's record following each ballot under By–Law 6.6(e)) at the Directors Election Meeting, and vacancies will then be declared filled; and

(vi) the chair must sign the Returning Officer's record which must be retained as conclusive evidence of the election.

(e) Every Appointments Councillor entitled to vote will be given notice of the Directors Election Meeting by the chair of the relevant Appointments Council meeting. The ballot for the election of Directors (**Director Ballot Notice**) may be given in such manner as approved by the Returning Officer (including Electronically) and will include:

(i) a Ballot Paper substantially in the form of Form 1 set out in these By-Laws and headed sufficiently to identify the nature of the election and listing all relevant candidates in alphabetical order of family name opposite a box in which one tick per ballot may be placed to select a candidate;

(ii) an instruction to voters (along with any other instructions considered by the Secretary to be expedient) that:

A. voting is not compulsory;

B. in order to cast a valid vote, a member of the Appointments Council must 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 removed) for the election of the second candidate and the process repeated for each available vacancy until all vacancies are filled. The number of candidates elected must not exceed the number of positions vacant; and

C. submitted Ballot Papers that are incomplete, incorrectly completed or received later than the holding of the Director Ballot at the Directors Election Meeting will be declared invalid and not considered; and

(iii) completed Ballot Papers must be submitted in the manner approved by the Secretary (including Electronically) at the conclusion of the relevant ballot.

(f) The candidate receiving the most votes in each ballot will be elected.

(g) The Appointments Council will elect candidates one at a time with the filling of 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:

(i) on the first ballot in number do not exceed three times the number of vacancies, with each successfully elected candidate's name removed from each subsequent ballot; and

(ii) it determines are the most appropriate for the positions, taking into account the factors in By-Law 6.6(j).

(h) Any Appointments Councillors wishing to alter a previously submitted Ballot Paper may do so prior to the conclusion of the relevant ballot at the Directors Election Meeting by seeking permission from the Returning Officer to withdraw and re-lodge a submitted Ballot Paper. The Returning Officer must only grant such permission (in the discretion of the Returning Officer) after first cancelling the original Ballot Paper previously submitted. Any Appointments Councillor who has lost their Ballot Paper may have a substitute Ballot Paper issued to them upon providing to the Returning Officer a written declaration to that effect.

(i) When in possession of all completed Ballot Papers, the Returning Officer must, in the presence of the Scrutineers (if any):

(i) examine each completed Ballot Paper for validity; and

(ii) in consultation with the Scrutineers (if any) reject any Ballot Paper deemed invalid, which must not be counted for the purposes of the election.

(j) When casting their votes for candidates, Appointments Councillors:

(i) must take into account the current skills matrix, any skills gaps and the assessment of candidates against the selection criteria requirements for the Board;

(ii) should apply a rigorous process to reappointment; and

(iii) should give weight to the overall composition of the Board with an emphasis on balancing the need for continuity with the need for continual refreshment of talent and thinking.

(k) If two or more candidates receive an equal number of votes at the end of this process, then the casting vote of the Deputy Chair of the Appointments Council or in their absence the Appointor will determine (for the purposes of election only) which one of them:

(i) will be excluded; or

(ii) will be elected,

as the case may be.

(l) Except in the case of a casual vacancy to be filled under Article 41(g) of the Constitution, the Board must, under Articles 51(a) and 51(b) of the Constitution, appoint a Nomination Committee prior to expiry of the Lodgement Date for Director Nominations with the powers and authorities set out in its charter together with the following additional powers and authorities. The Nomination Committee will:

(i) meet as soon as possible after expiry of the Lodgement Date for Director Nominations and will meet as and when it determines;

(ii) review all applications and supporting materials received for appointment as a Director, arrange reference checks and undertake interviews;

(iii) provide the Appointments Council with a proposed short list of candidates for the Nomination Committee to interview at least three days before the short list of candidates is finalised so that the feedback from the Appointments Council is included in the final short list;

(iv) make recommendations to the Appointments Council 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). The Nomination Committee will also include such other supporting material as it considers relevant, in respect of each category of Directors under Article 41(a)(i) and Article 41(a)(ii) of the Constitution together with a recommended ballot list that complies with By-Law 6.6(e). The Appointments Council may request that the Nomination Committee include in the report any other information that the Appointments Council considers to be relevant;

(v) deliver the report required to be prepared under By-Law 6.6(l)(iv) to the Secretary no later than six days prior to the Directors Election Meeting together with the Director Ballot Notice;

(vi) make any such other enquiries to assist in its deliberations as the Nomination Committee, in its discretion, may determine. The deliberations of the Nomination Committee will not be:

A. bound by the rules of natural justice; or

B. recorded,

(vii) and must be confidential; and

(viii) the chair of the Nomination Committee does not have a deliberative or casting vote.

(m) On or before the Directors Election Meeting, 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.

(n) The Appointments Council will, in following the Election Rules, have due regard to, but will not be bound by, the report of the Nomination Committee.

(o) Irrespective of whether a Member or person who has submitted an application by the Lodgement Date for Director Nominations 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 that meets the application requirements (including the selection criteria) by the Lodgement Date for Director Nominations under 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 that meets the application requirements (including the selection criteria) by the Lodgement Date for Director Nominations as an External Director under Article 41(a)(ii) of the Constitution.

(p) Except in the case of a casual vacancy to be filled under Article 41(g) of the Constitution, this By-Law 6.6(p) applies if at the end of the Lodgement Date for Director Nominations, the number of candidates for appointment as Directors does not exceed the number of vacancies for Directors to be appointed under Article 41(a) of the Constitution (noting any minimum requirements for External Directors):

(i) the Appointments Council will be immediately notified by the Secretary;

(ii) a candidate who is approved by the Appointments Council in accordance with its Charter will be declared elected and appointed as a Director; and

(iii) 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 Director(s) under Article 41(a) 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) The Appointments Council will inform the Secretary of the names of the persons it has appointed as Directors as soon as the person is appointed a Director in accordance with By-Law 6.6, who will in turn inform the President as soon as possible.

(r) The Board will as soon as practicable following any appointment of a Director notify Members of the appointment of the Director and their term.

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 (which may be in electronic form) will be substantially in the form of Form 2 set out in these By-Laws.

Part 8. Divisional Councils

8.1. Powers of Divisional Councils

Each Divisional Council has 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 under Article 64 of the Constitution will be filled by electing replacements by no later than 31 December during the calendar year immediately prior to the vacancies arising. The elections will be conducted in the manner set out in Part 6 of these By-Laws. Divisional Councillors so elected will 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 under By-Law 8.2(a) may be filled by such Divisional Council appointing a Member attached to that Division who will retain office as a Divisional Councillor until 31 December immediately following their appointment, but if the appointment would be less than four 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 will retain office as a Divisional Councillor until 31 December immediately following their appointment, but if the appointment would be less than four months, then until 31 December in the year after that person's appointment.

(d) A Divisional Council may at any time appoint a Member attached to that Division as an additional Divisional Councillor provided that the total number of Divisional Councillors must not at any time exceed the number determined by the Board under Article 63(a) of the Constitution. Any Divisional Councillor so appointed will hold office only until 31 December immediately following their appointment, but if the appointment would be less than four months, then until 31 December in the year after that person's appointment.

(e) A Divisional Councillor who is appointed under By-Law 8.2(b), (c) or (d), is ineligible to be re-appointed to that Divisional Council under By-Law 8.2(b), (c) or (d) for a period of two years following the conclusion of that appointed term, regardless of whether they served the full duration of that term.

(f) If a Divisional Councillor:

(i) seeks re-election under Articles 64(a) or (b) of the Constitution and is not re-elected; or

(ii) is ineligible to seek re-election under Articles 64(a) or (b),

they are ineligible to be appointed to a Divisional Council under By-Law 8.2(b), (c) or (d) for a period of two years following the conclusion of their current term, regardless of whether they served the full duration of that term.

(g) Changes to the eligibility requirements or election process in By-Laws 6.4 and 8.2 that occur after the election or appointment of a Divisional Councillor but before the end of the Divisional Councillor's term do not affect the validity of that Divisional Councillor's election or 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 three months.

(b) A Regional Head 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 a quorum under By-Law 8.3(j).

(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, by post, or by Electronic Notification.

(d) A Divisional Councillor may waive notice of a Divisional Council meeting by giving notice to that effect to the Division in person or by post, or by Electronic Notification.

(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 a person does not receive notice of the meeting, or the Division accidentally does not give notice of the meeting to a person.

(g) By consenting to be a Divisional Councillor, each Divisional Councillor consents to the holding of a Divisional Council meeting using any technology or any combination of technologies (including virtual meeting technology) which permits each Divisional Councillor to communicate with every other participating Divisional Councillor. Such consent may be a standing one. A Divisional Councillor may only withdraw their consent given under this By-Law 8.3(g) within a reasonable period before the meeting.

(h) Divisional Councils may meet:

(i) at one or more physical venues;

(ii) at one or more physical venues and using virtual meeting technology; or

(iii) using virtual meeting technology only,

provided, in each case, that all persons participating in the meeting are able to hear and be heard by all other participants.

(i) If a Divisional Council meeting is held in two or more places linked together by any technology consented to by all Divisional Councillors or any combination of any such technologies including virtual meeting technology:

(i) the contemporaneous linking together by any technology (or any combination of technologies, including virtual meeting technology) of a sufficient number of Divisional Councillors to constitute a quorum constitutes a meeting of the Divisional Council. Each of the Divisional Councillors who attends the meeting (whether at a physical venue or by using virtual meeting technology), is taken for all purposes to be present in person at the meeting while so attending unless and until the Divisional Councillor states to the chair of the meeting that the Divisional Councillor is discontinuing their participation in the meeting.

(ii) all the provisions in these By-Laws relating to Divisional Council meetings apply, as far as they can and with any necessary changes, to Divisional Council meetings by any technology (or any combination of technologies); and

(iii) the meeting is taken to be held at the place where the chair of that meeting decides, provided that at least one of the persons present at the meeting was physically at that place for the meeting's duration.

(j) The quorum for a meeting of a Divisional Council must 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 will be rounded down). A quorum for a Divisional Council meeting must be present for the meeting's duration.

(k) Where a meeting of Divisional Councillors is conducted using any technology (including virtual meeting technology) approved by the Divisional Councillors under these By-Laws, and to the maximum extent permitted by law, the quorum referred to in By-Law 8.3(j) need not be physically present at the same place (or at any place).

(l) If, before or during a meeting of Divisional Councillors, any technical difficulty occurs and one or more Divisional Councillors cannot participate, the chair of that meeting may decide to adjourn the meeting until the difficulty is remedied or, provided a quorum of Divisional Councillors remains present, continue with the meeting.

(m) A Divisional Council must cause minutes of the proceedings of its meetings to be regularly entered in books provided for the purpose. The minutes of any meeting of a Divisional Council signed by the chair of the succeeding meeting of the Divisional Council will, 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 will preside as chair or, in the Divisional President's absence, the Divisional Deputy President will 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 to chair that meeting.

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

(a) Divisional Council resolutions

(i) 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.

(ii) Subject to this By-Law 8.5, each Divisional Councillor present (including through the use of any technology) 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 Divisional 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 must be taken in the manner and at the time and place the chair of the meeting directs.

(iii) In the case of an equal number of votes on a resolution at a Divisional Council meeting, the chair of that meeting has a casting vote on that resolution. The casting vote is in addition to any vote the chair has in their capacity as a Divisional Councillor in respect of that resolution, provided that:

A. the chair is entitled to vote on the resolution; and

B. a quorum of Divisional Councillors is present or taken to be present (including through the use of any technology in accordance with By-Law 8.3(k)) and entitled to vote on the resolution.

(b) Appointments Council resolutions

(i) Subject to Article 61(l) of the Constitution, resolutions of the Appointments Council are decided by a majority of votes of all Appointments Councillors currently in office, present at the meeting. The President, or the Deputy President if they are the chair under Article 61(r) of the Constitution, has no right to vote at meetings of the Council under Article 61(a) of the Constitution.

(ii) Subject to By-Law 8.5(b)(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.

(c) Council of Presidents resolutions

Subject to Article 66(e) of the Constitution, a resolution of the Council of Presidents 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 them 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, to appoint Divisional Councillors up to the minimum of one-half of their members (if this number is not a whole number, then it will be rounded down).

8.7. Written resolutions of Divisional Councils

(a) A Divisional Council may pass a resolution without a Divisional Council meeting being held if:

(i) written notice of the resolution is given to all Divisional Councillors; and

(ii) 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 under By-Law 8.7(a) may consist of several documents (including by Electronic Notification) 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.

(c) An Electronic Notification under a Divisional Councillor's name 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 three 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 under Article 64(a) 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, and in such case that Divisional Councillor is entitled to appeal to a meeting of the Members attached to that Division of which not less than 21 days' notice must be given promptly after the Divisional Councillor requests such a meeting;

(viii) becomes Insolvent;

(ix) becomes a person of unsound mind or a person whose property is liable to be dealt with under a law about mental health;

(x) is, or becomes, an employee of CPA Australia;

(xi) has their membership suspended; or

(xii) has a Fee which is overdue for 60 days or more;

OR

(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.

8.9. Election of Divisional President and Divisional Deputy President

(a) By 30 November in each calendar year, each Divisional Council:

(i) will elect a Divisional President; and

(ii) may elect up to two Divisional Deputy Presidents,

from amongst:

(iii) those Divisional Councillors who are not retiring at the end of that calendar year (excluding any Divisional Councillors appointed to a Divisional Council under By-Law 8.2(b), (c) or (d)); 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) A Divisional President or Divisional Deputy President elected under By-Law 8.9(a) will hold office for a term of one year commencing on 1 January of the following calendar year and ending on 31 December of 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 one-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 under 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 under Article 64(a) on 31 December of that following calendar year but has been re-elected as a Divisional Councillor in accordance with the Constitution.

(c) Each Divisional President can only hold office for a maximum of two consecutive years and each Divisional Deputy President can only hold office for a maximum of four consecutive years.

(d) All elections under By-Law 8.9(a) will be conducted in the manner set out in By-Law 6.5.

(e) 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.

(f) Changes to the eligibility requirements or election process in By-Laws 6.5 and 8.9 that occur after the election or appointment of a Divisional President or Divisional Deputy President but before the end of their term do not affect the validity of that Divisional President's or Divisional Deputy President's election or appointment.

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. Any 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 a Membership Status of at least Certified Practising Accountant, 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 a Membership Status of at least Certified Practising Accountant:

A. holds a current policy of professional indemnity insurance;

B. the aggregate gross fees earned 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, for the provision of Public Accounting Services, does not exceed the Prescribed Amount; and

C. 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 from Appendix 1 of these By-Laws, but subject to such terms and conditions as the Board determines (including compliance with CPA Australia's Practice 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):

(a) a Member Affiliated with the Public Practice Entity submits an application for approval to the Board (in writing); and

(b) the Board approves the application (in writing),

provided:

(c) if 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 who are 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 in its discretion determines or approves 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(d); and/or

(iv) a trust or trusts complying with By-Law 9.3(e).

(d) if a body corporate:

(i) the directors 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 must be provided at all times in accordance with the minimum professional, ethical and technical requirements from time to time contained in these By-Laws, the Code of Professional Conduct and all other rules and pronouncements contained in or made under authority of the Constitution.

(e) if a trust:

(i) the trustee(s) 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(d);

C. a Member (or Members) holding a Public Practice Certificate and a body corporate (or bodies corporate) complying with By-Law 9.3(d); 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(d) and an Approved Controller or Approved Controllers; and

(ii) it 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 must be provided at all times in accordance with the minimum professional, ethical and technical requirements from time to time contained in these By-Laws, the 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 Certificate

(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 after that 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 a Membership Status of at least "Certified Practising Accountant";

(iii) if the applicant has within the last five 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, under By-Law 3.14, provide evidence satisfactory to the Board (whether generally or in any particular case) of having passed, within the last five 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 their 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 been engaged in full time employment in an area of work that includes provision of Public Accounting Services for a period of at least three years within the last eight years immediately preceding the application;

(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 under 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 under 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 five 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 eight 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 of these By-Laws 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 eight years prior to the date of application subject to an outstanding Practice Review under the Practice Review Program; and

D. has during the eight 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, cancel or suspend a Public Practice Certificate for any period on such terms and conditions as the Board deems fit. The Public Practice Certificate of any Member ceasing to be a Member (for any reason) will automatically be cancelled upon such cessation. Any refusal, cancellation or suspension including for the Member's breach of the continuing requirements of By-Laws 9.5(a) to 9.5(e) inclusive, must be notified to the Member concerned within five Business Days of the refusal, cancellation or suspension being made, accompanied by reasons for the same. The giving of notice will 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 Public Practice 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 (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 under 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 respect of a Practice Review under the Practice Review Program relating to that Member, comply with all Practice Review steps and requirements and successfully complete a periodic Practice Review within the Practice Review Program Prescribed Timeframes;

(c) do all acts, matters and things necessary to maintain a Membership Status of at least "Certified Practising Accountant";

(d) comply with all laws, statutes, regulations, standards, 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;

(e) if Affiliated with an Approved Practice Entity, 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), submit a Structural Profile to the Board in respect of the Approved Practice Entity and, together with evidence satisfactory to the Board that the Approved Practice Entity will remain so following the change of Control;

(f) be permitted to use, by themselves, such Intellectual Property of CPA Australia comprising:

(i) the relevant designation Certified Practising Accountant or Fellow 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 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 the user revoked upon two Business Days' notice from the Board to the Member concerned without giving any reasons;

(vi) ends and the licence of the user is automatically revoked (without 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 being suspended from membership; and

(vii) is strictly only by the Member holding a current Public Practice Certificate and the Member must not 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 earned 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 the Intellectual Property of CPA Australia comprising:

(i) the relevant designation for a Certified Practising Accountant or a Fellow 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 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 the user revoked upon two Business Days' notice from the Board to the Approved Practice Entity without giving any reasons; and

(vi) ends and the licence of the user is automatically revoked (without 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 the Intellectual Property of CPA Australia comprising:

(i) the relevant designation Certified Practising Accountant or Fellow 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 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 two Business Days' notice from the Board to the Approved Practice Entity without giving any reasons.

(c) By-Law 9.7(b) will cease to apply to an Approved Practice Entity if and when there is any change occurring after 1 January 2010, 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 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 of the right of appointment under 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.

(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 Fellow 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:

(iii) the Board has granted permission for that Public Practice Entity to use such Intellectual Property under By-Law 9.7(a); or

(iv) 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 must be the greater of:

A. the sum of NZ$1,000,000 for New Zealand-based Members;

B. for Australian-based Members:

	For Australian-based Members not providing audit, assurance services	**For Australian-based Members providing audit, assurance services**
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 Entity 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 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, all trustees with which the Member is Affiliated, all 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 or the Register of Authorised Non-Operating Holding Companies; and

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 respectively; and

(iv) there must be terms (except only to the extent the Board in any particular case otherwise allows) providing for:

A. a retroactive date no later than seven 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;

(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) trustees 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 required under the provisions of By-Law 4.6, an 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 seven 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 professional indemnity insurance policy must provide to CPA Australia:

(i) upon request, an original certificate of currency of such insurance policy or such other evidentiary document approved by the Board;

(ii) notification of any cancellation, lapse, or failure to renew such insurance policy 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 insurance policy; 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 or notification above the amount of AUD $500,000 in Australia and NZ $500,000 in New Zealand, 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.

(g) A Member must advise CPA Australia of any claims and notifications received:

(i) below the amount of AUD $500,001 and in the amount of or greater than AUD $50,000 in Australia; and

(ii) below the amount of NZ $500,001 and in the amount of or greater than NZ $50,000 in New Zealand.

(h) At the time of their annual renewal of their Public Practice Certificate, a Member must confirm that they hold current professional indemnity insurance that meets the requirements of By-Law 9.8(c) and advise of any claims and notifications received in the last 12 months in the ranges set out in By-Laws 9.8(f) and (g) respectively.

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, this Part 9A of these By-Laws must be interpreted consistently with the requirements of the ARA and any associated regulations.

(b) In the event of any conflict between this Part 9A of these By-Laws and the requirements of the ARA or any associated regulations, the ARA and/or associated regulations prevail.

9A.3. Issue of license to New Zealand-based Members

(a) A licence under the ARA may be issued to a Member with Certified Practising Accountant or Fellow Certified Practising Accountant Membership Status by the Board for an initial period of up to five 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 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 Officer 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 has the right of appeal to an Appeals Tribunal exercisable under 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).

(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. License to remain the property of CPA Australia

Each licence issued under this Part 9A 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 9A.

(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 9A.

(c) Part 9A of these By-Laws 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 including Recommendation 4.2 of the ASX Corporate Governance Principles and Recommendations as they apply from time to time.

10.2. Directors' Remuneration

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:

(a) be consistent with the requirements of section 202B of the Act;

(b) 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

(c) 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.

Part 11. Glossary

11.1. Definitions

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

AASB	means the Australian Accounting Standards Board or any successor body carrying out the same functions.
Absolute Majority	means more than one half of the total votes cast in a ballot under By-Laws 6.4, 6.5 or 6.6 and where otherwise used in these By-Laws means more than one half of the votes cast.
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.
Administration fee	means the amount of $2,000.
Alternative Procedure	means the procedure set out in By-Law 5.12 of these By-Laws.

Annual Period	means: (a) the period from the date on which a Public Practice Certificate is first issued to a 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.
APESB	means the Accounting Professional & Ethical Standards Board or any successor body carrying out the same functions.
Appeals Tribunal	means the body: (a) comprising 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, under the powers 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(c)(ii).
Approved Practice Entity	has the meaning given in By-Law 9.3.
Ballot Paper	includes a physical ballot paper or an electronic equivalent.
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 Membership Status is “Certified Practising Accountant”.
Chair Panel	means the body: (a) comprising members appointed from the Disciplinary Panel from time to time by the Board; and (b) to whom the Board has, under 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.
Complainant	means any person making a Complaint under Part 5 of these By-Laws.
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 as set out on CPA Australia's 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 eight 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, under 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 will 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, under 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 Deputy President	means, in relation to a Division, a person for the time being elected to that role under By-Law 8.9.
Divisional President	means, in relation to a Division, the person for the time elected to that role under By-Law 8.9.

Election Event	means the election event for the relevant election as set out in Part 6 of these By-Laws, including those conducted during the Divisional Council Election Meeting, the Divisional Council Office Bearer Election Meeting, the Board Office Bearer Election Meeting and the Directors Election Meeting, as relevant.
Election Rules	means the rules for the relevant election set out in Part 6 of these By-Laws.
Electronically	means and includes using any technology or any combination of technologies.
Fellow Certified Practising Accountant	means a Member whose Allocated Membership Status is "Fellow Certified Practising Accountant".
Fit and Proper Requirement	has the meaning given in By-Law 3.16.
Foundation Level Examinations	means the examinations collectively referred to by that name, the details of which are as set out on CPA Australia's website.
GMPC	means the person: (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 (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.
Guidelines	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.
ICM	means any person: (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 (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.
Limited Assurance Engagement	has the meaning given in the *Framework for Assurance Engagements* issued by the Auditing and Assurance Standards Board.
Limited Public Practice Certificate	means a Public Practice Certificate 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 earning 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.

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 under 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.
Maximum Costs	means in respect of: (a) the GMPC or an ICM, $15,000; (b) an OPT, $12,000; (c) a Disciplinary Tribunal, $50,000; or such other amount from time to time prescribed by the Board and set out on CPA Australia's website; and (d) an Appeals Tribunal, an amount 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.
Maximum Fine	means $100,000 or such other amount from time to time prescribed by the Board and set out on CPA Australia's website.

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, under 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: (c) 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 (d) 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.
PCOP	means the Professional Conduct Oversight Panel being the body comprising each of the persons appointed from time to time by the Board.
Practical Experience Requirement	means the supervised work experience requirements to be admitted as a Certified Practising Accountant, the details of which are as set out on CPA Australia's website.
Practice Review	means the program of periodic peer review of professional practice (including any relevant, equivalent program (or programs) in operation before 1 January 2024 having application to a Member) required to be undertaken by Members holding a Public Practice Certificate in the manner from time to time prescribed by the Board.
Practice Review Prescribed Timeframe	means the timeframe prescribed by CPA Australia based on bi-annual cycles in which a Practice Review must be completed unless the timeframe in a particular instance has been changed by the Chief Learning and Innovation Officer or their delegate in which case it will be the changed timeframe in that particular instance, and where there is a change of title to the Chief Learning and Innovation Officer, the person who is accountable for the day-to-day management of Practice Reviews.
Prescribed Amount	means, unless otherwise resolved by the Board, the sum of AUD$10,000 (exclusive of GST) for Members residing in Australia and NZD$10,000 (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 CPA Australia's website.
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 NZD$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.
Professional and Ethical Standards	means the standards, codes and other mandatory professional and ethical requirements set by the APESB, as applicable from time to time.

Professional Level Examinations	means the examinations collectively referred to by that name, the details of which are as set out on CPA Australia's website.
Public Accounting Services	means: (a) 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 that Member personally; or (ii) as an employee or for the employer's own use but excludes an employee who controls the quality of their own work or the work performed by their employer; or (iii) as 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 under By-Law 9.4 permitting a Member to provide Public Accounting Services.
Public Practice Entity	means any entity a substantial proportion of the business activity of which is the provision of Public Accounting Services.
Public Practice Program	means the professional licentiate education program required to be successfully completed in the manner specified from time-to-time by the Board as a condition of a Member being granted a Public Practice Certificate.

Regional Head	means, in relation to a Division, a person appointed by the Chief Executive Officer (or their delegate) as general manager for that Division to the position or to undertake the duties of Regional Head of the Division and where there is a change of title, the person who is accountable for the day-to-day management of the Divisional Council in the Division.
Relevant Complaint	means a Complaint that is not an Unviable Complaint.
Retired Membership List	means the list of retired Members referred to in By-Law 3.1(iv).
Returning Officer	means, as the context permits: (a) an Authority (within the meaning of and appointed under By-Law 6.1(a); or (b) in the case of a Divisional Council, the Regional Head of the relevant Division, unless the Secretary appoints another person at the request of the Board; or (c) if no Authority is appointed, the Secretary.
Scrutineer/s	means Member/s appointed by the Secretary to supervise a ballot, at the remuneration determined by the Board and upon other terms in the Secretary's discretion.
Specialisation	has the meaning given in By-Law 3.9 and Specialisation List has a corresponding meaning.
Specialisation Guidelines	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.
Structural Profile	in respect of an Approved Practice Entity, means a profile which includes the following information: (a) the addresses of all places at or from which Public Accounting Services are provided by the Approved Practice Entity; (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 Entity exercises Control over the Approved 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 a Disciplinary Tribunal, an OPT or an Appeals Tribunal as defined in these By-Laws.

Unviable Complaint	means a Complaint that: (a) concerns a matter occurring more than five 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).
Written Resolution	means, in relation to: (a) a Disciplinary Tribunal or Appeals Tribunal, a resolution signed by the requisite majority of the members of either Tribunal (as applicable) (which may consist of several documents in like form signed by one or more persons). When the resolution is signed by the last of the members of the Disciplinary Tribunal or Appeals Tribunal (as applicable) constituting the requisite majority, it has effect as a Determination of either Tribunal (as applicable); and (b) an OPT, a resolution signed by the OPT, which then has effect as a Determination of the OPT.

Part 12. 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 form part of these By-Laws;

(ii) a reference to the singular includes the plural and vice versa;

(iii) a reference to a document includes any variation or replacement of it;

(iv) a reference to dollars, $ or A$ is to the lawful currency of Australia;

(v) if a word or phrase is given a defined meaning, any other part of speech or form of that word or phrase has a corresponding meaning;

(vi) the word “includes” in any form is not a word 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 includes its delegated legislation and a reference to a statute or delegated legislation or a provision of either includes consolidations, amendments, re-enactments and replacements;

(ix) a reference to any provision in the Constitution, By-Laws, Code of Professional Conduct or Applicable Regulations includes any modification 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 something being “written” or “in writing” means any legible writing in visible form in the English language and includes that thing being represented or reproduced in any mode in a visible form;

(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 these By-laws 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 Regional Head is to be construed as a reference to the Board;

(xviii) the language in these By-Laws is to be 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 first person (**First Person**), or an associate of the First 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 12(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 12(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.

FORM 1

CPA AUSTRALIA LTD
BALLOT PAPER

ELECTION OF …….. FOR 20…..

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

LIST OF CANDIDATES

(Subject to By-Law 6.4, names to be inserted in alphabetical order of family name)

(Where applicable, candidates seeking re-election may 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 do not place a number against the names of each candidate, however, 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 candidate/s 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, however, 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 (signing and adding full name, address and membership number), or complete the electronic ballot paper as instructed by the Returning Officer.

FORM 2

CPA AUSTRALIA LTD
FORM OF PROXY

STEP 1: APPOINT A PROXY TO VOTE ON YOUR BEHALF

Full name of Member(s): ……

Address: ……...

I, being a member of CPA Australia Ltd (Company) and entitled to attend and vote at the [*description of meeting*], appoint:

☐ (mark box)	the Chair of the meeting.	**OR**	☐ (mark box)	…… (*Full name of proxy or the office of the proxy*)

or if the person or body corporate named above fails to attend the meeting or if no person or body corporate is named, the Chair of the Meeting, as my proxy to attend that meeting and act on 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) and at any adjournment thereof.

The Chair intends to vote undirected proxies [in favour of/against] agenda item/s [xxxxx].

STEP 2: VOTING DIRECTIONS ON ITEMS OF BUSINESS

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 (×).

I direct that my proxy vote in the following manner (please mark relevant boxes with (×) to indicate your directions):

	[Ordinary/Special] Resolution	**For**	**Against**	**Abstain***
1	[*give a brief description of the resolution e.g. To move a vote of thanks X*]	☐	☐	☐
2	[*give a brief description of the resolution e.g. To amend the constitution*]	☐	☐	☐

* Please note if you mark abstain, you are directing your proxy not to vote on that resolution.

STEP 3: SIGNATURE OF MEMBER

DATED this …… day of …… 20……

Signed: ……

Member Number: ……...

Member Name and Address:……...

……...

STEP 4: HOW TO COMPLETE THIS PROXY FORM

1. If you are entitled to attend and vote at the meeting, 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. You may direct your proxy how to vote by placing a mark (**×**) in one of the boxes opposite each item of business. Your proxy will vote in accordance with your directions. If you mark the "Abstain" box for an item, you are directing your proxy not to vote on that item. If you mark more than one box for an item, your vote on that item will be invalid.
3. 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.
4. 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.
5. 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.
6. 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.

STEP 5: HOW TO LODGE THIS PROXY FORM

1. The Proxy Form (and any Power of Attorney under which it is signed) must be signed by the member personally and 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).

APPENDIX 1

List of Bodies of Accountants for Public Accounting Services purposes

- Chartered Accountants Australia and New Zealand
- Financial Advice Association Australia (FAAA) *
- 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 FAAA 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 Advice Association Australia (FAAA) *
- 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 Practice Review Program.

* Applicable only were the non-Member holds the status of Certified Financial Planner with the FAAA 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 Advice Association Australia (FAAA)
- 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 and time period as a member of CPA Australia or in the case of External Director candidates any relevant professional organisation
- recognised tertiary qualifications
- any government, civil or military honours (including year obtained and name of honour)
- details of current employment (including year commenced and name of employer)
- details of the offices, committee, or non-executive director positions held in the last 10 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.

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	• Birth Certificate or Birth Extract issued by the relevant government authority • Passport that contains a photograph and signature of the person in whose name the document is issued • Citizenship Certificate issued by the relevant government authority • Government Issued National Identity Card that contains a photograph and signature of the person in whose name the document is issued. • 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 • 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
40 points	• Australian Government issued ID Card • A pension card issued by Centrelink that entitles a person in whose name the card is issued to financial benefits • Tertiary Student Card
40 points	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: • a financial institution • an approved referee
30 points	All items must bear the person's name, and for the first 3 items below must also bear the person's address): • 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; • Government benefits notice issued by the Commonwealth, a State or Territory (less than 12 months old); • 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); • Australian Medicare Card • Marriage Certificate (to confirm a maiden name only)

CPA Australia Ltd By-Laws:

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