

CPA Australia

Professional Conduct 2022

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. 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 of complaints received, and the status and outcomes of those complaints is detailed in the tables below.

Table 1: Complaints against members

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

Note:

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.

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 5 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.

Complaints resolved refers to Complaints closed upon the conclusion of an assessment, an investigation, or a Disciplinary Tribunal.

Due to the new categorisation of data (rows 2 and 4) relating to the source of Relevant Complaints, two tables are provided. The new categorisation provides a more precise summary of complaints initiated from external/internal sources and those initiated from statutory/judicial sources.

Table 2: Source of Relevant Complaints

Source of Relevant Complaints investigated	2022
External Complaint Forms lodged by members of the public	66
*Complaints initiated based on allegations by CPA Australia business units	76
Complaints initiated based on adverse outcomes by statutory, regulatory, or professional bodies	35
*Complaints initiated based on criminal or civil court proceedings	6
TOTAL	183

Table 3: Resolution of Relevant complaints

Source of Relevant Complaints investigated	2020	2021
External complaint form from the public	81	58
*Internal complaints - referred from other CPA Australia business units	72	24
Complaints raised due to adverse outcomes by statutory/regulatory authorities	23	24
*Complaints initiated due to external media reporting or disclosure by the member or the public	21	16
TOTAL	197	122

The outcomes of **Relevant Complaints**, including those initiated in 2022 and those unresolved from previous years:

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

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

Matters which proceed to a Disciplinary Tribunal for hearing consist of one or more complaints (allegations), which make up the overall Complaint made against the member. Of the 32 Members that appeared before a Disciplinary Tribunal in 2022 the breakdown of the complaints heard is as follows:

Table 5: Complaints heard at Disciplinary Tribunals

Complaints heard at a Disciplinary Tribunal	2020	2021	2022
Member obtained admission by improper means, making a false declaration	—	1	1
Breaches of Constitution, By-Laws, Code of Professional Conduct, applicable regulations	14	15	14
Standard of professional care	10	14	7
Conduct dishonourable/derogatory or not in the best interests of CPA Australia or its members	18	17	4
Become insolvent/bankrupt	3	2	2
Adverse finding by any statutory body, civil or criminal court	25	26	20
Failure to comply to a request / determination by CPA Australia	23	17	6
TOTAL	93	92	54

The penalties imposed for the complaints heard and sustained, at Disciplinary Tribunal hearings are summarised as follows:

Table 6: Disciplinary Tribunal Penalty Outcomes

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

NOTE: 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.