

## ICB Code of Professional Conduct

### General

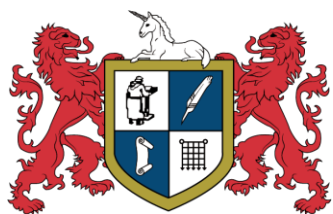
1. In Society a bookkeeper has a special role. Trust in the accounts and books of businesses and individuals are dependent on the bookkeeper's truthful, careful and diligent making and keeping of records. The purpose of these rules is to provide standards of conduct for members of the Institute of Certified Bookkeepers which are appropriate to their conduct in their employment and practice and the preservation of the dignity of their profession.
2. The rules apply to all members of the Institute.
3. The rules apply to the conduct of members in all jurisdictions.
4. A member must comply with the requirements of these rules and any failure to do so shall constitute misconduct.
5. The Board of the Institute shall have the power to waive the requirements of the rules in whole or in part and on such terms as it shall deem fit in respect of any of its members

### Interpretation

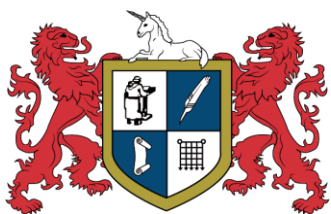
1. The following words shall have the meanings set out opposite them:
  - a. "The Institute" The Institute of Certified Bookkeepers
  - b. "Member" Any member of the Institute of Certified Bookkeepers
  - c. "services to the public" Any provision of services for reward other than to an employer
2. Any reference to the masculine shall be deemed to include the feminine,
3. Any reference to an Act shall include any subsequent re-enactment.

### The Fundamental Principles

1. A member may not engage in any activities which are likely to bring themselves or the profession of bookkeeper or of the Institute into disrepute. A conviction for any criminal offence other than a road traffic offence shall for these purposes be deemed to amount to an activity which does or is likely to bring the member or the profession of bookkeeper or of the Institute into disrepute
2. A member may not engage in dishonest or otherwise discreditable activities



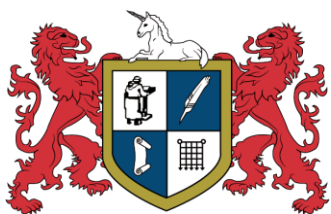
3. A member must not compromise their professional standards or engage in or act so as to assist or conceal any criminal act even if by doing so the member may act contrary to the instructions of their client
4. A member is not obliged to accept any work and must not accept any work which:
  - a. the member lacks sufficient expertise or competence to complete
  - b. would involve the member or any other person in the commission of any criminal act
  - c. the member does not have adequate time or opportunity to complete promptly
5. A member must promptly inform their client or their employer if for any reason if at any stage becomes apparent that the member is unable to complete any work within a reasonable time of them being instructed to do so.
6. A member must preserve the confidentiality of their client's or employer's affairs absolutely unless required to make such disclosure by law or by the direction of the Institute or to prevent the commission of a crime
7. A member must not hold client or trust funds for another without full accounting to the client and all funds must be separated from the business and personal funds of the member.
8. A member must not:
  - a. give tax advice that they are not otherwise permitted to provide
  - b. give estate planning advice
  - c. provide investment services or sell or give advice on the appropriateness of any investment within the meaning of the Financial Services Act 1986 provided that nothing herein shall prevent a member from doing any act they would otherwise be allowed to perform through their membership of some other professional body or under any current permission or licence granted by some other competent body
9. A member must not make or prepare any account or record which they know is or may be false or misleading or the truth of which they are not satisfied on the materials or evidence before them.
10. A member must at all times be courteous to all those with whom they have professional dealings
11. A member should ensure that any advice given to a client is clearly and comprehensibly expressed
12. A member must not whether in their employment or in connection to their supply of services to the public describe themselves or allow themselves to be described as:
  - a. holding any designation or qualification the member does not currently hold or being a member of any body the member is not currently a member of
  - b. being a BAS Agent unless the member is currently entitled to be so described through their registration with the Tax Practitioners Board



- c. being a certified bookkeeper unless the member is currently entitled to through their belonging to the appropriate grade of membership of the Institute. Subject to the other requirements of these rules, a bookkeeper must always act in the interests of his client or employer in Public Practice
13. Subject to the requirements of these rules, a bookkeeper must always act in the interest of his client or employer.

## Public Practice

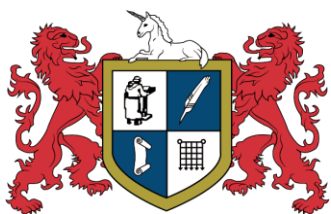
1. An Associate, Member or Fellow may provide bookkeeping services to the public provided that:
  - a. the member is qualified so to practice and holds a current practising certificate granted by the Institute
  - b. the member holds a valid policy of professional indemnity insurance against claims for professional negligence together with insurance of not less than \$250,000
2. A member should not undertake work for a client in which the member has a significant pecuniary interest or where the interests of the member and their client conflict, without prior written consent of all relevant parties
3. A member entitled to provide bookkeeping services to the public may engage in any advertising or promotion provided that
  - a. it conforms with the Australian Code of Advertising Practice
  - b. it is not inaccurate or likely to mislead
  - c. it does not make comparisons with any other bookkeeper or accountant and it does not contain any derogatory remark or suggestion about any other bookkeeper or accountant
4. A member shall make and keep in place adequate provisions and arrangements for the continuation of their practice and the protection of their clients in the event of their death, illness or incapacity.
5. In any professional correspondence in relation to bookkeeping work with any person with whom the member has professional dealings, a member shall ensure that any letter the member writes discloses either any designatory letters the member is entitled to as a Bookkeeper after their name.
6. A member who is entitled to provide bookkeeping services to the public may trade using any trading name or style provided that:
  - a. the trading name is lawful
  - b. the trading name is consistent with the dignity of practice operated by members of a professional body



- c. the trading name does not include the words "Certified Bookkeeper" or "Certified Bookkeepers" or indicate the business is a member of the Institute unless the principal in the case of sole trader practice or all the partners (unless otherwise specifically approved by the Institute) in the case of a partnership or all the directors (unless otherwise specifically approved by the Institute) in the case of a company are members of the Institute and are entitled to provide bookkeeping services to the public notwithstanding the foregoing, it shall be a defence for a member to have sought and been granted written approval by the Institute for any trading
7. A member who has for the time being been entrusted with the files, documents or papers of any client must at all times hold and preserve them safely in a convenient and safe place and keep them separate from and unmixed with any other client file.
8. A member who has for the time being been entrusted with the files, documents or papers of any client must at all times hold and preserve them in a convenient file, box or container bearing in clear lettering on its outside
  - a. the name of the client to whom those papers belong, and,
  - b. the current address of the client to whom those papers belong, and,
  - c. the name and address of the member or practice which the client has engaged
9. A member must perform and complete all work for clients carefully, diligently and promptly

## Duties to the Institute

1. A member must pay all membership subscriptions payable by the member promptly on such sums being due
2. When a Member in Practice must maintain professional indemnity insurance.
3. A member must inform the Institute of their address, telephone number, name and the name or address of their employer or practice and forthwith in the event of any change in these.
4. A member must:
  - a. respond promptly to any request by the Institute for information or comments or documents
  - b. permit access forthwith on request to a duly appointed agent of the Institute to inspect the files and records of the member or of their clients
  - c. report to the Institute the fact of the member being convicted on any criminal offence in any jurisdiction or having been subject to a finding a civil fraud or deceit by any civil court of competent
  - d. jurisdiction or being disqualified from acting as a director

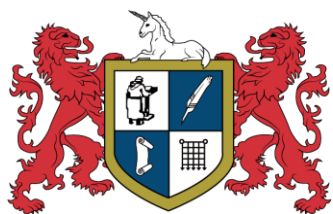


- e. attend any meeting the member is required to attend of the Disciplinary Panel of the Institute
- f. comply with any direction of the Disciplinary Panel of the Institute
- g. report to the Institute if the member in the event of his being made

## Investigations and Disciplinary Hearings

1. Any complaint received by or initiated by the Institute shall be referred to a director of the Institute who shall for this purpose be appointed to investigate or make inquiries about the complaint for the purpose of enabling the Board to deal with it.
2. Upon the making of a complaint, the Investigations Officer shall write to the member notifying the member of the substance of the complaint and inviting the member to comment upon it within 21 days of the date of the Investigation Officer's letter.
3. If it appears to the Investigating Officer that sufficient investigations have been undertaken, the Investigations Officer shall convene a meeting of the disciplinary panel to consider the accusation.
4. The member about whom the complaint has been received must have not less than 14 clear days notice of the hearing before the Disciplinary Panel. The notice shall be in writing and sufficient service shall be made by sending it by express post to the address shown on the member's Institute membership records. The notice shall contain the following information:
  - a. the date of the hearing before the Disciplinary Panel;
  - b. the location of the hearing before the Disciplinary Panel;
  - c. the nature of the allegation that has been made against the member;
  - d. their right to attend and represent themselves at the hearing or be represented by counsel or a solicitor as the member shall think fit
  - e. their right to request copies of any documents that the Disciplinary Panel may be referred to
  - f. that the hearing will be conducted in the English language
  - g. if the Investigations Officer will be arguing that the complaint is not made out then the following words

*“The Investigations Officer, having conducted their investigations and enquiries into complaint No ....., forms the view that there is no satisfactory evidence against you IN RESPECT OF COMPLAINT NO... and will be inviting the Disciplinary Panel to formally DISMISS THAT CHARGE against you in respect of that Complaint. Whilst you have a right to attend that part of the hearing, you are not required to attend in respect of that complaint.”*



5. The Investigating Officer shall attend to explain the substance of the complaint and present the evidence of any complaint and ask questions of the member (should he elect to give evidence) before the Disciplinary Panel but shall not participate in the considerations of the Disciplinary Panel.
6. Any evidence given by the member shall be on oath.
7. The hearing before the Disciplinary Tribunal shall be governed by the rules of natural justice subject to which the Tribunal may:
  - a. admit evidence,
  - b. whether written or oral,
  - c. whether direct evidence or hearsay, and
  - d. whether or not the same would be admissible in a court of law
  - e. give directions as to the conduct of the hearing and the admission of evidence to ensure that the member has a proper opportunity of answering any charges that are made against the member.
  - f. provided that they are satisfied that the procedure under rule 39 has been complied with hear and make decisions on the complaint against the member notwithstanding their absence
  - g. amend any charge against the member provided that they are satisfied the defendant will not suffer substantial prejudice in the conduct of his defence by the amendment
  - h. make any inference of guilt or otherwise as shall seem appropriate in the circumstances from the member's failure to answer the complaint in writing or by attending in person at the hearing
8. The Tribunal may:
  - a. adjourn the hearing
  - b. on finding that the complaint is trivial or not proved
    - i. dismiss the complaint
    - ii. postpone the hearing pending further investigations or inquiry
  - c. on a finding by a majority of the Disciplinary Tribunal present that any complaint is proved beyond reasonable doubt may deal with the complaint by making either no order or by any one or more of the following penalties in respect of that complaint:
    - i. be given a informal or formal warning
    - ii. be fined up to \$2,000
    - iii. be suspended from all or any of the privileges of membership for a stated period of time
    - iv. be expelled from the Institute and will then immediately forfeit his interest and privileges in the Institute without further claim for calls and for any other money paid to the Institute, but will remain liable for



THE INSTITUTE  
OF CERTIFIED  
BOOKKEEPERS

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any calls, annual membership fees or other money outstanding at the date of expulsion

- d. be ordered to pay all or any part of the costs of the investigation or hearing
9. If a notice is sent under rule 38(g) to the member, the Tribunal shall dismiss the complaint to which it relates.
10. The Tribunal shall give short reasons for any decision and the Investigations Officer shall as soon as practicable thereafter send to the member confirmation of the decision in writing. Updated January 201

Updated January 2015