



CODE OF CONDUCT COVERING IPA MEMBERS

1.0 PURPOSE

The purpose of this Code is to document the Institute of Public Accountants (“IPA”) position on minimum standards of conduct and behaviour which all members and non-members are expected to abide by in all of their dealings with the IPA and in their interactions and contact with those representing the IPA, including Board Members and employees. The Code has been proposed for Members by Members.

2.0 SCOPE

This Code covers all members and any guests that accompany a member and applies to members/non-members attending IPA events and continuing professional development programs, and in general interactions with IPA representatives.

3.0 PREAMBLE

There are three governance instruments that relate to member conduct and behaviour. These are the IPA By-laws, the IPA Constitution and the APES 110 Code of Ethics for Professional Accountants. In a general sense these instruments focus on professional competence as accountants and to act ethically, and for members to refrain from conduct which might bring discredit to the accounting profession. However, clause 98 (2) of the constitution does state that if a member, has, in the opinion of the Board of Directors or a Disciplinary Tribunal, engaged in conduct which is not in the best interests of the Institute penalties can be imposed. It is this clause that the IPA has relied on when member’s conduct and behaviour at IPA events has been regarded as inappropriate.

The IPA considers that a Code of Conduct (as referenced in the Constitution and similar to the Code of Conduct applying to IPA staff members) covering members would be an effective method to outline the acceptable boundaries of conduct and behaviour. More particularly, the Code will outline what is inappropriate behaviour and conduct.

4.0 APPLICABLE LEGISLATION

There are four pieces of legislation that connect to the IPA Code of Conduct covering members. They are:

Sex Discrimination Act 1984 (Cth)
Racial Discrimination Act 1975 (Cth),
Disability Discrimination Act 1992 (Cth), and
Age Discrimination Act 2004 (Cth).



These four Acts make it unlawful to discriminate against others. The legislation applies to members.

Further, the Fair Work Act 2009 (Cth) has been changed over recent years (the most recent change was in 2021) to allow employees to request the Fair Work Commission to make “stop bullying orders” and “stop sexual harassment orders” against individuals. Under this legislation, a claim can be made against a member where an IPA staff member believes they have been bullied or sexually harassed by a member/non-member and makes the individual accountable for their actions.

Under the legislation, key elements are that the behaviour is unwelcomed against the test that a reasonable person in the circumstances “would have anticipated the possibility that the person harassed would be offended, humiliated or intimidated”.

It is clear from case law that a single incident can constitute sexual harassment, and there is no test of seriousness.

Each State government also has their own legislation against bullying, discrimination and sexual harassment.

5.0 IPA MEMBER CODE OF CONDUCT

The IPA celebrates and promotes diversity and inclusiveness and that conduct contrary to those values will be treated as a breach of the Code of Conduct. Further, the IPA has a professional relationship with every member, and we want to keep it that way. All IPA members/non-members are expected to act with the utmost integrity and professionalism, upholding IPA’s ethical and professional standards of behaviour at all times towards IPA employees, Officers, each other and towards attendees at IPA hosted and other events.

There are several parts to the Code – each are equally important in applying to all members.

Alleged breaches of the Code of Conduct will most likely involve an investigation involving recommendations, which can be referred to the Board of Directors or a Disciplinary Tribunal, which may result in penalties being imposed, including forfeiture of membership.

6. PROFESSIONAL STANDARDS OF BEHAVIOUR

IPA is committed to creating and maintaining a vibrant, professional organisation where each person is valued. To this end, the IPA has an expectation that all staff, associates and members conduct themselves in a professional and respectful manner so that each person they interact with experiences dignity.

Members/non-members shall:

- Treat people with respect;
- Manage conflict appropriately – discuss concerns with members of staff directly and seek resolution;



- Demonstrate a duty of care towards other members and staff;
- Not harass, particularly of a sexual nature, vilify, bully, display offensive behaviour or endanger or interfere with the rights and wellbeing of others attending IPA events.

We realise that a single instance of unprofessional behaviour may not be indicative of overall professionalism; however, it may still not be acceptable under this policy and will be addressed. Some types of unprofessional behaviour may seem trivial in isolation, but once they become part of a broader pattern, they can significantly contribute to creating an unpleasant working environment and may compromise the health and well-being of others.

7. LIVING WITH PANDEMICS

Following the impact of the pandemic, the importance of personal space has been heightened. Physical contact with staff is discouraged.

Whilst referring to the pandemic, the IPA also notes that it and venue managers will follow relevant government directives and health orders at events and member forums.

8. OTHER PRINCIPLES ADOPTED BY THE IPA

We also mention at this point that at all IPA events, staff (whether they be venue staff or IPA staff) have “responsible serving of alcohol” certification and work within those guidelines. At events an IPA staff member is appointed as the “Person in Charge” of the event to oversee the events and monitor behaviours, and any concerns that attendees have should be referred to the Person in Charge.