

Code of Professional Conduct

General

1. In Society a bookkeeper has a special role. Trust in the accounts and books of businesses and individuals is 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

6. 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
7. Any reference to the masculine shall be deemed to include the feminine.
8. Any reference to an Act shall include any subsequent reenactment.

The Fundamental Principles

9. A member may not engage in any activities which are likely to bring himself 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
10. A member may not engage in dishonest or otherwise discreditable activities
11. A member must not compromise his professional standards or engage in or act so as to assist or conceal any criminal act even if by doing so he may act contrary to the instructions of his client
12. A member is not obliged to accept any work and must not accept any work which
 - a. he lacks sufficient expertise or competence to complete
 - b. would involve him or any other person in the commission of any criminal act
 - c. he does not have adequate time or opportunity to complete promptly
13. A member must promptly inform his client or his employer if for any reason if at any stage becomes apparent that he is unable to complete any work within a reasonable time of his being instructed to do so.
14. A member must preserve the confidentiality of his 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
15. A member must not hold client or trust funds for another
16. A member must not
 - a. give tax advice
 - 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 he would otherwise be allowed to perform through his membership of some other professional body or under any current permission or licence granted by some other competent body
17. A member must not make or prepare any account or record which he knows is or may be false or misleading or the truth of which he is not satisfied on the materials or evidence before him.

18. A member must at all times be courteous to all those with whom he has professional dealings
19. A member should ensure that any advice given to a client is clearly and comprehensibly expressed
20. A member must not whether in his employment or in connection to his supply of services to the public describe himself or allow himself to be described as:-
 - a. holding any designation or qualification he does not currently hold or being a member of any body he is not currently a member of
 - b. being an accountant unless he is currently entitled to be so described through his membership of an accountancy institute
 - c. being a certified bookkeeper unless he is currently entitled to through his belonging to the appropriate grade of membership of the Institute
21. Subject to the other requirements of these rules, a bookkeeper must always act in the interests of his client or employer

Public Practice

22. A member may supply bookkeeping services to the public provided that:-
 - a. he is qualified so to practice and holds a current practising certificate granted by the Institute
 - b. he holds a valid policy of professional indemnity insurance against claims for professional negligence together with insurance of not less than \$250,000
23. A member should not undertake work for a client in which he has a significant pecuniary interest or where the interests of him and his client conflict
24. 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
25. A member shall make and keep in place adequate provisions and arrangements for the continuation of his practice and the protection of his clients in the event of his death, illness or incapacity.
26. In any professional correspondence in relation to bookkeeping work with any person with whom he has professional dealings, a member shall ensure that any letter he writes discloses either any designatory letters he is entitled to as a Bookkeeper after his name.
27. 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" unless the principal in the case of sole trader practice or all the partners in the case of a partnership or all the directors 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 name
29. 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.
30. 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
31. A member must perform and complete all work for clients carefully, diligently and promptly
DUTIES TO THE INSTITUTE
32. A member must pay all membership subscriptions and professional indemnity insurance premiums payable by him promptly on such sums being due.

34. A member must inform the Institute of his address, telephone number, name and the name or address of his employer or practice and forthwith in the event of any change in these.
35. 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 his clients
 - c. report to the Institute the fact of his 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 jurisdiction or being disqualified from acting as a director
 - d. attend any meeting he is required to attend of the Disciplinary Panel of the Institute
 - e. comply with any direction of the Disciplinary Panel of the Institute
 - f. report to the Institute if he in the event of his being made bankrupt or subject to any order under the Mental Health Act 1983

Investigations and Disciplinary Hearings

36. 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 .
37. Upon the making of a complaint, the Investigations Officer shall write to the member notifying him of the substance of the complaint and inviting him to comment upon it within 21 days of the date of the Investigation Officer's letter.
38. If it appears to the Investigating Officer that sufficient investigations have been undertaken, the Investigations Officer shall convene a meeting of not less than two members of the Board to consider the accusation: .
39. 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 first class 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. his right to attend and represent himself at the hearing or be represented by counsel or a solicitor as he shall think fit
 - e. his 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
 - h. "The Investigations Officer, having conducted his 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."
40. 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.
41. Any evidence given by the member shall be on oath.
42. The hearing before the Disciplinary Tribunal shall be governed by the rules of natural justice subject to which the Tribunal may:-
 - a. admit evidence, whether written or oral, whether direct evidence or hearsay, and whether or not the same would be admissible in a court of law
 - b. 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 him.
 - c. 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 his absence
 - d. 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

- e. 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
43. The Tribunal may:-
- 43.1 adjourn the hearing
 - 43.2 on finding that the complaint is trivial or not proved
 - a. dismiss the complaint
 - b. postpone the hearing pending further investigations or inquiry
 - 43.3 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:-
 - be given a informal or formal warning
 - be fined up to \$2,000
 - be suspended from all or any of the privileges of membership for a stated period of time
 - 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 any calls, annual membership fees or other money outstanding at the date of expulsion
 - be ordered to pay all or any part of the costs of the investigation or hearing
44. If a notice is sent under rule 39(g) to the member, the Tribunal shall dismiss the complaint to which it relates
45. 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.