

CPA Australia Supplier Code of Conduct

**October 2022**

# Introduction

The CPA Australia Way is the name of our organisational values and is the heartbeat of our organisation. The CPA Australia Way is our commitment to each other and a way of working. We demonstrate our values through our behaviours, which in turn creates and defines our organisational culture.



These values describe the commitment CPA Australia makes to its employees, members, and suppliers. These values

are embedded into all our practices and activities and CPA Australia expects that our suppliers (i.e. suppliers,

subcontractors, partners and their employees) will also uphold these principles. CPA Australia values its suppliers and believes that being aligned on core values and working together, will lead to mutual success by doing business in a responsible way maintaining the highest standard of respect, integrity and teamwork.

This CPA Australia Supplier Code of Conduct (Code) sets the agreed behavioural standards required of all CPA Australia suppliers in relation to business and ethical conduct within the framework of laws and regulations, human rights, health and safety, the environment, privacy, integrity, and diversity. Where suppliers do not meet these standards, CPA Australia may choose to not work or continue working with those suppliers.

It is the supplier’s responsibility to ensure they read and understand our standards and ensure they are met within their own business operations when working with CPA Australia as well as in their own supply chain. If you

have questions regarding this Code, or about CPA Australia’s expectations of suppliers and business partners, please email [procurement@cpaaustralia.com.au.](mailto:procurement@cpaaustralia.com.au)

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# Requirements

### Compliance with laws and regulations

CPA Australia suppliers must:

* comply with all applicable local and international laws and regulations
* commit to internal practices of ethical and responsible business behaviours and processes to ensure to avoid breach of any legal or legislative obligations and this Code.

## Environment

On 6 October 2021, CPA Australia joined with 13 other professional accounting bodies from around the globe in signing a commitment to achieve net zero greenhouse gas (GHG) emissions within each of our organisations.

We encourage and support CPA Australia suppliers to do the same.

Our commitment involves setting a roadmap for how

CPA Australia will achieve net zero and reporting against this roadmap. As CPA Australia’s supply chain is a large source of emissions we are committed to de-carbonisation of our supply chain through responsible procurement.

CPA Australia suppliers should support this commitment by:

* complying with all relevant local, national, and international environmental regulatory requirements and standards in supplying goods or services to CPA Australia
* managing their business’ environmental impacts with respect to, but not limited to, energy, water, waste, chemicals, air pollution, biodiversity and ecosystems
* having targets to reduce impacts, including addressing the impacts of climate change
* having, or working towards, a commitment to net zero by 2050
* supporting CPA Australia with the reporting of the environmental impact of the product or services provided as required.

## Social

### Health, safety and wellbeing

CPA Australia is committed to providing a working environment that is, so far as is reasonably practicable, safe and without risks to health. We have in place a health and safety policy that applies to all workplace

participants and expect CPA Australia suppliers to work to the same philosophy.

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Our suppliers must comply with all applicable laws relating to workplace health and safety and have in place appropriate health and safety policies and practices including:

* managing occupational health and safety hazards including an ongoing review process to identify and mitigate where reasonable, risks to all employees and visitors
* providing job related training, resources, and appropriate equipment for their employees
* consulting with their employees in relation to health, safety and wellbeing
* reporting, recording and reviewing practices.

### Human rights and modern slavery

As a member-based organisation, we seek to drive action on modern slavery in our own operations and supply chains and provide tools to members to support them to combat modern slavery.

Annually, we publish a modern slavery statement. Our response to modern slavery (defined in our statement) is guided by three key principles:

* the risk to individuals is paramount to all other risk considerations
* we actively seek to identify the risk of modern slavery in our operations and supply chains even if we do not find instances of modern slavery
* assessing modern slavery risks and taking actions to address those risks is the right thing to do, and drives commercial and social value for CPA Australia, which results in value for members.

To support these guiding principles CPA Australia requires suppliers to:

* review our [Modern Slavery Statement](https://www.cpaaustralia.com.au/about-cpa-australia/governance/modern-slavery-statement)
* prohibit any involvement in forced labour and other forms of modern slavery in their business and in their supply chain
* comply with all applicable modern slavery laws including but not limited to the [Modern Slavery Act 2018 (Aust.)](https://www.legislation.gov.au/Details/C2018A00153) and the [Modern Slavery Act 2015 (UK)](https://www.legislation.gov.uk/ukpga/2015/30/contents/enacted)
* provide for and ensure fair remuneration and working conditions for all workers including compliance with relevant employment legislation
* where required by law, have in place a Modern Slavery Statement and when not required by law we encourage suppliers to develop a voluntary statement.

### Inclusion and diversity

CPA Australia is committed to inclusion and diversity and providing a workplace that creates an environment that enables our people to thrive and achieve their goals in a safe and respectful setting. Please see [CPA Australia’s Inclusion](https://www.cpaaustralia.com.au/about-cpa-australia/corporate-responsibility/inclusion-and-diversity-policy) [and Diversity Policy](https://www.cpaaustralia.com.au/about-cpa-australia/corporate-responsibility/inclusion-and-diversity-policy). We expect our suppliers to adopt similar principles and encourage them to have an inclusion and diversity policy in place.

Suppliers must:

* provide a safe and inclusive workplace where every individual can participate and develop regardless of

age, cultural background, disability, ethnicity, sex, gender identity, marital or family status, religious belief, sexual orientation or socio-economic background, perspective and experience

* treat all employees fairly, respectfully, and ethically
* take reasonable steps to protect employees from being discriminated against, harassed, and/or bullied
* have in place policies, practices, systems, and processes that are free from biases, providing a fair and equitable workplace culture for all workplace participants.

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### Community

CPA Australia strives to have a positive impact on the communities in which we operate. We expect our suppliers to do the same and be mindful of their communities by respecting and contributing to societal wellbeing.

## Governance

### Fraud and corruption

CPA Australia is committed to establishing and maintaining an organisational culture that will ensure effective fraud and corruption prevention is an integral part of its day-to-day operations in all countries where CPA Australia operates.

CPA Australia expects suppliers to support and engage in fair and ethical sourcing practices in their activities.

Suppliers must:

* comply with all applicable laws and regulations relating to competition, anti-corruption and anti-bribery and have appropriate policies and procedures in place to monitor compliance
* never give or accept bribes (regardless of its value) to persuade someone to act in the supplier’s favour, or for the benefit of a third party, including family or friends
* never make facilitation payments (i.e. unofficial payments to secure or speed up a routine government action) regardless of whether such payments are considered routine or customary
* never pay, or attempt to pay, a bribe to any government official, including a foreign public official
* have in place a fraud and corruption policy and a system to monitor and report any breaches of that policy.

### Conflict of interest

Suppliers must declare to CPA Australia any existing or potential conflict of interest that may arise in respect of the provision of the products or service, and its proposed strategy for management of that conflict of interest, where applicable.

### Data and privacy

CPA Australia is committed to protecting the privacy of personal and sensitive information it may collect. We expect our suppliers to:

* comply with all applicable data protection, privacy and information security laws and regulations, including but not limited to the [Australian Privacy Act 1988](https://www.legislation.gov.au/Details/C2021C00452)
* only use CPA Australia’s data for the purposes of delivering the products or services the supplier has been engaged

to provide

* take all reasonable steps to protect personal information held from misuse or loss and from unauthorised access, modification or disclosure, in accordance with the

[CPA Australia Privacy Policy](https://www.cpaaustralia.com.au/privacy-policy-and-statement)

* immediately notify CPA Australia if they suspect a data breach
* have in place their own privacy policy and processes for reporting any breaches.

### Record keeping

Suppliers are expected to maintain adequate records that accurately record all financial transactions and information regarding their business activities, labour, health and safety, and environmental practices in accordance with applicable laws, policies, and procedures. Disclosure of

information is expected to be undertaken without falsification or misrepresentation.

### Whistleblowing

CPA Australia is committed to fostering a culture of ethical behaviour and good corporate governance. CPA Australia will not tolerate any corrupt, illegal or other undesirable conduct by suppliers nor does CPA Australia condone victimisation of an individual (or group) who intend to report or have reported such conduct.

The CPA Australia Whistleblower Policy sets out the framework for receiving, investigating and addressing allegations of reportable conduct. A whistleblower is anyone who makes or attempts to make a report of reportable conduct under our policy and can include

a supplier. We therefore encourage suppliers to review [CPA Australia’s Whistleblower Policy](https://www.cpaaustralia.com.au/about-cpa-australia/governance/whistleblower-policy).

Suppliers are also required to have their own internal policy and process by which allegations of misconduct may be reported anonymously and without fear of repercussions.

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## Reporting breaches

If a supplier considers or suspects that it or another party has deviated from or breached their obligations under this Code, the supplier is encouraged to report their concerns to CPA Australia via [procurement@cpaaustralia.com.au](mailto:procurement@cpaaustralia.com.au) or

through the confidential and anonymous mechanisms set out in [CPA Australia’s Whistleblower Policy.](https://www.cpaaustralia.com.au/about-cpa-australia/governance/whistleblower-policy)

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cpaaustralia.com.au