

CPA Australia Professional Conduct 2023

Membership of CPA Australia means committing to the obligations spelt out in CPA Australia's Constitution and By-Laws, APES 110 Code of Ethics for Professional Accountants and applicable regulations.

To ensure all members uphold these standards, CPA Australia has a formal process that enables complaints about its members to be heard, evaluated and, where appropriate, disciplinary action taken. Investigations and disciplinary processes are guided by the principles of procedural fairness, confidentiality, independence, and the right to appeal. CPA Australia has undertaken to act in the public interest and has an obligation to ensure that complaints about members are investigated thoroughly in an impartial, timely manner; striving to preserve the rights of members while acknowledging the public interest concern of complainants.

Details on complaints received and the outcomes of those complaints is summarised in the tables below.

Table 1: Complaints against members

Number of complaints received and resolved	2020	2021	2022	2023
Total complaints received ¹	348	264	300	294
Relevant complaints received ²	197	122	183	215
Complaints received and resolved ³	261	206	215	218
Total complaints resolved (including complaints open from previous years)	352	329	297	291

1 Total complaints received refers to all complaints received (phone, email or complaint form), including those formally investigated and those dealt with by phone or email.

2 Relevant Complaints received refers to all complaints formally investigated, that is, they are not considered 'unviable'. An Unviable Complaint as defined in the By-Laws is one that concerns a matter that occurred more than five years prior to the date of the complaint, concerns a person who is not a member at the time the complaint is lodged, is not supported on the available evidence, or is primarily a fee dispute.

3 Complaints resolved refers to the Relevant Complaints investigated and either closed or referred to a disciplinary tribunal for hearing, in addition to those resolved without a formal investigation.

External complaints are lodged by members of the public using the CPA Australia online complaint form available on the member conduct and discipline web page.

Complaints initiated internally by the General Manager Professional Conduct are based on publicly available information, or a member's self-disclosure, or raised by other CPA Australia functions.

Table 2: Source of Relevant Complaints

Source of Relevant Complaints investigated	2020	2021	2022	2023
External Complaint Forms lodged by members of the public	81	58	66	81
Internally initiated Complaints, including those referred from other CPA Australia functions	93	40	76	99
Complaints initiated due to adverse outcomes by statutory/regulatory authorities or professional bodies	16	22	35	32
Complaints initiated based on criminal or civil court proceedings	7	2	6	3
TOTAL	197	122	183	215

The table below indicates the outcome of all **Relevant Complaints** investigated and resolved in the year indicated. The closed Complaints include those initiated in the current year and those unresolved from previous years.

Table 3: Resolution of Relevant Complaints

Resolution of Complaints investigated	2020	2021	2022	2023
Complaints formally investigated and closed with no case to answer	142	78	88	115
Complaints determined by Disciplinary Tribunal	54	53	46	45
Internal reprimands/cautions issued to members	30	33	41	55
TOTAL closed	207	164	175	215

Table 4: Number of Members that have appeared before a Disciplinary Tribunal in the relevant years

Number of Members appeared before a Disciplinary Tribunal	2020	2021	2022	2023
Number of members	47	48	32	42

Forty-two members had a Complaint heard against them at a Disciplinary Tribunal. Three of those members had two separate Complaints heard against them, leading to a total of 45 matters (some with multiple charges/allegations), to come before a Disciplinary Tribunal in 2023.

The reasons for the referrals are listed below, however the charge combinations are not shown.

Table 5: Complaints heard at Disciplinary Tribunals

Complaints heard at a Disciplinary Tribunal	2020	2021	2022	2023
Member obtained admission by improper means, making a false declaration	–	1	1	–
Breach of Constitution, By-Laws, Code of Conduct or Applicable Regulations	14	16	14	9
Breach of APES 110	10	14	7	11
Conduct dishonourable/derogatory to or not in the best interests of CPA Australia or its members	18	17	4	19
Become insolvent/ bankrupt	3	2	2	3
Adverse finding Professional/Statutory Body or Court	25	26	20	15
Failure to comply with request from, or determination by, CPA Australia	23	17	6	10
TOTAL	93	92	54	67

The penalties imposed at the Disciplinary Tribunals are listed below, however the combinations are not shown

Table 6: Disciplinary Tribunal Penalty Outcomes

Sanctions ordered by Disciplinary Tribunals	2020	2021	2022	2023
Forfeiture of membership	39	34	27	29
Suspension of membership	3	3	1	5
A severe reprimand	35	39	19	32
Admonishment	7	6	6	1
Complete a Quality Review	3	5	7	7
Training and development	15	13	15	6
Fine	35	22	11	29
Other Penalty ¹	10	13	8	3

¹ In addition to the penalties imposed, members are often required to meet certain criteria prior to any application for re-admission. This may include such as conditions as providing evidence of further education, having repaid monies, producing a medical certificate etc.