

CA ANZ CODE OF CONDUCT

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POLICY STATEMENT

CA ANZ is committed to conducting its business with honesty and integrity and to ensure high ethical standards are demonstrated in our actions and business relationships.

POLICY PURPOSE

This Code of Conduct sets the minimum standards of conduct that is expected from our People. It should be read in conjunction with CA ANZ's Values and Purpose. The culture of CA ANZ is built through conduct that aligns with this Code.

The key principle underpinning the Code of Conduct is compliance with laws, regulations and ethical standards to ensure that CA ANZ Group maintains its social licence to operate.

POLICY SCOPE

This Code of Conduct applies:

- (a) to all of our People which is defined in this policy to include all employees, contractors, contingent workers, directors, office bearers, governance committee members and anyone else who represents CA ANZ.
- (b) to the CA ANZ Group, including to its branches and all subsidiaries and affiliates over which it exercises control;
- (c) to all jurisdictions where CA ANZ operates and to all CA ANZ business and transactions, regardless of where it takes place in the world.

Capitalised terms in this Code have the meanings given in the Dictionary contained in section 10.

CA ANZ has a number of group policies and related documents that describe expected behaviours on a number of topics in further detail. This Code of Conduct should be read in conjunction with those policies which are listed in Schedule 1.

1. CA ANZ's PURPOSE AND VALUES

CA ANZ's Purpose is to support its members to make a difference in the communities in which they work and live. CA ANZ is committed to advancing the profession through high ethical standards, delivering world class services and education, and advocating for the public good.

CA ANZ's strategic direction and its Purpose is supported by its five Values which are:

- Collaborate for success;
- Integrity in all we do;
- Embrace diversity;
- Accountable to ourselves and others;
- Passion to grow and improve.

This Code of Conduct is designed to reinforce CA ANZ's Purpose and Values and set minimum standards of behaviour for our People in their everyday workplace and where they represent CA ANZ. It practically outlines the expectations of our People, to do what is right and to ensure we deliver the right outcomes for all our stakeholders.

2. Collaborate for Success

At CA ANZ we are committed to engaging with each other, our members and other stakeholders to ensure success for our community. We understand that we are a member driven organisation whose purpose is to advance the accounting profession by delivering high quality education and professional development products and services.

To achieve this, we expect the following minimum standards of behaviour:

- We are always helpful, honest and transparent in our dealings with our members, suppliers and community.
- We help our members make informed choices and ensure our communications are clear.
- We respect the privacy of our members and handle member communications confidentially and with respect and consideration.
- We consider the long-term sustainability of our community and the economic, environmental and social impact of our products, services and decision making.
- We will treat our colleagues, members and stakeholders with respect, courtesy and fairness and have proper regard for their safety and welfare.
- We abide by the principle of collective responsibility for decisions.
- We are there for our community in times of trouble and when they need us most.

3. Integrity in all we do

At CA ANZ we believe that one of our most important duties and sources of pride is to preserve the prestige of the CA designation. We uphold high ethical and professional standards, treating everyone with fairness, respect and honesty.

To achieve this, we expect the following minimum standards of behaviour:

- We compete fairly to provide our members with great products and services.
- We ensure that our actions do not put the CA ANZ Group's reputation at risk.
- We use all due skill and care in our dealings with others and we will act honestly, ethically and with integrity.
- We always ask "*Should we ?*" rather than just "*Can we ?*".
- We will always disclose relationships with others that may give rise to a conflict of interest. We will avoid conflicts of interest and we understand that a perceived conflict of interest can be as damaging as an actual conflict of interest.
- We will not act in a way that puts, or appear to put, our own interests ahead of those of CA ANZ.
- We will always act in CA ANZ's best interests and will not take improper advantage of our positions or of CA ANZ's property or information.
- We will spend members' money as if it were our own and will only use CA ANZ's resources appropriately and for a proper purpose.

4. Embrace Diversity

We are committed to creating a workplace and culture where we celebrate the different experiences, thinking and backgrounds of our people and harness the business benefits and opportunity that people with diverse ideas bring to CA ANZ. We are committed to seeking out diversity and ensuring that we provide a sense of belonging to individuals at every level.

We believe that a diverse, inclusive culture is a critical feature of creating a sustainable workplace. We strive to provide a working environment that is built on the principles of respect, productivity, equity and flexibility. It enables CA ANZ to attract and retain high quality people and is a key driver in implementing CA ANZ's strategy.

To achieve this, we expect the following minimum standards of behaviour:

- We will not tolerate unlawful discrimination, sexual harassment, harassment, bullying, vilification and victimisation.
- We will strive to provide a workplace that is safe and inclusive.

- We support workplace flexibility by providing opportunities for work arrangements that accommodate the diverse needs of our people at different career and life stages.
- We will treat all stakeholders with respect and courtesy and will respond appropriately to the views and concerns of others.
- We work as a team, we support each other and are professional in our interactions.
- We actively consider enhancing the diversity of our organisation when hiring or engaging new People.

5. Accountable to ourselves and others

CA ANZ encourages ownership and pride by empowering its teams, providing guidance and support, encouraging our people to listen and respond and entrusting them with responsibility and authority.

To achieve this, we expect the following minimum standards of behaviour:

- We know and comply with the law, regulations, policies and procedures that apply to our roles.
- We complete all mandatory training as directed by CA ANZ.
- We respect privacy and only use or disclose confidential or personal information for proper purposes, where authorised, or as required by law.
- We speak up when we see disrespectful, unsafe, dishonest or unethical behaviour by others. We report suspected concerns or breaches to our people managers or by using our third party anonymous whistleblowing reporting service, Whispli, which can be accessed at <https://charteredaccountantsanz.whispli.com/report>
- We do not use alcohol or drugs inappropriately when at work.
- We are committed to safety and take care of our own and others' physical and psychological safety and wellbeing.
- We set clear expectations for our teams on the outcomes for which they are accountable.
- We reinforce that detecting, escalating and remediating risks and issues is everyone's responsibility.

6. Passion to grow and improve

We are curious and seek growth and improvement for ourselves, our teams and our members. We see that the need for change is constant and we seek innovative ways to deliver new and better services to meet the ever-changing needs of the profession.

To achieve this outcome, we expect the following minimum standards of behaviour:

- We use technology in a safe, secure, appropriate and productive way.
- We use social media responsibly at all times and we do not post anything that might damage CA ANZ's reputation, its brand or commercial interests, including posts that are incorrect or misleading.
- We ensure that we are advocates for the CA ANZ brand whenever we are representing CA ANZ in a public forum and do not act in a way that might damage CA ANZ's reputation or commercial interests.
- We do not provide information to the media or talk to the media unless we are authorised to do so.
- We ensure that we met our Anti-Bribery and Corruption Obligations, comply with CA ANZ's Procurement Principles and Modern Slavery Statement.

7. Communication, Training and Implementation

Our People will receive training on this policy as part of their induction to CA ANZ. Training sessions will also be provided when there is a material change to the policy.

The CA ANZ Board is responsible for setting the “tone from the top” and ensuring that the culture of CA ANZ lives up to this Code of Conduct. The CEO and executive team are responsible for ensuring that the minimum standards contained in this policy are communicated to our People and are embedded operationally.

Our People are responsible for understanding and complying with the minimum standards in this policy. This includes:

- attending and participating in relevant training sessions; and
- locating and reading policy communications that are issued.

8. CONSEQUENCE OF BREACH

Failure to comply with the minimum standards set out in this Code of Conduct may lead to disciplinary action including dismissal, termination of employment or engagement, or legal action. Failure by Governance members to comply with this Code of Conduct may lead to professional conduct proceedings being commenced. We expect our People to cooperate fully and openly with any investigation by CA ANZ into a breach of this Code of Conduct. Failure to cooperate or to provide truthful information will be regarded as serious misconduct and may lead to disciplinary action, including dismissal or termination.

9. APPROVAL OF POLICY

This Code of Conduct and any material changes to it will be approved by the CA ANZ Board and formally adopted by the board of each CA ANZ subsidiary. It will be reviewed at least annually.

10. DICTIONARY

In this policy, defined terms are capitalised and have the following meaning:

CA ANZ	Chartered Accountants Australia and New Zealand (ABN 50 084 642 571).
CA ANZ Board	the board of directors of CA ANZ.
CA ANZ Group	CA ANZ and its branches, subsidiaries and affiliates over which it exercises control, including the New Zealand Institute of Chartered Accountants.
Governance members	directors, office bearers and any governance body members or governance committee members.
People	all employees, contractors, contingent works, directors, office bearers, governance committee members and anyone else who represents the CA ANZ Group.
Purpose	CA ANZ's Purpose is to support its members to make a difference in the communities in which they work and live. CA ANZ is committed to advancing the profession through high ethical standards, delivering world class services and education and advocating for the public good.
Values	CA ANZ's values are: <ul style="list-style-type: none"> • Collaborate for success; • Integrity in all we do; • Embrace diversity; • Accountable to ourselves and others; • Passion to grow and improve.

Schedule 1 – Policies that underpin the Code of Conduct

Policy	To whom does the Policy apply ?
Acceptable Use of Technology Policy	all employees, contractors, contingent works, directors, office bearers, governance committee members and anyone else who represents the CA ANZ Group.
Anti-Bribery and Corruption Policy	<p>(a) to all CA ANZ Employees which is defined in this policy to include all employees, contractors, contingent works, directors, office bearers, governance committee members and anyone else who represents CA ANZ.</p> <p>(b) to the CA ANZ Group, including to its branches and all subsidiaries and affiliates over which it exercises control;</p> <p>(c) to all jurisdictions where CA ANZ operates and to all CA ANZ business and transactions, regardless of where it takes place in the world.</p>
Complaints Policy	All groups, functions and locations across the organisation.
Corporate Card Policy	All employees of CA ANZ.
Diversity and Inclusion Policy	All people (including permanent, fixed-term and casual people), all independent contractors engaged by CA ANZ and Board Directors or members of a Governance Committee.
Workplace Behaviour Policy	all people (including permanent, fixed-term and casual people) and all independent contractors and consultants engaged by CA ANZ.
Expense Policy	All CA ANZ Employees (including Board and Councillors), and any other people approved to travel on behalf of CA ANZ.
Media and Spokesperson Policy	All employees to CA ANZ.
Privacy, Data Management and Retention Policy	All operating business units of CA ANZ.
Privacy Impact Assessment Policy	All operating business units of CA ANZ, both local and international.
Privacy Policy	CA ANZ, its subsidiaries and NZICA.
Procurement Principles	CA ANZ.
Social Media Policy	a permanent employee (full-time or part-time), a fixed-term employee, a casual employee, an independent contractor or a Board Director or Member of a Governance Group.
Whistleblowing Policy	(a) CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants, a regulatory body established under the New



	<p>Zealand Institute of Chartered Accountants Act 1996 (NZ) and controlled by CA ANZ (each we, us, our and together, the CA ANZ Group);</p> <p>(b) all CA ANZ Group employees, contractors, agents, consultants, officers and members of the CA ANZ Council or any committee appointed by the Board of CA ANZ or the CA ANZ Council (CA ANZ Group Personnel); and</p> <p>(c) the spouse, dependents and relatives of all CA ANZ Group Personnel (CA ANZ Group Personnel Family Members).</p>
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