

# Explanatory Memorandum

---

*Proposed Amendments to the Supplemental Royal Charter  
and By-Laws of Chartered Accountants Australia and  
New Zealand and the Rules of the New Zealand Institute of  
Chartered Accountants*



**CHARTERED ACCOUNTANTS™**  
AUSTRALIA + NEW ZEALAND

## Chartered Accountants Australia and New Zealand

Chartered Accountants Australia and New Zealand is a professional body comprised of over 120,000 diverse, talented and financially astute members who utilise their skills every day to make a difference for businesses the world over.

Our members are known for their professional integrity, principled judgment, financial discipline and a forward-looking approach to business, which contributes to the prosperity of our nations. We focus on the education and lifelong learning of members, and engage in advocacy and thought leadership in areas of public interest that impact the economy in domestic and international markets.

We are a member of the International Federation of Accountants, and are connected globally through Chartered Accountants Worldwide and the Global Accounting Alliance. Chartered Accountants Worldwide brings together

members of 14 chartered accounting institutes to create a community of over 1.8 million Chartered Accountants and students in more than 190 countries. It is committed to promoting the expertise and skills of Chartered Accountants and the value they can offer to businesses, organisations, individuals and communities around the world. The Global Accounting Alliance is made up of 10 leading accounting bodies that together promote quality services, share information and collaborate on important international issues.

We also have a strategic alliance with the Association of Chartered Certified Accountants. The alliance represents 788,000 current and next generation accounting professionals across 181 countries and is one of the largest accounting alliances in the world providing the full range of accounting qualifications.

# Letter from Chair and President

---



Fellow members,

Thank you for your consideration of this proposal to update and streamline Chartered Accountants Australia and New Zealand's (CA ANZ) governance structures and constitutional documents namely, the Supplemental Royal Charter (**Supplemental Charter**), By-Laws and the Rules of the New Zealand Institute of Chartered Accountants (NZICA Rules) (together, the **Proposal**).



Since the amalgamation, our membership has grown and become more diverse against a background of an increasing pace of change where the community expects more from our profession and its representative bodies. As accounting professionals we all experience significant change every day. From the impact of technology to the rising frontier of automation and artificial intelligence, the global accounting profession is facing unprecedented change that compels us all to evolve.

Your professional body needs to further evolve to keep in step with this change. As part of the formation of CA ANZ, we committed to an independent governance review two years after the vote on the amalgamation.

At the end of 2015, governance specialists *cameron. ralph. khoury* were engaged to conduct the review, delivering two interim reports followed by a final report in December 2016. This review engaged with members of CA ANZ (**members**) through a variety of ways and touchpoints including face-to-face interviews with a range of members in locations across our countries and regions and online feedback forms. The two interim reports provided further opportunities for member feedback directly to the independent reviewers during 2016.

Based on member feedback the independent review concluded our governance structures have operated productively and successfully in guiding effective decision-making. Members also made suggestions to provide for greater inclusion and flexibility in our governance structures.

The final report from the independent governance specialists centred on three key themes: the need for greater clarity in our structure, increased opportunity for deeper engagement and further inclusion to provide a voice for our diverse membership. Your Council and Board have been diligent in their assessment and review of the recommendations and ensured they were subjected to challenge by an independent Member Governance Advisory Group prior to their endorsement.

At the same time we have taken the opportunity to recommend important changes to our By-Laws including changes to the Professional Conduct By-Laws and to the NZICA Rules, and include the proposed changes within the same ballot.

The 2019 Member Vote (**Member Vote**) includes the following resolutions:

- 1 Strengthen the Professional Conduct By-Laws;
- 2 Provide for the establishment of Overseas Regional Councils;
- 3 Provide increased continuity in Board appointments by CA ANZ Council;
- 4 Increase flexibility and inclusion of representation; and
- 5 Strengthen the NZICA Rules

Your Council and Board have endorsed the proposed changes. We believe that supporting these measures will provide us with sound governance structures and practices for the next phase of evolution for our membership.

Yours sincerely,



Murray Jack FCA  
Chair  
Chartered Accountants Australia and New Zealand



Stephen Walker FCA  
President  
Chartered Accountants Australia and New Zealand

# 2019 Member Vote Resolutions

---

	Resolution Heading	Supporting Explanation	Statement	Resolution to Pass
1	Strengthen the Professional Conduct By-Laws	Strengthening our Professional Conduct By-Laws and improving alignment with NZICA Rules.	That the proposed Professional Conduct <b>By-Law</b> changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST	Simple majority
2	Provide for the establishment of Overseas Regional Councils	Establishing Overseas Regional Councils to support inclusive representation on CA ANZ Council.	That the proposed <b>Supplemental Charter</b> changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST	Two-thirds majority
3	Provide increased continuity in Board appointments by CA ANZ Council	CA ANZ Council determines the number of terms of CA ANZ Directors ( <b>Directors</b> ) up to 3 terms of 3 years each.	That the proposed Board Term <b>By-Law</b> change (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST	Simple majority
4	Increase flexibility and inclusion of representation	CA ANZ increasing the diversity and flexibility of representation within its governance bodies and aligning procedures across CA ANZ.	That the proposed <b>By-Law</b> changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST	Simple majority
5	Strengthen the NZICA Rules	Improving the effectiveness of the NZICA Rules, strengthening alignment with the By-Laws and enabling legislative future-proofing.	That the proposed <b>NZICA Rules</b> changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST	Simple majority

Please also refer to ‘Section 9. Important Notices’ which provides further details of the purpose and basis of this Explanatory Memorandum.

## Contents

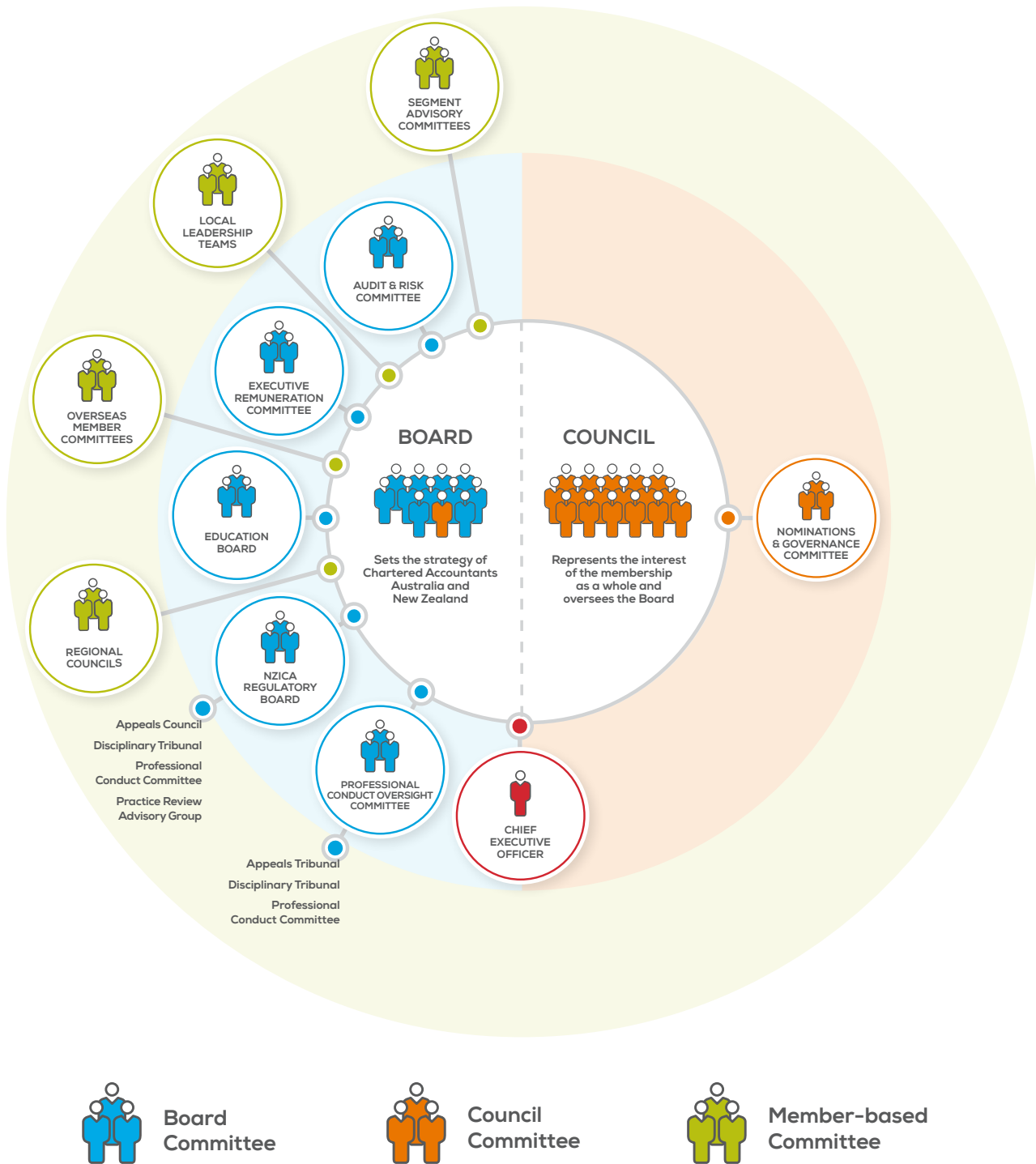
Letter from Chair and President .....	1
2019 Member Vote Resolutions .....	3
<b>1. Our Governance Ecosystem .....</b>	<b>5</b>
Current governance ecosystem .....	5
Proposed changes to governance ecosystem.....	6
<b>2. Introduction .....</b>	<b>7</b>
Key Dates .....	7
<b>3. Voting instructions .....</b>	<b>8</b>
Timeline.....	10
4.1 Why are we having a Member Vote?.....	11
4.2 What is the Member Vote about?.....	11
4.3 When will the Member Vote take place?.....	11
4.4 How can I vote?.....	11
4.5 Who is eligible to vote?.....	11
4.6 Why do New Zealand members have an additional resolution?.....	11
<b>4. Key questions .....</b>	<b>11</b>
<b>5. Vote outcome .....</b>	<b>12</b>
5.1 What will a yes vote mean?.....	12
5.2 What will a no vote mean?.....	12
5.3 What will approval by members of only some of the Resolutions mean for the future?.....	12
<b>6. Objectives.....</b>	<b>13</b>
<b>7. Summary of proposed changes.....</b>	<b>14</b>
7.1 Resolution 1: Strengthen the Professional Conduct By-Laws.....	14
7.2 Resolution 2: Provide for the establishment of Overseas Regional Councils.....	15
7.3 Resolution 3: Provide increased continuity in Board appointments by CA ANZ Council.....	15
7.4 Resolution 4: Increase flexibility and inclusion of representation.....	16
7.5 Resolution 5: Strengthen the NZICA Rules.....	18
<b>8. Looking for something specific?.....</b>	<b>20</b>
<b>9. Important Notices.....</b>	<b>21</b>
Purpose of this Explanatory Memorandum.....	21
General .....	21
Forward-looking statements .....	22
Privacy statement.....	22
This Explanatory Memorandum and relevant websites .....	22
Rounding of numerical information .....	22
Currency.....	22
References to time .....	22
Charts and diagrams .....	23
Date of this Explanatory Memorandum.....	23

## Appendices

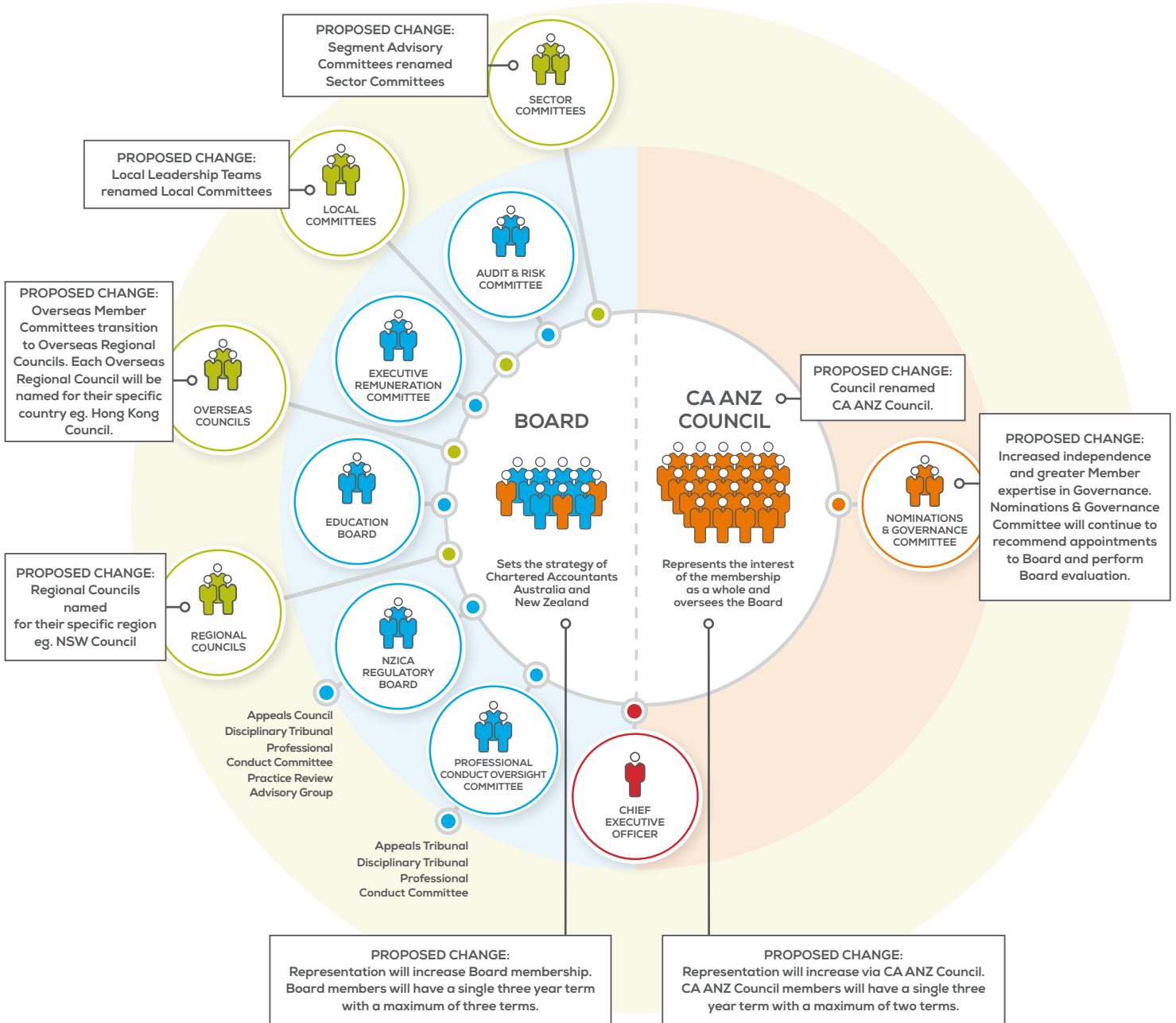
- Appendix A – By Laws including Professional Conduct marked up changes
- Appendix B – Supplemental Charter marked up changes
- Appendix C – NZICA Rules marked up changes

# 1. Our Governance Ecosystem

## Current governance ecosystem



## Proposed changes to governance ecosystem



Board Committee



Council Committee



Member-based Committee



# 2. Introduction

---

*At the time of the vote for the creation of CA ANZ in 2013, a new governance structure was put to members, with the establishment of a new CA ANZ Council with the primary role to represent members and appointing your CA ANZ Board. It was also advised to members that a full governance review would be undertaken from the end of the second year following the Member Vote.*

An independent review has been undertaken which involved consultation with members. The review and feedback indicated that there were the right checks and balances within the organisation between the CA ANZ Council and the Board structures. Improvements were identified and these are the subject of the majority of items of this vote by members entitled to vote on the Proposal as set out under the By-Laws (**Voting Members**).

The proposed changes will bring your governance structures further in line with community and member expectations. They provide for greater representation, flexibility and inclusion, including to reflect our broader geographic spread into other parts of the world, while also recognising the differing skill sets, capabilities and increasing diversity among members. These changes will reinforce the pre-eminence, relevance and reach of your membership body and Chartered Accountant designation.

With the need to present our constitutional documents to members for vote, we have taken the opportunity to update other key aspects of the documents, in addition to governance related amendments. The vote therefore comprises:

- Proposed amendments to the Supplemental Charter to effect the Proposal;
- Proposed amendments to the By-Laws to effect the Proposal, improve effectiveness of the Professional Conduct By-Laws and make other general improvements; and
- For those members in New Zealand only, proposed amendments to the NZICA Rules, to improve the effectiveness of the NZICA Rules, strengthen alignment with the By-Laws and enable legislative future-proofing.

This document provides members with details about the matters to be put to Member Vote, and information about the vote process itself.

## Key Dates

Explanatory Memorandum available:	Tuesday 16 April 2019
Voting opens:	9am AEST Monday 29 April 2019
Voting closes:	12 noon AEST Monday 27 May 2019
NZICA SGM:	9am NZST Thursday 30 May 2019
NZICA SGM venue:	Conference Room 1, Level 7, Chartered Accountants House, 50 Customhouse Quay, Wellington 6011



# 3. Voting instructions

---

After reviewing this Explanatory Memorandum, we encourage you to vote on the proposed changes either online or by post.

Eligible Voting Members who have registered an email address with CA ANZ will receive an email from our independent voting house, electionz.com, with a unique link to the online voting site, that looks like this:

Please add [iro@electionz.com](mailto:iro@electionz.com) to your contacts list



Member ID:  
Dear Other Names

*CA ANZ has contracted electionz.com, an independent election management company, to manage its 2019 Member Vote processes. You are receiving this email as a current member of Chartered Accountants Australia and New Zealand (CA ANZ).*

**Chartered Accounts Australia and New Zealand 2019 Member Vote**

As you may be aware, CA ANZ is holding a Member Vote to approve changes to our constitutional documents: the Supplemental Royal Charter, By-Laws and NZICA Rules.

Consistent with our standard approach to CA ANZ elections and practice, we have engaged independent voting house, electionz.com to administer the vote.

The vote period, runs from 9:00am AEST 29 April 2019 to 12 noon AEST 27 May 2019. Voting is open now.

Members resident in New Zealand will have the opportunity to vote on the resolution to amend the NZICA Rules during a Special General Meeting on Thursday 30 May 2019 if they have not already done so earlier. Please see the attached Notice of NZICA Special General Meeting.

The Explanatory Memorandum outlines the proposed changes and is available at <https://www.charteredaccountantsanz.com/about-us/governance/voting>.

If you have any queries regarding the vote or the content of the supporting documents, please visit <https://www.charteredaccountantsanz.com/about-us/governance/voting> or email CA ANZ at [membervote@charteredaccountantsanz.com](mailto:membervote@charteredaccountantsanz.com)

To cast your e-vote, enter the following unique personal identification number (PIN) and Password (case sensitive).

PIN: 99999999                      Password: xxxxxx

[Login to vote](#)

*Continued over*

If you have any queries regarding the voting process through electionz.com, please contact them (8:30am to 5:00pm NZST) by email at [iro@electionz.com](mailto:iro@electionz.com), or call 1 800 859 370 (from Australia tollfree) or 0800 666 047 (toll free within NZ).

Yours sincerely

Murray Jack FCA  
Chair  
Chartered Accountants Australia and New Zealand

Stephen Walker FCA  
President  
Chartered Accountants Australia and New Zealand

### **For members resident in New Zealand: Notice of NZICA Special General Meeting**

A Special General Meeting will be held as follows for members to consider and vote in person (for those who have not already voted online or by post) on resolution 5 to amend the NZICA Rules:

Date: Thursday 30 May 2019  
Venue: Conference Room 1, Level 7, Chartered Accountants House, 50 Customhouse Quay, Wellington 6011  
Time: 9.00am  
Business: To consider and vote on Resolution 5 to amend the NZICA Rules  
Scrutineer: Warwick Lampp, electionz.com

### **PRIVACY COLLECTION STATEMENT**

This Vote is being conducted by electionz.com Limited (electionz.com) on behalf of Chartered Accountants Australia and New Zealand ABN 50 084 642 571 (including its subsidiaries) (CA ANZ) and the New Zealand Institute of Chartered Accountants, a regulatory body established under the New Zealand Institute of Chartered Accountants Act 1996 (NZ) (NZICA) and controlled by CA ANZ (We, Our or Us).

We will disclose your personal information to electionz.com for the purpose of conducting the Vote. However, your responses to the Vote will be reported by electionz.com to us in an aggregated manner for the purpose of determining the outcome of the Vote. No individual will be identified in the reporting of the Vote results.

Providing us with the requested information is not required by law. However, if you choose not to provide us with the requested information or provide incomplete information, we may be unable to process your preferences for the Vote.

We are permitted to process your information for the purpose described above, by relying on one or more of the following lawful grounds: (a) you have explicitly agreed to us processing such information for a specific reason; (b) the processing is necessary to perform the agreement we have with you; (c) the processing is necessary for us to comply with our legal obligations; or (d) the processing is necessary for our legitimate interests as a professional accounting organisation.

We otherwise use, disclose, process and handle your personal information in accordance with our Privacy Policy, available at [www.charteredaccountantsanz.com/privacy-policy](http://www.charteredaccountantsanz.com/privacy-policy).

Where you have consented to our processing of such information (including any special categories of personal data) you may withdraw such consent at any time, by contacting us using the contact details in our Privacy Policy. Please note, however, that in certain circumstances it may be still lawful for us to continue processing this information even where consent has been withdrawn, if one of the other legal bases described above is applicable.

While your personal information is collected in Australia or New Zealand (as applicable), it is likely that it will be disclosed to overseas recipients outside of Australia, New Zealand and the European Economic Area in accordance with our Privacy Policy.

Our Privacy Policy also contains the contact details of our Privacy Officer and information regarding your rights (including how to withdraw your consent, if applicable) and how you can seek to access and correct your personal information or raise a privacy concern with us and how it will be dealt with.

If you have any questions or concerns about this Privacy Collection Statement, our Privacy Policy or how we handle your personal information, please contact our Privacy Officer.

If you do not wish to receive further emails about this election click [here](#) to unsubscribe.

Please note, once you have cast your vote the link will only be active to allow you to verify, or print a receipt of the vote you cast.

If you do not have an email address recorded with CA ANZ, you will receive an instruction letter in the post to your nominated postal address.

If you have any questions about voting please contact [iro@electionz.com](mailto:iro@electionz.com) via email, and by phone on 1800 859 370 (Toll free from Australia only) or 0800 666 047 (Toll free within New Zealand).

## Timeline

OCTOBER 2013

Vote to merge the Institute of Chartered Accountants Australia and New Zealand Institute of Chartered Accountants to form Chartered Accountants ANZ. As part of the vote, a commitment was made to review the governance arrangements two years after the vote had taken place.

DECEMBER 2015

CA ANZ Board engages governance specialist *cameron. ralph. khoury* to conduct an independent governance review (the Review) in 2016.

APRIL 2016

The Review captures members' thinking and identifies opportunities for further improvement. One-to-one interviews undertaken with key stakeholders including senior office-bearers, meetings with Regional Councils and other CA ANZ member groups and forums. Members invited to contribute through online questionnaires or email the independent reviewers directly.

JUNE 2016

Report One from independent governance specialists delivered to Board capturing members thinking and identification of key themes to be addressed. *cameron. ralph. khoury* develops key themes and ideas for change. Members updated by email on the first phase of the Review.

AUGUST 2016

Report Two from the Review delivered capturing analysis, key themes and ideas for change.

DECEMBER 2016

Final Report from the Review delivered. The third and final report of the Review makes recommendations to ensure governance at CA ANZ is fit for the future.

APRIL 2017

The Member Governance Advisory Group (MGAG), Chaired by Stuart Black, a Past-President of the Institute of Chartered Accountants Australia, is appointed by the Board and Council to ensure member input is incorporated into the implementation plan for the recommendations.

AUGUST 2017

New CEO of CA ANZ, Rick Ellis commences.

SEPTEMBER 2017

The new CEO commences a strategic review of CA ANZ.

NOVEMBER 2017

The CA ANZ Council endorses recommendations made by the governance specialists and the Board approves the recommendations.

DECEMBER 2017

The refreshed CA ANZ strategy is shared with members.

JULY 2018

An organisational transformation is implemented to align and support the new strategy for the future of the profession.

AUGUST 2018

An implementation plan for the proposed changes to the governance of CA ANZ begins to be devised.

OCT-NOV 2018

CA ANZ updates members on the Review at the Annual General Meeting (AGM), Regional AGMs and through member newsletter Insight. Additional information is shared with members on the CA ANZ website under "Governance Review" including Frequently Asked Questions (FAQs).

APRIL-MAY 2019

Member Vote to take place.

# 4. Key questions

---

## 4.1 Why are we having a Member Vote?

We are having a Member Vote to consider changes to our constitutional documents to provide for greater inclusion and flexibility in our governance structures and update our Professional Conduct By-Laws and NZICA Rules. Changes to the Supplemental Charter, By-Laws and NZICA Rules, CA ANZ's key governing documents, require a Member Vote.

## 4.2 What is the Member Vote about?

The vote follows an independent Review of your governance structures endorsed by the CA ANZ Council and Board in November 2017. The three key areas of change relate to Governance, Professional Conduct and the NZICA Rules. The main objective of the Member Vote is to make the CA ANZ governance structure more flexible and to strengthen our Professional Conduct By-Laws and NZICA Rules.

## 4.3 When will the Member Vote take place?

The voting period will take place from Monday 29 April 2019 to Monday 27 May 2019. Online and postal voting will open at 9am AEST Monday 29 April 2019 and close at 12 noon AEST Monday 27 May 2019. Members resident in New Zealand will have the opportunity to vote on the resolution to amend the NZICA Rules during a Special General Meeting on Thursday 30 May 2019 if they have not already done so earlier. The Special General Meeting will be held as follows:

Time/date: 9am, Thursday 30 May 2019

Venue: Conference Room 1, Level 7, Chartered Accountants House, 50 Customhouse Quay, Wellington 6011

## 4.4 How can I vote?

Members may vote either online or by post (or, for those members in New Zealand, in person at the Special General Meeting as outlined above). Eligible Voting Members who have registered an email address with CA ANZ will receive an email to their nominated email address through CA ANZ with a link to vote through our independent voting house, electionz.com. If you do not have a valid email address recorded with CA ANZ, you will receive an instruction letter in the post to your nominated postal address. If you have any questions about voting please contact [iro@electionz.com](mailto:iro@electionz.com) via email and by phone on 1800 859 370 (Toll free from Australia only) or 0800 666 047 (Toll free within New Zealand).

## 4.5 Who is eligible to vote?

All CA ANZ full financial members are eligible to vote on proposed changes to the Supplemental Charter and By-Laws. Only members residing in New Zealand will be able to vote on changes to the NZICA Rules, which are applicable only to members in New Zealand.

## 4.6 Why do New Zealand members have an additional resolution?

The *New Zealand Institute of Chartered Accountants Act 1996 (NZICA Act)* provides that NZICA is responsible for regulating CA ANZ members in New Zealand. The NZICA Act requires NZICA to have Rules governing regulatory, professional conduct and other matters. Amendments to the NZICA Rules generally require approval by New Zealand resident CA ANZ members. As well as being subject to the NZICA Rules for regulatory and conduct matters, New Zealand members are also subject to the CA ANZ By-Laws (for all matters other than regulation and conduct) and Supplemental Charter. This Member Vote is in relation to all of these constitutional documents. New Zealand members are able to vote on amendments to all of these documents. Members outside of New Zealand are not able to vote on the NZICA Rules as these apply only in New Zealand.

# 5. Vote outcome

---

## 5.1 What will a yes vote mean?

A yes vote will mean changes to our constitutional documents as specified in the appendices to this Explanatory Memorandum.

## 5.2 What will a no vote mean?

A no vote is a vote for the status quo. There will be no changes to the Supplemental Charter, By-Laws or the NZICA Rules and the governance of CA ANZ will continue in its current form.

## 5.3 What will approval by members of only some of the Resolutions mean for the future?

To be approved, the proposed changes to the Supplemental Charter require approval by a two-thirds majority of those members who vote and the By-Laws, including changes to the Professional Conduct By-Laws and NZICA Rules, require approval by a majority of those members who vote.

Resolution 2 and Resolution 4 are dependent upon joint approval by members for effective implementation of the proposed changes in the Supplemental Charter and the By-Laws. Resolutions 1, 3 and 5 will be able to be implemented individually in the By-Laws and NZICA Rules, as appropriate, if approved by members.

In the event that the proposed changes to the Supplemental Charter are not approved by members but the proposed changes to the By-Laws are approved, or vice versa, a review of the specific impacts to the proposed changes will need to be completed and communicated to members.

# 6. Objectives

---

*The proposed changes to the Supplemental Charter, By-Laws and NZICA Rules, were endorsed by the Council and Board.*

The proposed changes reflect three main objectives:

- 1 Broaden member representation of the CA ANZ Council, Regional Council and Overseas Regional Councils to reflect the diversity of our membership;
- 2 Increase the flexibility and confidence in the way member's voice is shared; and
- 3 Simplify terminology for committees to improve consistency and clarity.

Proposed changes will also be put to members regarding the Professional Conduct By-Laws and the NZICA Rules (applicable to New Zealand residents only). The proposed changes reflect three main objectives:

- 1 Strengthen our standards;
- 2 Improve alignment across Australia and New Zealand; and
- 3 Enable legislative future-proofing.

# 7. Summary of proposed changes

---

## 7.1 RESOLUTION 1: Strengthen the Professional Conduct By-Laws

The new Professional Conduct By-Laws have been in operation since 2016. A post implementation review of the Professional Conduct By-Law changes was carried out in early 2018, including consultation with relevant stakeholders.

Consultations took place to ensure greater alignment between the Professional Conduct By-Laws and the NZICA Rules.

See Appendix A for marked up changes to the Professional Conduct By-Laws.

The proposed changes to the Professional Conduct By-Laws will be put to all members and will appear in the vote as “Resolution 1”.

**Resolution 1: That the proposed Professional Conduct By-Law changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST**

### 7.1.1 Insolvency

The proposal will make the definition of misconduct more comprehensive by including insolvency of a non-member entity with a member principal as an insolvency event. As an insolvency event, this would breach the By-Laws and result in disciplinary action against the member principal.

### 7.1.2 Professional Conduct Committee (PCC)

Proposed changes to the PCC will strengthen its powers to:

- Dismiss complaints without notifying members where the complaint is lacking in substance, vague or imprecise or unsupported by evidence.
- Issue a professional reminder where expected high standards are not met, even where a complaint is dismissed.
- Permit acceptance of new complaints against a member who is interim suspended.
- Require all complaints involving matters of high public interest or requiring independent evidence to be referred to the Disciplinary Tribunal.

In addition, the proposed changes will alter the sanctions which can be agreed by the PCC with the member as follows:

- Decreasing the fine amount to \$25,000.
- Permitting the PCC to agree the terms on which a member must complete training.
- Permitting the PCC to impose any type of review on a member, in addition to quality review.

### 7.1.3 The Tribunals (the Disciplinary Tribunal and Appeals Tribunal)

Proposed changes to Tribunal procedures will give them the ability to:

- Extend the service timeline for the Notice of Disciplinary Action and allow members to respond to issues earlier.
- Permit the notification of disciplinary decisions to member’s current or former employers, partners or clients.
- Permit the Appeals Tribunal to extend the time for appeal by the PCC to align with similar power in relation to members.
- Remove the PCC’s power to adjourn hearings.
- Permit the Tribunals to remove a CA ANZ specialisation from a member who is found to have breached the By-Laws.

In addition, the proposed changes will alter the sanctions which can be imposed by the Tribunals as follows:

- Decreasing the fine amount to \$50,000.
- Replacing the sanctions of reprimand and severe reprimand with censure.
- Permitting the Tribunals to impose the terms on which a member must complete training.
- Permitting the Tribunals to impose any type of review on a member, in addition to quality review.

### 7.1.4 Disciplinary Procedures

Proposed changes to Disciplinary Procedures will include:

- Permitting the Appeals Tribunal to require payment of a bond if it considers appropriate before hearing an appeal.
- Adding additional areas of misconduct so that a member breaches the By-Laws if:
  - They have provided information to CA ANZ or NZICA which is false or misleading.
  - They have failed to comply with any decision or determination of the disciplinary bodies.



- They have failed to comply with an undertaking given to any of the disciplinary bodies.
- Permitting the PCC to refer a member directly to the Disciplinary Tribunal in any of the above events.
- Ensuring full reciprocity and transparency of decisions and sanctions between CA ANZ and NZICA.

## 7.2 RESOLUTION 2: Provide for the establishment of Overseas Regional Councils

In the Supplemental Charter, there are three proposals that we will ask members to vote on as a single resolution.

**See Appendix B for marked up changes to the Supplemental Charter.**

**The proposed changes to the Supplemental Charter will be put to members in the vote as “Resolution 2”.**

**Resolution 2: That the proposed Supplemental Charter changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST**

The first key change will give CA ANZ the ability to create new overseas regional councils (**Overseas Regional Councils**) in new jurisdictions.

If approved, CA ANZ will create four Overseas Regional Councils in Hong Kong, Malaysia, Singapore and the United Kingdom. This is to align governance in key jurisdictions where members are located.

The new Overseas Regional Councils, if approved, will have the same functions and powers of existing Regional Councils as prescribed in the By-Laws (see Appendix B).

The second key change will update terminology to reflect current practice, proposed new conventions and clarify previously undefined terms. Some examples of these terminology changes include:

- “Council” becomes “CA ANZ Council”;
- “The Institute” becomes “CA ANZ”.

The third change will provide for the CEO and Board delegates to sub-delegate to fulfil operational requirements. This change is in relation to the financial and non-financial decision-making within CA ANZ for the management of day to day operations.

## What is the Supplemental Charter?

The Supplemental Charter is the document that formally establishes Chartered Accountants Australia and New Zealand. The Supplemental Charter can only be changed by a Member Vote and Royal assent from the Australian Governor General. The Australian Governor General’s approval is required to ensure that the proposed changes do not adversely impact the original grant of the Royal Charter, members or CA ANZ’s ability to successfully manage its affairs. If the Member Vote results in a positive outcome, CA ANZ will be required to provide the Australian Governor General with amended constitutional documents; a statutory declaration that the vote procedure complied with the relevant provisions of the current Supplemental Charter and By-Laws; and confirmation from external lawyers acting for CA ANZ that the proposed changes comply with Australian and New Zealand law. The proposed changes become effective upon the date of approval by the Australian Governor General.

## 7.3 RESOLUTION 3: Provide increased continuity in Board appointments by CA ANZ Council

The term of Board members will remain the same at three years. However, this proposal will seek to increase the maximum number of terms a Director can serve on the Board, from two terms to three terms. The flexibility this change provides enables more effective management of Board succession and is consistent with common practice. Directors must apply for each successive term for the CA ANZ Council to consider and approve. This proposal will apply from the effective date of approval of the proposed changes by the Australian Governor General and the number of terms already served by Board directors will stand.

The current Chair, whose term ends at the end of 2019, has elected not to apply to serve a third term on the Board, although he would be eligible to do so if this proposal is approved by members.

**See Appendix A for marked up changes to By-Law 108C.**

**The proposed changes to this By-Law will be put to members in the vote as “Resolution 3”.**

**Resolution 3: That the proposed Board Term By-Law change (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST**

## 7.4 RESOLUTION 4: Increase flexibility and inclusion of representation

In the By-Laws, there are seven key proposals to which members will vote on as a single resolution.

See Appendix A for marked up changes to the By-Laws.

The proposed changes to the By-Laws will be put to members in the vote as “Resolution 4”.

**Resolution 4: That the proposed By-Law changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST**

### What are By-Laws?

By-Laws are the contract that CA ANZ has as a professional body with its members. By-Laws can only be changed by a Member Vote and Royal assent from the Australian Governor General. The By-Laws govern rules regarding membership, standards of conduct, membership fees and our governing bodies.

#### 7.4.1 CA ANZ Council

The composition of the proposed CA ANZ Council will increase to a range between sixteen and twenty-five Councillors from a current composition of sixteen members, creating greater flexibility to represent a broader range of members.

The number of office bearers, one President and two Vice Presidents, who serve as Councillors will remain unchanged. The current number of Australian and New Zealand Councillors nominated by a Regional Council will also remain the same at seven and four Councillors respectively, as will the single representative Councillor from Asia who will be appointed by one of the Overseas Regional Councils of Hong Kong, Singapore and Malaysia on a rotational basis every three years.

A new representative Councillor from the United Kingdom will be appointed by the UK Council if the proposed changes are approved and the remaining nine places will provide flexibility for CA ANZ Council to appoint further Councillors from any region as needed for their expertise or representation. From these remaining nine places, it is the intention of CA ANZ Council to appoint one Councillor from the regions that do not have a Regional Council or an Overseas Regional Council (**Rest of World Region**) in due course.

These changes will improve the representation of the broad membership and give greater flexibility to appoint specific

Councillors based on their additional expertise, where needed.

Councillors will serve a three-year term with a maximum of two terms, except the Councillor representing the Asian Region who will serve a single three-year term to enable the three year rotational appointment between the Overseas Regional Councils of Hong Kong, Singapore and Malaysia (in this order).

In addition to the existing right of the President to be able to call a meeting of the CA ANZ Council, it is proposed that the President will be required to call a meeting of the CA ANZ Council at the request of three Councillors. The Chair of the Board may also call a joint meeting between the Board and CA ANZ Council after receiving a request in writing from three Directors.

It will also be proposed that the constituent documents refer to the “CA ANZ Council” moving forward for greater clarity and to differentiate it from the Regional Councils and Overseas Regional Councils.

### What is the CA ANZ Council?

The role of the CA ANZ Council is to appoint and evaluate the performance of the Board and the Nominations and Governance Committee, approve member awards and represent the interests of the membership as a whole.

#### 7.4.2 Nominations and Governance Committee (NGC)

The changes to the NGC as proposed will increase its independence, and make provision for greater member expertise. If approved, the total number of NGC members will reduce from the current seven members to five members. However, the total number of independent members will increase from two to three members.

The current NGC consists of the President, the Chair of the Board, two independent members, the immediate past President and the two Vice Presidents.

The new NGC will remove the positions of the two Vice Presidents, while the immediate Past President position will be replaced by an independent member.

Therefore, the new NGC will consist of the President, the Chair of the Board and three independent members, one of whom has not held a position in governance at CA ANZ during the last five years and two who have never held any other CA ANZ position. The Chair of the NGC is appointed from the independent members.

The fixed term of three years for independent members will remain and will be renewable, at the discretion of CA ANZ Council, for a further period of three years allowing a maximum term of office of six years.

### What is the Nominations and Governance Committee?

The NGC monitors and oversees governance processes including nomination and succession for the Board, CA ANZ Council and the NGC.

#### 7.4.3 The Board

Proposed changes to the Board will increase the total number of Directors from ten to twelve, with the addition of the two Vice Presidents who were previously only observers to formalise their role.

The new proposed Board will retain the ten current positions on the Board: one President, two non-member Directors and between five and seven non-executive member directors, with the addition of the two Vice Presidents.

Currently, the President or the Vice-Presidents may call a meeting of the Board. It is also proposed that the President may call a joint meeting of the CA ANZ Council and the Board at the request of any three Councillors.

### What is the Board?

The Board has responsibility for strategy, performance and risk with oversight of policy and operational issues.

#### 7.4.4 Regional Councils

##### Australia

The seven Regional Councils in Australia currently comprise nine elected Councillors. The proposed new composition of the Regional Councils in Australia will reflect up to ten Councillors: six elected Councillors, three appointed Councillors appointed by the Regional Council itself and, at the Regional Council's discretion, when applicable, the CA ANZ Councillor who represents the Australian Region as an ex-officio member, participating as a full member of the Regional Council and having voting rights, for the duration of their CA ANZ Council term only.

##### New Zealand

The New Zealand Regional Council will remain at sixteen Councillors, however twelve will now be elected and four appointed by the New Zealand Council itself. The New Zealand Council will comprise:

- four members elected from Auckland (reduced from six);
- two members elected from Wellington (reduced from three);

- three members elected from Central North Island (reduced from four);
- three members elected from Southern Region (unchanged); and
- four members appointed to balance skill and representation.

##### Asia and the United Kingdom

The four current Overseas Member Committees in Hong Kong, Malaysia, Singapore and the United Kingdom will transition to Overseas Regional Councils for each respective country above and be named accordingly: Hong Kong Council, Malaysia Council, Singapore Council and UK Council. Like the Australian Regional Councils, these Overseas Regional Councils will comprise six elected Councillors, three appointed Councillors and will have the discretion to retain their respective CA ANZ Council representative, when applicable, as an ex-officio member participating as a full member of the Overseas Regional Council and having voting rights, for the duration of their CA ANZ Council term only.

##### Regional Councillor Term(s)

All Regional Councillors will be eligible to serve two terms of three years, subject to the proposed transitional provisions.

### What are Regional Councils or Overseas Regional Councils?

Regional Councils and Overseas Regional Councils are the representative bodies that act as the link between the Board and the members in the relevant region. It is the Regional Council and Overseas Regional Council's role to provide advice to the Board on strategic policy and member issues.

#### 7.4.5 Local Leadership Teams

Currently there are fifteen Local Leadership Teams (LLTs) in New Zealand which will be re-named Local Committees under the proposed changes.

If approved, each Local Committee will comprise five to ten members, increasing the upper limit of members by two from the current position, which stipulate five to eight members.

Rather than a one-year term with no maximum, which can discourage change, the proposed changes will enable Local Committee members to serve a maximum of two three-year terms. A third of Local Committee members will retire at the end of each calendar year, allowing new members to serve on these committees.

Local Committee members will be appointed directly through Board delegation to the New Zealand Council rather than being elected by members.

### What are Local Leadership Teams? (LLTs)

Local Leadership Teams provide input on local member issues, needs and preferences, representing regions in New Zealand exclusively.

#### 7.4.6 Segment Advisory Committees

Segment Advisory Committees will be re-named Sector Committees. The current Segment Advisory Committees are:

- Public Practice Advisory Committee
- Corporate Segment Advisory Committee
- Charities & Not-for-profit Advisory Committee
- Regional & Rural Advisory Committee (Australia)
- New Zealand Rural Advisory Committee

CA ANZ will be able to expand existing or create new Sector Committees over time, which will be approved by the CA ANZ Council in consultation with existing Committees.

### What are Segment Advisory Committees?

Segment Advisory Committees provide a member voice on key issues and needs of members in the professional segment they represent: Public Practice Advisory Committee, Corporate Segment Advisory Committee, Charities & Not-for-profit Advisory Committee, Regional & Rural Advisory Committee (Australia) and New Zealand Rural Advisory Committee.

#### 7.4.7 Additional Changes

There are a number of additional items that require changes including:

- Council to be referred to as the “CA ANZ Council” rather than “the Council”.
- The maximum number of Life Members will increase from 20 to 40 members to allow us to acknowledge more CA ANZ members who are deserving of CA ANZ’s highest honour for their contributions to the advancement of the profession and their communities.
- The ability of CEO and Board delegates to sub-delegate to fulfil operational requirements. This change is in relation to the financial and non-financial decision-making within CA ANZ for the management of day to day operations.
- Correction of grammar, punctuation and other formatting errors.

### What is Life Membership?

Life Membership is the highest honour bestowed by the CA ANZ Council and is conferred on the most senior members of the accounting profession. These members are widely respected both in the community and in the profession. Bestowed very rarely, the number of Life Members is currently restricted to twenty at any time and these have all been awarded.

The proposed changes that fall under the general category will be put to members in the vote as “Resolution 4”.

**Resolution 4: That the proposed By-Laws changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST**

#### 7.5 RESOLUTION 5: Strengthen the NZICA Rules

The NZICA Rules apply to all members resident in New Zealand and deal with professional conduct, regulation, NZ governance, and membership requirements.

The proposed changes will bring the NZICA Rules up to date with current practices and regulations. They will also provide the flexibility to accommodate future legislative changes and strengthen current standards.

This proposal will address six areas for change related to: membership, the definition of accounting services, professional conduct and member voting processes, and will be presented as a single resolution.

**See Appendix C for marked up changes to the NZICA Rules.**

The proposed changes to the NZICA Rules will be put to New Zealand members only and will appear in the vote as “Resolution 5”. This resolution will not appear for members who are not resident to New Zealand when they vote.

**Resolution 5: That the proposed NZICA Rules changes (as specified in the Explanatory Memorandum) be adopted – FOR/AGAINST**

##### 7.5.1 Membership Provisions

- Clarifying and simplifying the NZICA Rules for the admission and resignation of membership.
- Clarifying appropriate appeal process for admission and membership decisions.
- Adding provision for jurisdiction over CA ANZ members who do not reside in New Zealand but practise accountancy in New Zealand.

### 7.5.2 Compliance Obligations

- Adding a new section to set out members obligations to comply with NZICA Act, NZICA Rules, Supplemental Charter, By-Laws, other enactments, Regulations and other regulatory requirements.

### 7.5.3 NZICA Regulatory Board Provisions

- Minor amendments to Section 7 and Appendix II regarding powers of NZICA Regulatory Board to clarify, future proof and update definitions.

### 7.5.4 Public Practice Rules, Certificates of Public Practice and Auditor Licenses

- Providing more flexibility for future changes and alignment with By-Laws relating to definition of accounting services by moving this definition to an Appendix that can be amended by the NZICA Regulatory Board (pending future full review and alignment with By-Law provisions).
- Clarifying eligibility and requirements for Certificates of Public Practice (CPP).
- Clarifying appropriate appeals process for NZICA Regulatory Board decisions regarding CPPs.
- Clarifying requirements for members operating in public practice with non-members and regarding the form of their practice entity.

### 7.5.5 Practice and Quality Reviews

- Including power to cater for future legislative requirements.
- Clarifying requirements of members subject to reviews including timeframes for response.

### 7.5.6 Discipline Provisions for Professional Conduct

- Including a general introduction setting out the purpose and context for the disciplinary provisions.
- Aligning Discipline provisions with By-Law requirements for discipline where appropriate and possible (e.g. for sanctions).
- Specifying the maximum fine amount (NZ\$25,000) that can be imposed by the Professional Conduct Committee.
- Increasing the maximum fine that can be imposed by the Disciplinary Tribunal to NZ\$50,000 to align with the By-Laws.
- Adding a rule on disclosure events requiring members to give notice to NZICA in certain circumstances (e.g. bankruptcy or liquidation).
- Clarifying member requirements for particular parts of the disciplinary process.
- Improving clarity of timeframes for discipline processes.
- Clarifying provisions relating to publication of disciplinary decisions.
- Updating provisions for Reviewer of Complaints process.
- Clarifying provisions relating to cancellation of CPPs.
- Updating powers of Disciplinary Tribunal to address current deficiencies.

- Including Right to Comment provision to allow NZICA or CA ANZ to publish the fact that an investigation is or has taken place, including the member's names, location, practice name and outcome.
- Including a provision to ensure that there is reciprocity of decisions by PCC, Disciplinary Tribunal or Appeals Council with CA ANZ.

### 7.5.7 Members Notification

- Including provisions for service of notices on members by NZICA.
- Updating notification requirements for members.

### 7.5.8 Declarations

- Requiring members to respond to declarations, statutory declarations, or periodic questionnaires issued by NZICA/CA ANZ.

### 7.5.9 Member Voting Processes

- Providing for service of notices on members by NZICA.
- Updating notification requirements for members.

### 7.5.10 Appendix V pertaining to members offering accounting services to the New Zealand public

- Updating Appendix V to include the definition of accounting services, and adding Business Valuations to the definition to reflect current practice.

### 7.5.11 Formatting Changes

- Removing outdated transitional provisions that are no longer applicable.
- Aligning the NZICA Rules with current By-Laws and terminology to the extent possible.
- Making minor amendments to update definitions, abbreviations and legislative references.

### 7.5.12 Future-proofing

- Inclusion of provisions throughout to future proof the NZICA Rules for future requirements under New Zealand legislation or other regulatory requirements (for example, Insolvency law reform).

# 8. Looking for something specific?

---

Visit the *Voting* page on our website for general information and frequently asked questions (FAQs) at [www.charteredaccountantsanz.com/about-us/governance/voting](http://www.charteredaccountantsanz.com/about-us/governance/voting). FAQs will be regularly updated.

Join the discussion board called, “Your CA” on [My CA](#) to discuss the vote with other members. To post in the discussion board:

- Click “Share an update” to activate the text box
- Type a message and format using the formatting buttons
- You can attach a file(s) to your message by clicking the paperclip icon
- You can add a link by copying a URL into the post area and pressing Enter
- You can tag another member or group by including @ symbol at the beginning of their name
- Click “Share” when you are ready to share your post with the group and @mentioned members.

Tune into one of our online webinars with President Stephen Walker. You can find more information on the Voting page at [www.charteredaccountantsanz.com/about-us/governance/voting](http://www.charteredaccountantsanz.com/about-us/governance/voting).

- Wednesday 17 April 2019, 9-10am AEST
- Tuesday 23 April 2019, 2-3pm AEST
- Wednesday 24 April 2019, 12-1pm AEST

Contact your local Chair of your Regional Council, contact details can be found on the Regional Councils page at [www.charteredaccountantsanz.com/about-us/governance/committees-and-councils/regional-councils](http://www.charteredaccountantsanz.com/about-us/governance/committees-and-councils/regional-councils).

Send your questions to [membervote@charteredaccountantsanz.com](mailto:membervote@charteredaccountantsanz.com)

# 9. Important Notices

---

*This Explanatory Memorandum has been prepared in connection with the Proposal. You should read this Explanatory Memorandum in its entirety before making a decision on how to vote on the resolutions to implement the Proposal.*

## Purpose of this Explanatory Memorandum

Implementation of the Proposal requires, amongst other things, a vote by all Voting Members.

The Explanatory Memorandum has been sent to you to help you understand the terms and effects of the Proposal to members.

This Explanatory Memorandum sets out the details of the Proposal, information required by law and other information material to a Voting Member's decision on whether to vote in favour of the Proposal. It includes:

- An overview of the key objectives of the Proposal;
- An explanation of how the Proposal has been developed and, if approved, would be implemented;
- A summary of the proposed changes to the Supplemental Charter, By-Laws and the NZICA Rules;
- Other information known to the Directors that is reasonably required by you in deciding how to vote regarding the Proposal;

This Explanatory Memorandum also includes the following Appendices which set out, in mark up, every proposed change to CA ANZ's constituent documents:

- Appendix A – marked up proposed changes to the By-Laws including Professional Conduct By-Laws;
- Appendix B – marked up proposed changes to the Supplemental Charter;
- Appendix C – marked up proposed changes to the NZICA Rules.

A copy of this Explanatory Memorandum will be made available to all Voting Members. It is available in electronic form on CA ANZ's website at <https://www.charteredaccountantsanz.com/about-us/governance/voting>. Members can request a hard copy (at no cost) by contacting CA ANZ.

## General

This Explanatory Memorandum has been prepared by and is the responsibility of CA ANZ. No member nor any of CA ANZ's directors, officers, employees or advisers shall be held responsible for the accuracy or completeness of the Explanatory Memorandum or any part of it. It is intended for use by members only. It is not intended for use by any person who is not a member.

This Explanatory Memorandum is intended to provide general information only. It provides an overview of the key proposed changes to the CA ANZ constituent documents. It does not provide a comprehensive explanation of every proposed change to the CA ANZ constituent documents nor is it intended to substitute a detailed review of the proposed changes (as set out in the Appendices), which should be read in full. This Explanatory Memorandum is not intended to substitute professional advice, including on the effects of the proposed changes for a particular member.

No warranty is given as to the correctness of the information contained in this Explanatory Memorandum, or of its suitability for use by a particular member.

To the fullest extent permitted by law, CA ANZ is not liable for any statement or opinion, or for any error or omission contained in this Explanatory Memorandum and disclaims all warranties with regard to the information contained in it, including, without limitation, all implied warranties. CA ANZ is not liable for any direct, indirect, special or consequential losses or damages of any kind, or loss of profit, loss or corruption of data, business interruption or indirect costs, arising out of or in connection with the use of this publication or the information contained in it, whether such loss or damage arises in contract, negligence, tort, under statute, or otherwise.

## Forward-looking statements

Certain statements in this Explanatory Memorandum relate to the future. Forward-looking statements can be identified by the use of words such as “may”, “should”, “expect”, “anticipate”, “estimate”, “scheduled” or “continue”, or their negative equivalent, or comparable terminology. Similarly, statements that describe CA ANZ’s objectives, plans, goals or expectations are or may be forward-looking statements.

The statements contained in this Explanatory Memorandum regarding the potential impact of the Proposal on the results of CA ANZ’s operations and the advantages and disadvantages connected with the Proposal are also forward-looking statements.

Such statements involve known and unknown risks, uncertainties and other important factors that could cause the actual results, performance or achievements of CA ANZ to be materially different from expected future results, performance or achievements expressed or implied by such statements. Such risks, uncertainties and other important factors include, inter alia, general economic conditions, specific market conditions, exchange rates, interest rates and regulatory changes. Other unknown or unpredictable factors could also have a material adverse effect on future results of CA ANZ.

Forward-looking statements included in this Explanatory Memorandum reflect the expectations of the relevant parties’ views only as of the date of this Explanatory Memorandum. CA ANZ and its directors, officers, employees, advisers and any other persons named in this Explanatory Memorandum with their consent, or any person involved in the preparation of this Explanatory Memorandum, make no representation or warranty and give no assurance or guarantee that the occurrence of the events or the accuracy of results achieved, expressed or implied in any forward-looking statements (except to the extent required by law), will actually occur.

To the extent permitted by law, CA ANZ disclaims any obligation or undertaking to disseminate, after the date of this Explanatory Memorandum, any updates or revision to any forward-looking statements to reflect the change in any expectations in relation to those statements or any change in events, conditions or circumstances on which any such statement is based other than to comply with their legal obligations.

## Privacy statement

CA ANZ may collect personal information in the process of implementing the Proposal. Such personal information may include the names, addresses, contact details and other member details. CA ANZ uses, discloses, processes and handles member’s personal information in accordance with its Privacy Policy, available at [www.charteredaccountantsanz.com/privacy-policy](http://www.charteredaccountantsanz.com/privacy-policy).

CA ANZ may share that personal information with its advisers and service providers in connection with the Proposal. CA ANZ’s Privacy Policy also contains the contact details of its Privacy Officer and information regarding member’s rights (including how to withdraw consent, if applicable) and how a member can seek to access and correct that member’s personal information or raise a privacy concern with CA ANZ and how it will be dealt with.

If a member has any questions or concerns about this Explanatory Memorandum, CA ANZ’s Privacy Policy or how CA ANZ handles members’ personal information, please contact CA ANZ’s Privacy Officer.

## This Explanatory Memorandum and relevant websites

CA ANZ maintains a website at [www.charteredaccountantsanz.com](http://www.charteredaccountantsanz.com). There is also a website dedicated to information on the Proposal at <https://www.charteredaccountantsanz.com/about-us/governance/voting>. Any reference in this Explanatory Memorandum to these websites is a textual reference for informative purposes only and does not form part of this Explanatory Memorandum.

## Rounding of numerical information

Any discrepancies between totals in tables and sums of components contained in this Explanatory Memorandum and between those figures and figures referred to in other parts of this Explanatory Memorandum are due to rounding. All rounded numbers have been rounded either to one or two decimal places or to the nearest whole number.

## Currency

All financial information included in this Explanatory Memorandum is shown in Australian dollars (unless otherwise stated).

## References to time

Unless expressly stated otherwise, all references in this Explanatory Memorandum to time relate to the time in Sydney, New South Wales, Australia.



## Charts and diagrams

Any diagrams, charts, graphs and tables appearing in this Explanatory Memorandum are illustrative only. Unless otherwise stated, all data contained in diagrams, charts, graphs and tables is based on information available as at the date of this document.

## Date of this Explanatory Memorandum

This Explanatory Memorandum is dated Tuesday 16 April 2019.

© 2019 Chartered Accountants Australia New Zealand  
ABN 50 084 642 571. CA ANZ is formed in Australia and  
members are not liable for the debts and liabilities of CA ANZ.

CA ANZ asserts all moral rights in connection with this  
publication.

## Contact details

Email: [membervote@charteredaccountantsanz.com](mailto:membervote@charteredaccountantsanz.com)

Customer Service Centre 1300 137 322 (AU), 0800 469 422 (NZ)

### Australia

#### National Office/New South Wales

33 Erskine Street  
Sydney NSW 2000  
GPO Box 9985, Sydney NSW 2001  
T 02 9290 1344  
E [careers.nsw@charteredaccountantsanz.com](mailto:careers.nsw@charteredaccountantsanz.com)

#### Australian Capital Territory

Level 10, 60 Marcus Clarke Street  
Canberra ACT 2601  
GPO Box 9985, Canberra ACT 2601  
T 02 6122 6100  
E [careers.act@charteredaccountantsanz.com](mailto:careers.act@charteredaccountantsanz.com)

#### Queensland

Level 13, Waterfront Place  
1 Eagle Street  
Brisbane Qld 4000  
GPO Box 9985, Brisbane QLD 4001  
T 07 3233 6500  
E [careers.qld@charteredaccountantsanz.com](mailto:careers.qld@charteredaccountantsanz.com)

#### South Australia/Northern Territory

Level 29, 91 King William Street  
Adelaide SA 5000  
GPO Box 9985, Adelaide SA 5001  
T 08 8113 5500  
E [careers.sa@charteredaccountantsanz.com](mailto:careers.sa@charteredaccountantsanz.com)

### Victoria/Tasmania

Level 18 Bourke Place, 600 Bourke Street  
Melbourne Vic 3000  
GPO Box 9985, Melbourne Vic 3001  
T 03 9641 7400  
E [careers.vic@charteredaccountantsanz.com](mailto:careers.vic@charteredaccountantsanz.com)

### Western Australia

Level 11, 2 Mill Street  
Perth WA 6000  
PO Box 9985, Perth WA 6001  
T 08 9420 0400  
E [careers.wa@charteredaccountantsanz.com](mailto:careers.wa@charteredaccountantsanz.com)

### New Zealand

#### Auckland

Carlaw Park  
First Floor, 12-16 Nicholls Lane  
Parnell  
T +64 9 917 5915  
E [careers.nz@charteredaccountantsanz.com](mailto:careers.nz@charteredaccountantsanz.com)

#### Christchurch

Leadership House, Unit 1, 245 Blenheim Road  
Upper Riccarton, Christchurch  
T +64 3 961 2410  
E [careers.nz@charteredaccountantsanz.com](mailto:careers.nz@charteredaccountantsanz.com)

#### Wellington

Tower Building, Level 7  
50 Customhouse Quay  
T +64 4 474 7840  
E [careers.nz@charteredaccountantsanz.com](mailto:careers.nz@charteredaccountantsanz.com)



**CHARTERED ACCOUNTANTS™**  
AUSTRALIA + NEW ZEALAND

