



# Member Self-Disclosure FAQs

30 June 2025

All Members, whether in public practice or not, are obliged to comply with the CA ANZ By-Laws (or the NZICA Rules, if applicable), the applicable Code of Ethics and to meet the ethical and professional standards for which Chartered Accountants are highly regarded. The failure by some Members to meet ethical and professional standards may affect the reputation not only of individual Members but could also reflect adversely on and erode the reputation of the membership as a whole, tarnishing the *Chartered Accountant* designation.

CA ANZ's and NZICA's independent disciplinary bodies uphold ethical and professional standards by investigating and determining complaints against Members and, where it is warranted, by imposing sanctions. Section 5 of the CA ANZ By-Laws and NZICA Rule 13 and Appendix VIII (the **Conduct Rules**) set out the powers and processes available to the CA ANZ and NZICA disciplinary bodies<sup>1</sup>.

Complaints are primarily initiated by third party complainants such as clients, other members or other regulators. However, they may also be initiated on the basis of information received by CA ANZ or NZICA, including information provided by a Member about their own circumstances or from our own review processes, monitoring activities, investigations or enquiries.

The Conduct Rules oblige all Members and others subject to CA ANZ or NZICA's disciplinary jurisdictions (in New Zealand this includes Non Member Principals and non-members licensed or recognised by NZICA under legislation or the NZICA Rules)<sup>2</sup> to report (self-disclose) any event or circumstance which indicates their failure to meet ethical or professional standards to the Australian or New Zealand Professional Conduct Committee (**PCC**). All references to Members in this document shall be read as applying to others subject to CA ANZ or NZICA's disciplinary jurisdictions.

In New Zealand Licensed Auditors and Registered Audit Firms have additional continuous disclosure requirements in accordance with the conditions of their licence (**Continuous Disclosure Obligations**). Details about these additional requirements are set out on our

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<sup>1</sup> The CA ANZ and NZICA disciplinary frameworks are designed to meet the standards set by the International Federation of Accountants (**IFAC**) for professional accounting organisations (**PAOs**) and by relevant legislation, including Australian professional standards legislation. All PAOs that are members of IFAC are required to have robust investigative and disciplinary processes to uphold standards of ethical and professional practice by their members in the public interest and for the benefit of the profession and the membership as a whole.

<sup>2</sup> In New Zealand this includes Non-Member Principals, Qualified Statutory Accountants recognised by NZICA under the Financial Reporting Act 2013 and non-member Licensed Insolvency Practitioners accredited by NZICA under the Insolvency Practitioner Regulation Act 2019.

website: [www.charteredaccountantsanz.com/member-services/member-obligations/regulations-and-guidance/new-zealand-regulations/audit-regulation-in-nz](http://www.charteredaccountantsanz.com/member-services/member-obligations/regulations-and-guidance/new-zealand-regulations/audit-regulation-in-nz).

These **Frequently Asked Questions** are intended to assist Members with understanding their self-disclosure obligations under the CA ANZ By-Laws or NZICA Rules (as applicable).

## 1. What are my self-disclosure obligations as a member of CA ANZ?

As part of your admission to membership, you will be asked to provide information about your fitness and character to be a member of CA ANZ (and to be a dual member of NZICA if you reside and practise in New Zealand). This is reassessed when Members apply for a Certificate of Public Practice. Fitness to practice and character are also assessed in relation to any Members applying for a licence or recognition by NZICA under statute or the NZICA Rules<sup>3</sup>.

Following admission, all Members – including Provisional Members, Affiliate Members and Practice Entity Members (being firms that are members of CA ANZ or NZICA in their own right) – complete mandatory notifications as part of the annual membership renewal process. The mandatory notifications are about matters that may constitute Offences<sup>4</sup> under the CA ANZ By-Laws and NZICA Rules.

In addition, outside of the membership renewal process, all Members have an obligation to report **Disclosure Events** and **Notification Events** to the Professional Conduct Committee (**PCC**)<sup>5</sup> within seven (7) days of becoming aware of those events. The ongoing self-disclosure obligation applies even in circumstances where the subject matter of the report is publicly known, through media or court reporting for example or the issue arises outside of the annual return period.

If you are a Principal (for example, a partner, director or officer) of a Practice Entity (being a chartered accounting firm, however legally constituted) you also have an obligation to report **Firm Events** to the PCC. Firm Events are specific events that apply to the Practice Entity as opposed to individuals in the practice. Examples of Firm Events are: the firm suffers an Insolvency Event; or the firm, having a regulatory registration, has a sanction or condition imposed on its registration by the relevant regulator<sup>6</sup>. Each individual Member's/Principal's obligation will be discharged if one Principal<sup>7</sup> reports the Firm Event to the PCC on behalf of all Members who are Principals.

Principals and Registered Audit Firms practising in New Zealand under the Licensed Auditor regime must also consider their Continuous Disclosure Obligations. There is likely to be

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<sup>3</sup> This includes Non-Member Principals proposing to practise with Chartered Accountants in New Zealand or if you are a non-member licensed or accredited by NZICA under statute (see footnote 2).

<sup>4</sup> See By-Law 40.9 and NZICA Rule 13.9 for the list of Offences.

<sup>5</sup> The duty to report Disclosure Events and Notification Events to the Professional Conduct Committee (**PCC**), and the scope of such events, is set out in NZICA Rule 13.8 (for New Zealand resident Members and others subject to NZICA's jurisdiction) and By-Law 40.8 for all other Members.

<sup>6</sup> See By-Law 39(m) or NZICA Rule 1.1(dd) for the definition of Firm Events.

<sup>7</sup> See By-Law 39(s) or NZICA Rule 1.1(qq) for the definition of Notifying Principal and scope of the role.

some overlap with the reporting requirements in relation to Firm Events and Continuous Disclosure Obligations where the issues relate to matters that go to fit and proper status or adverse findings against the firm or a principal. If in doubt, please contact NZICA's Regulation or Professional Conduct teams to discuss how the report should be made. They can be reached on [0800 4 69422](tel:0800469422).

## 2. What are Disclosure Events and Notification Events?

These are defined terms in the CA ANZ By-Laws and NZICA Rules. Disclosure Events and Notification Events are categories of matters that relate to the Member or a Practice Entity and that constitute 'Offences' for the purposes of the CA ANZ By Laws and NZICA Rules. They are events which indicate a failure to meet expected standards of professional practice and professional and personal conduct, or reflect adversely on the Member's professional standing, fitness to practise, and in some cases, suitability for membership of CA ANZ and NZICA.

## 3. What types of events are reportable as Disclosure Events?

You have a duty to report to the PCC within seven (7) days if you (or a Practice Entity / Firm of which you are a partner/principal):

- Are convicted of any Serious Criminal Offence<sup>8</sup>;
- Are convicted of any offence under the *Tax Administration Act 1953* (Australia), or the *Tax Administration Act 1994* (New Zealand) or any offence under analogous legislation in any other jurisdiction; or
- Suffer an Insolvency Event<sup>9</sup>.

## 4. What types of events are reportable as Notification Events?

Notification Events are predominantly matters that are Offences under the CA ANZ By-Laws or NZICA Rules. You have a duty to report to the PCC within seven (7) days if you (or a Practice Entity of which you are a partner/principal):

- Commit an Offence<sup>10</sup> under the By-Laws/NZICA Rules. Conduct that constitutes an Offence includes:
  - (i) Misconduct<sup>11</sup>;
  - (ii) Conduct Unbecoming a Member<sup>12</sup>;
  - (iii) Failure to observe proper standard of professional care, skill, competence or diligence in the course of carrying out professional obligations;

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<sup>8</sup> Refer to By-Law 39 40.8(a)(i) or NZICA Rule 1.1(kkk).

<sup>9</sup> See By-Law 39(o) or NZICA Rule 1.1(ii) for the definition of Insolvency Event

<sup>10</sup> See By-Law 40.9 / NZICA Rule 13.9 for the full list of Offences.

<sup>11</sup> See By-Law 39(q) and NZICA Rule 1.1(kk) for the definition of **Misconduct**.

<sup>12</sup> See By-Law 39(e) and NZICA Rule 1.1(q) for definition of **Conduct Unbecoming a Member**.

- (iv) Before any court of law, pleading guilty to, or being found guilty of, a criminal offence which has not been set aside on appeal;
- (v) Admitting to, or having been found to have committed, any statutory or other offence, which has not been set aside on appeal, which may not be a crime but which in the opinion of the PCC, Disciplinary Tribunal or Appeals Council brings discredit on the Member, the Member's Practice Entity, the membership or the profession, or otherwise reflects on the Member's fitness to practise;
- (vi) In proceedings before any court, tribunal or similar body, being subject of a binding determination that the Member has acted dishonestly, which has not been set aside on appeal;
- (vii) Being the subject of any adverse or unfavourable binding determination finding in relation to professional or business conduct, competence or integrity (including in relation to any workplace / work-related direct discrimination, vilification, sexual harassment, harassment or bullying) by any court, tribunal, professional body or similar which is empowered by law to make such determinations;
- (viii) Agreeing to, or having had imposed, any condition or restriction on any professional membership, registration or licence in the Member's name;
- (ix) Any breach of the Compliance Obligations<sup>13</sup>;
- (x) Failure to comply with any reasonable and lawful direction of any officer or body of CA ANZ or NZICA acting within their powers;
- (xi) Being, or having been at a relevant time, a Principal of a Practice Entity that has suffered, experienced or is subject of a Firm Event<sup>14</sup>;
- (xii) Providing information to CA ANZ or NZICA which is false or misleading (including by omission);
- (xiii) Failure to comply with any Sanction, determination or decision made by the PCC, Disciplinary Tribunal or Appeals Council;
- (xiv) Failure to comply with any undertaking given to the PCC, Disciplinary Tribunal or Appeals Council; and/or
- (xv) Making admissions, or the commission of any act, omission or default which, in the opinion of the PCC, Disciplinary Tribunal or Appeals Council brings, or may bring, discredit upon that Member, or the profession of accountancy;
- Have been *charged* with any Serious Criminal Offence<sup>15</sup>;
- Have been subject of an adverse or unfavourable finding (without being subject of a binding determination per se) in relation to professional or business conduct, competence or integrity (including in relation to any workplace / work-related direct discrimination, vilification, sexual harassment, harassment or bullying) by any court,

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<sup>13</sup> See By-Law 38A / NZICA Rule 4 for the scope of Compliance Obligations.

<sup>14</sup> See By-Law 39(m) / NZICA Rule 1.1(dd) for the definition of **Firm Event**.

<sup>15</sup> Refer to By-Law 39(bb) / NZICA Rule 1.1 (kkk) for the definition of **Serious Criminal Offence**.

tribunal, professional body or similar which is empowered by law to make such findings;

- With or without admissions, have given or entered into an undertaking (whether enforceable or not) or consented, accepted or agreed to any order in connection with any matter or proceedings or any threatened or proposed proceedings or any review, audit or investigation by any statutory or regulatory authority or body in any jurisdiction in Australia, New Zealand or elsewhere (other than an undertaking or order in respect of procedural matters in respect of or in the course of the conduct of the proceedings or investigation, or otherwise imposed by CA ANZ and/or NZICA); or
- A Firm Event has occurred<sup>16</sup>.

**5. I don't think I've failed to observe professional standards or breached the Compliance Obligations, but a client of my firm has made a claim against me and my firm alleging negligence. I've notified my insurer. Do I still have to report this to the PCC?**

Under the Conduct Rules you don't have to self-disclose client complaints where you dispute the allegations made. However, if you admit the allegations or the allegations are proven (in Court proceedings for example) then it must be reported to the PCC.

**6. What is a Serious Criminal Offence? Do I have to self-report minor matters?**

A Serious Criminal Offence is any offence in relation to which a penalty of imprisonment of 24 months or more *may* be imposed. If you are charged or convicted of an offence, your legal advisor will be able to confirm whether it is a Serious Criminal Offence. If you are charged with, or convicted of, a Serious Criminal Offence you have a duty to report it to the PCC. You also have a duty to report to the PCC if you have pleaded guilty to or been found guilty of a criminal offence.

**7. Adverse comments have been made about me in Court proceedings but I'm not a party or witness in the proceedings. Do I have an obligation to report this to the PCC?**

No. Under the Conduct Rules your obligation is to report any adverse or unfavourable binding determination or finding about you as a party or witness to proceedings.

**8. What is 'discreditable conduct'? Who decides if something is discreditable or not?**

The concept of discredit derives from R115 of the International Ethics Standards Board for Accountants (**IESBA**) Code of Ethics, upon which the APESB Code of Ethics for Professional Accountants APES 110 and the NZICA Code of Ethics are substantially based. The codes

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<sup>16</sup> By-Law 40.8(c) / NZICA Rule 13.8(c).

oblige Members to comply with five fundamental principles: integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

R115.1 of APES110 describes professional behaviour as follows:

*A Member shall comply with the principle of professional behaviour, which requires a Member to:*

- (a) comply with relevant laws and regulations;*
- (b) behave in a manner consistent with the profession's responsibility to act in the public interest in all Professional Activities and business relationships; and*
- (c) **avoid any conduct that the accountant knows or should know might discredit the profession.***

*A Member shall not knowingly engage in any business, occupation or activity that impairs or might impair the integrity, objectivity or good reputation of the profession, and as a result would be incompatible with the fundamental principles.*

Rule 115.1 A1 also provides that: *Conduct that might discredit the profession includes conduct that a reasonable and informed third party would be likely to conclude adversely affects the good reputation of the profession.*

The Code makes it clear that the assessment of a Member's compliance with the fundamental principle of professional behaviour must be made on the basis of the facts and information available to the Member at the time of the action or omission in question, not with the benefit of hindsight.

Professional ethics commentators agree that discreditable behaviour involves behaviour that a reasonable and informed third party would regard as shameful or disgraceful. It includes material breaches of ethical standards, including integrity and professional behaviour, use of egregiously unprofessional language, unprofessional communications as well as personal conduct that may fall outside the scope of Professional Activities, such as criminal convictions. Discreditable conduct includes serious employment-related misconduct that results in termination of employment.

It is important that Members understand that the PCC may consider that the duty to self-report may be engaged even if they do not personally consider their conduct to be discreditable.

It is also important to understand that even if the PCC considers that a matter is discreditable and therefore reportable, it is not necessarily the case that disciplinary action *will* be taken, particularly if an educative approach will serve the public interest.

## **9. Some of these reportable events seem to be about my conduct outside of work or Professional Activities. How are my privacy rights protected?**

It's a well-established principle that personal (as opposed to professional) conduct may render a person unfit to practise – being a declared bankrupt is one example. Poor behaviour

in a member's personal life that adversely reflects a member's character and fitness to practise and/or brings discredit to the profession may result in disciplinary action. Other examples may include convictions relating to family violence, assault, stalking or intimidation, or dishonesty in a family or personal context.

Your privacy law rights are subject to your membership obligations, the By-Laws and NZICA Rules and the CA ANZ Privacy Policy. If you have any concerns about how your personal information is collected, stored, used or disclosed you can contact the CA ANZ Privacy Officer whose contact details are on the CA ANZ website.

### **10. What do I do if the event in question is a trivial, inadvertent or isolated event?**

In accordance with the By-Laws, the PCC will generally dismiss third party complaints that it considers to be trivial. While it is important for you to exercise good judgment, it is reasonable to assume that trivial matters are not self-reportable. Appendix A sets out some examples of matters that are reportable to the PCC as well as those that are not reportable to the PCC.

However, the fact that conduct is inadvertent or isolated does not mean it's not reportable to the PCC. Inadvertent conduct, while potentially attracting a 'lower' sanction than conduct that involves a knowing or reckless breach, could still be regarded as a serious failure to meet standards or the By-Laws/NZICA Rules. Equally, even if an event involves conduct that is 'out of character', a 'one-off' or isolated behaviour, if it falls within the definition of Disclosure Event or Notification Event it is reportable.

### **11. Do I have to report to the PCC that I'm being investigated by another professional body or a regulator?**

Not under the Conduct Rules. Your obligation to notify the PCC only arises if an adverse or unfavourable finding or binding determination is made against you. However, registered tax agents and BAS agents in Australia will need to consider this in the context of the Tax Agents Services Act, and NZICA-licensed auditors and registered audit firms will need to consider this in the context of their Continuous Disclosure Obligations including the need to disclose matters that may impact their fit and proper status.

Technically, under the By-Laws and NZICA Rules you are not required to self-disclose to the PCC that a person has made a complaint about you to, or that you are being investigated by, another professional body or regulator<sup>17</sup>.

Notwithstanding the technical position, Members are encouraged to report to the PCC if they are under investigation where it is possible that the professional body or regulator will:

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<sup>17</sup> Note however that if you are a registered tax agent or BAS agent in Australia, reporting of *significant breaches* under the *Tax Agents Services Act* includes reporting to your professional body/ies.

- make an adverse or unfavourable finding about the Member's professional conduct, competence or integrity;
- make an adverse or unfavourable binding determination in relation to the Member's professional conduct, competence or integrity; or
- impose a condition or restriction on any professional membership, registration or licence in the Member's name.

It is important to recognise that the fact that someone has made a complaint about you to a regulator or that you're being investigated by a regulator is not determinative of a disciplinary outcome under the By-Laws or NZICA Rules, nor does it affect your rights to procedural fairness if disciplinary action is initiated by CA ANZ or NZICA.

A Notification Event will arise if, during a regulator's or other professional body's investigation, a finding is made against you, or you make admissions, give an undertaking or agree to any orders (with or without admissions), at which point then the duty to report the matter to the PCC will arise.

### **12. As a Provisional Member, do I have to report to the PCC if I am found by CA ANZ to have failed to comply with academic integrity policies?**

CA ANZ is a higher education provider under the Australian tertiary education legislation, regulated by the Tertiary Education Quality and Standards Agency (TEQSA). The CA ANZ academic integrity policies are designed to meet TEQSA's standards and requirements. You should read these policies carefully to understand the implications of academic misconduct. The CA ANZ Academic Integrity Office will refer serious breaches of the academic integrity policies to the PCC.

### **13. What are the benefits of self-disclosure?**

The responsible self-disclosure of relevant matters is a factor that weighs in your favour in the event of a third-party complaint or investigation of the matter by the PCC.

### **14. Can I call someone at CA ANZ or NZICA to discuss whether I have a reporting obligation?**

Yes. You can contact the Professional Conduct Teams to discuss the matter and how to make a report (and the Regulation Team in New Zealand in respect of Continuous Disclosure for Licensed Auditors and Registered Audit Firms). These teams can be reached on:

Australia – Phone [1300 137 322](tel:1300137322) or [+61 2 9290 5660 \(outside of Australia\)](tel:+61292905660) or by email at: [membercomplaints@charteredaccountantsanz.com](mailto:membercomplaints@charteredaccountantsanz.com).

New Zealand – [0800 4 69422](tel:0800469422) or [+64 4 474 7840 \(outside of New Zealand\)](tel:+6444747840) or by email at: [complaints.NZICA@charteredaccountsanz.com](mailto:complaints.NZICA@charteredaccountsanz.com).

If you would like to discuss the matter on a confidential basis you may also contact the CAAG or the CA ANZ Professional Standards / NZICA Professional Support advisory teams to discuss your situation. Further details about the CAAG and the Professional Standards/Support teams including how to get in touch is published on the CA ANZ website:

[www.charteredaccountantsanz.com/member-services/mentoring-and-support/professional-and-ethical-support](http://www.charteredaccountantsanz.com/member-services/mentoring-and-support/professional-and-ethical-support).

CAAG consultations are confidential. Any advice given by the Professional Standards/Support teams to make a report in respect of an explicit informal disclosure will be documented and confirmed with the Member. If you are advised to self-disclose, you should do so - discussion of the matter with a member of the CA ANZ Professional Standards team will not satisfy the duty to report a Disclosure Event or Notification Event to the PCC.

Similarly, reporting or disclosing information to any other CA ANZ or NZICA personnel will not satisfy your duty to report to the PCC. However, they will refer the information to the Conduct Leader in Australia or New Zealand (as applicable), in accordance with internal protocols

### **15. How do I report to the PCC?**

Self-disclosures can be made by submission of a completed Disclosure Form, which is available on the CA ANZ website, emailed to the relevant PCC at:

Australia - [membercomplaints@charteredaccountantsanz.com](mailto:membercomplaints@charteredaccountantsanz.com)

New Zealand - [complaints.nzica@charteredaccountantsanz.com](mailto:complaints.nzica@charteredaccountantsanz.com)

Firm Events may be reported to the PCC by any Member who is a Principal (partner) of the relevant Practice Entity (firm) and who is authorised (either generally, by the firm's constitution or partnership agreement, or particularly, by having been appointed for this purpose) by all other Members who are Principals to represent them for the purposes of notification, investigation, resolution and determination of disciplinary proceedings in relation to Firm Events.

### **16. What information should I include or specifically not include in the Disclosure Form?**

Include sufficient information for the PCC to be able to assess your disclosure. Attach documents where applicable. You should also try to include any explanatory information that may assist the PCC. A self-disclosure is not an admission of misconduct: any investigation and disciplinary action that may be taken on the basis of your self-disclosure will provide you with procedural fairness and an opportunity to be heard and to submit information in your defence. It is helpful to the assessment of the self-disclosure if you include copies of relevant documents.

Before making a report to the PCC, Members should consider whether they are in any way constrained from reporting by a duty of confidentiality to a client, employer or third party

(including any regulator) or any statutory restriction (for example, under AML tipping off laws).

Where necessary, Members should seek legal advice on whether information may be disclosed to the PCC or whether self-reporting obligations can be effectively discharged without disclosing confidential, legally privileged or otherwise restricted information.

If it is later alleged in disciplinary proceedings that the Member failed to report a matter to the PCC in breach of the By-Laws or NZICA Rules (as applicable), the PCC would have regard to the fact that legal advice was sought in reaching the decision.

### **17. What happens after I lodge a Disclosure Form with the PCC?**

A member of the Conduct team will assess your self-disclosure to determine whether it in fact engages the disciplinary framework. You may be asked to provide additional information to assist the assessment.

### **18. Will my self-disclosure form be kept confidential?**

Documents and information provided to the PCC for the purposes of investigating and determining complaints are treated as confidential in accordance with and subject to the Conduct Rules and the CA ANZ Privacy Policy.

It is important to note that if CA ANZ or NZICA is under a legal obligation, is subpoenaed or served with a notice, to produce information, in relation to which your self-disclosure is relevant, it may be disclosed.

It is also important to note that the By-Laws and NZICA Rules allow CA ANZ, NZICA and the PCC to publicise the fact of a PCC investigation, the subject member and status, and may disclose this information to external bodies if considered necessary or appropriate.

### **19. What happens if I have other, related reporting obligations?**

Self-disclosure to the PCC will not affect any duties you may have to report to other bodies or agencies. You can contact the Professional Standards team for advice on reporting generally.

## **Appendix – Examples of matters to report and where reporting is not required**

<b>Issue</b>	<b>Examples of Matters that must be reported</b>	<b>Examples of Matters that do not need to be reported</b>
<b>Driving Offences</b>	Driving under the influence of alcohol or drugs, driving while disqualified, reckless driving, endangerment or other driving offences involving injury or death.	Minor traffic offences (e.g. traffic fines, parking ticket, speeding ticket or other minor traffic matters).
<b>Criminal Charges</b>	Any charge for which a penalty of imprisonment of	Any charge for which no term of imprisonment may

	<p>24 months or more may be imposed.</p> <p>If necessary, you may need to take legal advice regarding your obligations.</p>	<p>be imposed or any term is less than 24 months.</p>
<b>Criminal Convictions</b>	<p>All matters where you plead guilty or are found guilty of any criminal offence irrespective of whether you are convicted.</p> <p>This includes discharges.</p> <p>Examples of legislation under which reportable offences may be determined include but are not limited: the Crimes Act, Land Transport/traffic legislation (e.g. DUI/drug, driving causing injury or death etc), Misuse of Drugs/Trafficking legislation; Harmful Digital Communications, Harassment or Stalking legislation, or any civil offences.</p>	<p>N/A</p>
<b>Decisions by courts, regulators or other bodies</b>	<p><b>Offences</b> Any find that you have committed an offence under any legislation and in any jurisdiction or country.</p> <p>This could include for example: civil offences, Summary Offences, Financial Markets/AML, Companies or Corporations legislation, Tax Administration Act, Workplace Health &amp; Safety, Employment, or Fair-Trading legislation.</p> <p><b>Other types of findings</b> Any adverse finding about you by courts, regulators or other bodies. This includes the imposition of civil penalties; decisions which affect a professional licence</p>	<p><b>Offence</b> Minor matters unrelated to your profession or business conduct, such as speeding or parking infringements; breaches of local body ordinances or by-laws.</p> <p><b>Other types of findings</b> Findings where you are not a party or otherwise bound by the decision.</p> <p>Opinions or conclusions by a regulator or other body that are not made public or affect your standing or any licence or registration</p> <p>Unflattering description by a court or tribunal without a finding or determination about professional conduct, competence or integrity or</p>

	<p>or registration; decisions of other professional bodies; court decisions where you are a party and your conduct is criticised or the decision goes against you; findings against you of discrimination, vilification, sexual harassment, or bullying; court findings against you in relation to workplace matters; findings against you in relation to your actions as a director, trustee, executor or other governance or fiduciary position.</p>	<p>where you are not a witness or a party to the proceedings.</p>
<b>Undertakings</b>	<p>Undertakings accepted by or agreed to by the member in connection with any proceedings, review or investigation by a statutory or regulatory authority or body or professional body.</p>	<p>Undertakings in respect of procedural matters</p> <p>Requirement to provide information to a commission or regulator about how compliance with workplace laws.</p> <p>Agreement to provide materials to a regulator to assist the regulator with an investigation.</p>
<b>Insolvency</b>	<p>For individuals: Bankruptcy, No Asset Procedure (New Zealand), being served with a creditor's petition, presentation of a debtor's petition or advising of an intention to do so, entering into any debt agreement or arrangement with creditors.</p> <p>For corporations which are Practice Entities: liquidation, administration or winding up of the corporation, entering into any debt agreement or arrangement with creditors, being unable to pay debts when they fall due.</p>	<p>A temporary inability to pay debts which is resolved in a short time frame.</p> <p>Member is a discharged bankrupt.</p>

	Significant practice debts including tax debts not under arrangement.	
<b>Breach of CA ANZ Supplemental Charter, By-Laws, Regulations, NZICA Act, NZICA Rules and other regulatory requirements</b>	<p>Practising without a certificate of public practice</p> <p>Failing to hold the appropriate levels of professional indemnity insurance</p> <p>Failure to comply with requirements to have trust account and other client monies audited.</p>	
<b>Ethical Matters</b>	<p>Significant breaches of the fundamental principles of the Code of Ethics that indicate a lack of integrity or dishonesty, or a serious lack of competence/negligence or professional behaviour. Examples could include:</p> <p>Dishonesty, misuse of client monies, stealing, misusing a document, fraud or forgery (irrespective of whether the matter is before the police or courts).</p> <p>Issuing a statement including any report which is materially false and misleading including by omission.</p> <p>Actions intended to cover a mistake with a lie or some other dishonest act.</p> <p>Significant or material incompetency or negligence identified in your professional work reflecting on fitness to practice.</p> <p>Material breaches of confidentiality.</p>	<p>Lying to a client about availability to take a client's call.</p> <p>Accepting a gift from a client as a thank you.</p> <p>Mistakes in client advice which are quickly corrected.</p> <p>Excessive drinking at a work social function and foolish behaviour (falling short of sexual harassment or harassment).</p> <p>Minor administrative errors (e.g. errors that do not result in significant financial harm to clients or employers and are promptly rectified).</p> <p>Inadvertent violation of internal company policies or procedures without malicious intent or personal gain.</p> <p>Ethical dilemmas resolved appropriately (e.g. where Member faces an ethical dilemma but handles them in accordance with applicable professional standards).</p>

	<p>Conflicts of interest where you have a self-interest and been materially personally advantaged.</p>	<p>Receipt of a warning from an employer about employment matters (employment related disciplinary action short of termination).</p> <p>Misunderstandings or miscommunications which are corrected (e.g. instances where the Member's actions or statements are misinterpreted or result from misunderstandings rather than intentional misconduct).</p> <p>Minor errors or mistakes (e.g. occasional errors or mistakes that do not result in significant harm to clients, employers or the public and are promptly corrected).</p> <p>Disputes or disagreements that do not breach ethical standards or legal requirements.</p> <p>An accusation is made by the opposing party that the Member has lied to the Court.</p>
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