

Code of Conduct

1.0 PURPOSE

The Institute of Public Accountants (“IPA” or “Institute”) is a professional accounting member body which sets professional and ethical requirements for its members. All IPA members are required to comply with the standards set in the IPA’s Constitution, By-laws and Pronouncements, in addition to the standards promulgated by the Accounting Professional & Ethical Standards Board (“APESB”), the Australian Accounting Standards Board (“AASB”), and the Auditing and Assurance Standards Board Australia (“AUASB”). These standards are referred to in this Code as the “Relevant Standards”.

The IPA requires its Members to conduct themselves and their professional activities at the highest level of professionalism. Members in their professional capacity represent not only themselves but the IPA and by inference, all other IPA Members.

The IPA also requires IPA Non-members to conduct themselves with respect and courtesy to others and with a high level of professionalism.

The purpose of this policy is to document the IPA’s policy on minimum standards of conduct and behaviour which all Members and Non-members at any event conducted by the IPA are expected to abide by in all of their dealings while working at the IPA, whether as a representative of IPA or otherwise.

2.0 SCOPE

This policy applies to Members and Non-members.

Members are required to read this policy in conjunction with the IPA’s Constitution, By-laws, Pronouncements, Relevant Standards, the IPA Complaints Process document and the Complaints and Investigation Procedure Information. These documents can be found on the IPA website www.publicaccountants.org.au.

Relevant and appropriate disciplinary action will be taken against anyone found to have breached this policy, which may include, but is not limited to forfeiture of membership or in the case of non-members termination of contractual obligations.

3.0 LEGISLATION

The IPA is committed to providing a safe and professional work environment that is free from discrimination and inappropriate behaviours that create discomfort to members of staff, contractors or any persons who may associate with IPA.

Discrimination and harassment are not only unacceptable but unlawful under State and Federal legislation, including without limitation the following:

- *Sex Discrimination Act 1984* (Cth)
- *Racial Discrimination Act 1975* (Cth)
- *Disability Discrimination Act 1992* (Cth)
- *Age Discrimination Act 2004* (Cth)

- *Fair Work Act 2009* (Cth)
- *Discrimination Act 1991* (ACT)
- *Anti-Discrimination Act 1977* (NSW)
- *Anti-Discrimination Act 1996* (NT)
- *Anti-Discrimination Act 1991* (QLD)
- *Equal Opportunity Act 1984* (SA)
- *Anti-Discrimination Act 1998* (TAS)
- *Equal Opportunity Act 2010* (VIC)
- *Occupational Health and Safety Act 2004* (Vic) ('OHS Act'), which indirectly provides protection from sexual harassment as a workplace hazard or risk.

4.0 DEFINITIONS

Member: a person who has complied with the Constitution and By-laws in relation to membership and who has paid all fees and subscriptions due.

Non-member: contractors, consultants and workers engaged directly or via third party resources, participants, presenters, sponsors/partners, media, exhibitors and guests.

Staff: A person who works or volunteers for, or is an officer of, the IPA.

5.0 PROFESSIONAL STANDARDS OF BEHAVIOUR

Members shall adhere to the Code of Ethics for Professional Accountants (including Independence Standards) which sets out fundamental principles of ethics for Members, reflecting the profession's recognition of its public interest responsibility. These principles establish the standard of behaviour expected of a Member. The fundamental principles are: integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

Members and non-members shall:

- Treat people with respect;
- Manage conflict appropriately - discuss concerns with Staff directly and seek resolution by alerting the designated Person in Charge ("PIC");
- Demonstrate a duty of care towards other Members, Staff and Non-members; and
- 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.

The IPA realises 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.

6.0 HARRASSMENT

Harassment is prohibited and means any unwelcome behaviour which a reasonable person in the circumstances would find offensive, humiliating or intimidating because of their:

- race,
- colour,
- national or ethnic origin,
- religion,
- sex,
- disability,
- sexual preference, or
- any other characteristic protected under anti-discrimination or human rights legislation.

The fact that no offence was intended does not mean that harassment has not occurred. If the behaviour has the effect of being offensive, humiliating or intimidating, that is usually enough.

Harassment may occur as a single act, or as a series of incidents. It may be subtle or openly hostile and occur in private or public settings. It is important to understand that a one-off incident can constitute harassment.

Examples of harassment may include, but are not limited to:

- telling insulting jokes about particular racial groups;
- sending explicit or sexually suggestive correspondence via phone, emails or text messages;
- displaying pictures, graffiti or other written materials which might be offensive;
- making derogatory comments or taunts about a person's race or disability;
- gossiping about a person, or asking intrusive questions about another person's private life including their religion, family or other matters; and/or
- constantly monitoring what someone else is doing, giving unsolicited or unreasonable criticism.

7.0 SEXUAL HARRASMENT

Sexual harassment is prohibited.

A Member or a Non-member will have sexually harassed a person if they make:

- an unwelcome sexual advance;
- an unwelcome request for sexual favours; or
- other unwelcome conduct of a sexual nature

which a reasonable person in the circumstances would have anticipated the possibility that the person harassed would be offended, humiliated or intimidated.¹ Such behaviours are unlawful and will not be tolerated.

Examples of sexual harassment may include, but are not limited to:

¹ *Sex Discrimination Act 1984* (Cth)

- comments about someone's private life or the way they look;
- sexually suggestive behaviour, such as leering or staring;
- brushing up against someone, touching, fondling or hugging;
- sexually suggestive comments or jokes;
- displaying offensive images or objects;
- repeated requests to go out on dates or requests for sex; and
- sexually explicit emails, text messages or posts on social media.

Sometimes people accused of sexual harassment say they were only joking. But jokes can still be insulting, threatening and unwelcome.

8.0 HARASSMENT ON THE GROUND OF SEX

Harassment on the ground of sex is prohibited.

A Member or a Non-member will have harassed another person on the ground of sex if they engage in unwelcome conduct of a seriously demeaning nature in relation to the person harassed by reason of:

- the sex of the person harassed; or
- a characteristic that appertains generally to persons of the sex of the person harassed; or
- a characteristic that is generally imputed to persons of the sex of the person harassed; and

the Member or a Non-member does so in circumstances in which a reasonable person would have anticipated the possibility that the person harassed would be offended, humiliated or intimidated.

9.0 ALCOHOL AND DRUG USE AT IPA AND IPA HOSTED EVENTS

Alcohol is not permitted on IPA premises unless authorised by the CEO. The sale, supply or manufacture of alcoholic beverages, illegal or prescription drugs while at IPA and IPA hosted events is prohibited.

A Member or a Non-member participating in IPA organised events and other work forums are required to uphold the behavioural standards that reflect the good standing of IPA. The standards that apply to the workplace in terms of acceptable behaviours equally apply to the "extended boundaries" of the workplace at IPA, hosted activities or any other forums a Member or a Non-member may attend as a representative of the IPA.

A Member or a Non-member must attend IPA events in a fit and proper condition in a safe and efficient manner. A Member or a Non-member must at all times during attendance at functions be mindful of what alcohol they consume and understand and be aware of their own personal limits in regard to alcohol consumption.

A Member or a Non-member consuming alcohol at functions are required to secure a safe passage home after the function. IPA recognises that every person has a different tolerance to alcohol consumption and the expectation from IPA is that Members and non-members will be aware of their own limits and consume alcohol responsibly within their personal limit.

10.0 PERSON IN CHARGE

A designated PIC will be appointed for all IPA events. Prior to each event the IPA will advise all persons associated with the event of the name of the PIC, along with their contact details.

Any person witnessing or being subjected to unacceptable behaviour, or who has any general concerns, at an IPA event should contact a member of the IPA Staff and the matter will be addressed immediately by the PIC. Once informed that there is inappropriate behaviour, the PIC will communicate with those involved and request the person/s reported to cease such behaviour.

There will be consequences for inappropriate behaviour and the PIC will be responsible for making a final decision and communicating this to the person/s undertaking the inappropriate behaviour. If the PIC considers that the behaviour alleged is seriously disruptive, or persists despite a request to stop, the PIC may instruct the reported person to leave the venue/event immediately. The IPA is entitled to contact venue security or local law enforcement, provide chaperons, or otherwise to assist those experiencing unacceptable behaviour to feel safe and be reassured at the event.

The PIC will be ultimately responsible for the determination of acceptable or unacceptable behaviour at an IPA event and their action and direction will be final.

11.0 COMPLAINTS PROCEDURE

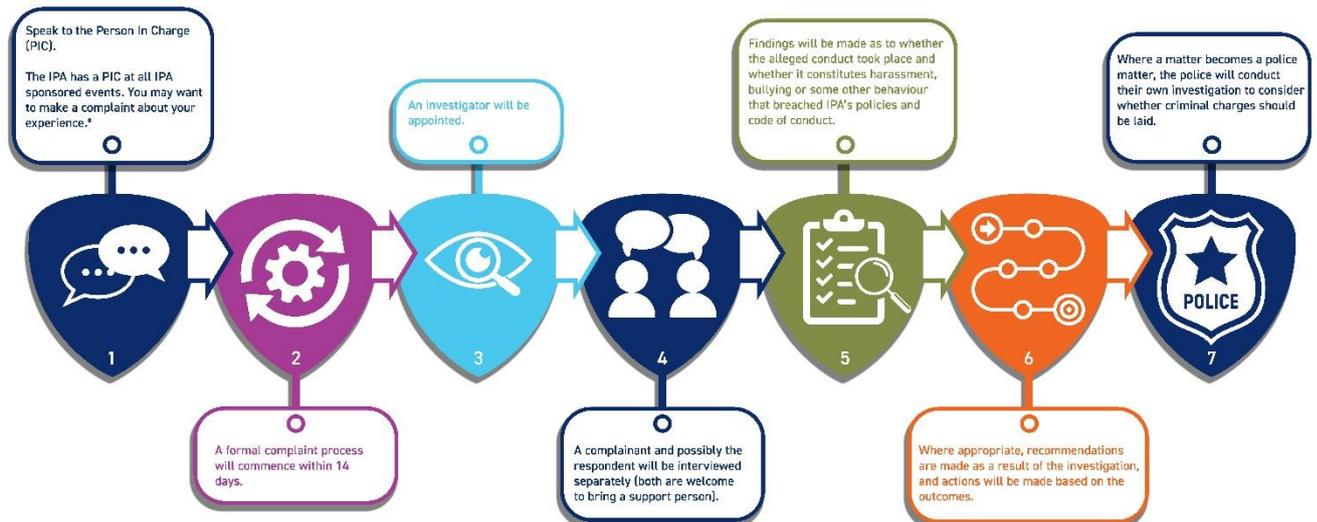
Complaints against an IPA member

The IPA has an investigations and disciplinary process to accept and manage complaints against IPA Members. As a condition of membership, all IPA Members are subject to this investigation and disciplinary process for alleged breaches of the IPA Constitution, By-laws, Pronouncements and professional and ethical standards.

If any individual believes a Member has acted inappropriately and unprofessionally and wishes to lodge a formal complaint they will need to notify an IPA manager or PIC. If it is safe to do so, the individual can also speak with the person responsible for the conduct in the first instance and ask them to stop. If this doesn't work, or the individual does not feel comfortable doing this, they can notify an IPA manager or PIC directly.

The IPA will consider, and if necessary investigate any complaint. If the allegation that is the subject of the complaint is established, appropriate disciplinary action will be taken against the person engaging in any inappropriate conduct. The complaint will be treated seriously, and the IPA will respect and maintain confidentiality to the extent permitted by law.

Formal Complaints Process



*Note: A complaint doesn't need to be in writing, but does need to detail the nature of the complaint and the behaviour you experienced. It would be helpful to provide details of when precisely it occurred, and whether there were any witnesses.

Investigation process

The IPA's investigation (set out in Chapter 7 of the Constitution and Chapter 7 of the By-laws) is a process to determine whether a Member has breached any of the Institute's professional and/or ethical standards for continued IPA membership. The IPA may choose to refer any investigation to the Assurance and Compliance team and the Investigations Officer to determine whether the IPA can investigate the matter.

The IPA's investigation process is not a legal process. It is an internal process to determine whether a Member has breached any of our professional and/or ethical requirements for continued membership. The IPA cannot investigate all complaints. There are circumstances where the matter may be more appropriately dealt with by the police.

The investigator may be an external person with expertise in conducting investigations. The investigator will compile a report of the process followed, and the outcomes concluded (i.e. whether allegations have been substantiated to a reasonable standard).

Withdrawal of a complaint

A complainant may withdraw a complaint at any time however the IPA retains the right to continue the investigation where it believes there are relevant issues requiring investigation.

12.0 DISCIPLINARY ACTION

Conduct that breaches this policy is unacceptable and, depending on the severity and circumstances, may lead to disciplinary action including referral to the Board of Directors or a Disciplinary Tribunal, regardless of the seniority of IPA membership.

The IPA shall take appropriate action against any Member or a Non-member who is responsible for or engages in any form of inappropriate behaviour.

Where the IPA becomes aware that an investigation may be warranted against a Member or class of Members, the IPA may appoint an Investigator to undertake an investigation, regardless of whether a complaint has been lodged with the IPA.

Disciplinary action may include but is not limited to the following:

- Forfeiture of membership;
- Suspension of membership;
- Imposing a fine up to \$10,000;
- Censure (formal severe reprimand);
- Admonishment (formal reprimand);
- Any other penalty deemed appropriate such as a requirement to provide a written or verbal apology;
- Payment of costs and expenses incurred in holding the Disciplinary Tribunal; and
- Requirement to attend training and education initiatives.

For Non-members, action may include, but is not limited to, the following:

- A formal warning; and
- Termination of any contractual obligations.

It is also unlawful and against the IPA policy to victimise or otherwise disadvantage a person who alleges that they have been harassed, particularly harassment of a sexual nature. Any person who victimises, threatens, intimidates or otherwise places at disadvantage a person who alleges they have been bullied or harassed will be subject to disciplinary actions including, but not limited to, forfeiture of membership.

13.0 PRIVACY

The IPA is committed to protecting the privacy of the personal information it collects and receives and is bound by the Australian Privacy Principles (“APP”) contained in the *Privacy Act 1988* (Cth) and the IPA’s Privacy Policy.

All relevant information the IPA holds during an investigation regarding Members and non-members will be documented by the Investigator. The IPA will provide an explanation of how any information including supporting documents is to be recorded, managed and how information will remain confidential taking into account the privacy principles. Only relevant staff will be provided with information relating to an investigation.

You can access a copy of IPA’s Privacy Policy on the IPA website.

The IPA’s privacy officer can be contacted at:

- Email: marketing@publicaccountants.org.au.
- Telephone: 03 8665 3100