

CPA AUSTRALIA IMPLEMENTATION OF INDEPENDENT REVIEW RECOMMENDATIONS: UPDATE REPORT

DECEMBER 2018

2 | CPA AUSTRALIA IMPLEMENTATION OF IRP RECOMMENDATIONS

Below are all the recommendations from the Independent Review's Final Report and the status of their implementation as at the date of this progress update report. The following coding is used to indicate the status of each item in the report:

Complete	Ongoing	To be implemented	No Action to be taken by the Board
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GLOSSARY

2018 AGM	CPA Australia Ltd Annual General Meeting held in Melbourne on 22 May 2018
IRP Final Report	Independent Review Panel's Final Report dated 30 November 2017
New Strategy	CPA Australia's Strategy for 2018 to 2021 which was approved by the Board of Directors on 23 August 2018

	REVIEW PANEL'S FINAL RECOMMENDATION	STATUS @ DECEMBER 2018
1. GOVERNANCE		
1.	Change the current Board composition and appointment model to strengthen a skills-based approach	
1.1	The Constitution to be changed to require a minimum of two Directors to be non-member Directors	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 3 of the Notice of Meeting. Members passed this Special Resolution.
1.2	The maximum number of Directors to be reduced from 12 to nine	Complete. Members were asked to consider this at the 2018 AGM. After member consultation, the maximum number of Directors was reduced from 12 to 10. It was set out in Special Resolution 3 of the Notice of Meeting. Members passed this Special Resolution.
2.	Change the Representative Council's (proposed Appointments Council) composition to reduce potential Board influence	
2.1	A change in the name of the Representative Council to the Appointments Council	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.
2.2	A change in the powers of the proposed Appointments Council to focus on the appointment of CPA Australia's Directors	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.

	REVIEW PANEL'S FINAL RECOMMENDATION	STATUS @ DECEMBER 2018
2.3	Expansion of Appointments Councillors (formerly Representative Councillors) to include one representative from each geographical location that has a Division or Branch Council	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.
2.4	Removal of additional representatives from larger Divisions on the basis that the proposed Appointments Council exists to create a connection between members from different geographies and the mechanism to appoint the Board, rather than a body that reflects the membership's composition	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.
2.5	Removal of Board appointees from the Appointments Council, with the exception of the Chair of the Board, who would be a non-voting member of the Appointments Council	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.
2.6	Appointment by the proposed Appointments Council of a Deputy Chair of its own number to assist the Chair	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.
2.7	The ability to convene an in-camera session without the Chair of the proposed Appointments Council	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.
2.8	Limitations on Appointments Councillors simultaneously acting as Appointments Councillors and Divisional or Branch Presidents	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 1 of the Notice of Meeting. Members passed this Special Resolution.

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2.9	Appointments Councillors undertaking to observe the strictest standards of confidentiality with respect to nominee information	Complete. Confidentiality Deeds entered into with each member of the Appointments Council.
2.10	Appointments Councillors to be featured on the CPA Australia website	Complete. By-Law 6.5 amended as at 23 July 2018 to require this to occur on an ongoing basis. Members advised of composition of the Appointments Council via website and in the CPA Update of 25 July 2018.
2.11	Secretariat support offered to the proposed Appointments Council	Complete. Effected by change to the Appointments Council Charter.
3.	Change the Nomination and Remuneration Committee's composition and function	
3.1	The Nomination and Remuneration Committee to be split into two distinct bodies, the Board Nomination Committee and the Remuneration Committee	Complete. The Nomination Committee has been established and the Charter can be viewed on the CPA Australia website . The Board established the People, Remuneration & Culture Committee at the December 2018 Board meeting and the Charter can be viewed on the CPA Australia website .
3.2	The Board Nomination Committee to act as a joint committee of the Board and the Appointments Council	Complete. Effected by Board Resolution and Change to the Nomination Committee Charter. Membership of the Nomination Committee is available for members to view on the CPA Australia website .
3.3	Composition of the Board Nomination Committee to include two Board Directors, two appointees from the Appointments Council and two non-members	Complete. Effected by Board Resolution and Change to the Nomination Committee Charter. Membership of the Nomination Committee is available for members to view on the CPA Australia website .

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3.4	The People, Culture and Remuneration Committee to act as a Board committee	Complete. The Board established the People, Remuneration & Culture Committee at the December 2018 Board meeting and the Charter can be viewed on the CPA Australia website .
4.	Modify nomination and appointment practices to give Representative Council (proposed Appointments Council) greater oversight	
4.1	The Board Nomination Committee and Appointments Council encourage potential candidates of significant professional standing to apply for nomination	No action taken by the Board on this resolution. The Board has previously advised members it does not support this recommendation from the Independent Review as it is concerned about the potential for conflicts of interest. Applications for candidates are widely published.
4.2	The Board Nomination Committee provides a framework for Board appointments to the Appointments Council for comment, prior to finalisation by the Board	Complete. Effected by Board Resolution, Change to Committee Charters and Board self-evaluation for the skills matrix.
4.3	The Board Nomination Committee develops the Board skills matrix and skills gaps assessment and provides it to the Appointments Council for comment, prior to finalisation by the Board	Complete. Effected by Board Resolution, Change to Committee Charters and Board self-evaluation for the skills matrix. Skills Matrix approved by the Board and noted by the Nomination Committee and Appointments Council. Chair of Nomination Committee meets with Appointments Council to discuss skills matrix.
4.4	The Board Nomination Committee provides an update to the Appointments Council after the formation of the long and shortlist of candidates	Complete. Effected by changes to By-Law 6.9 (m) approved on 23 August 2018. The Appointments Council must take account of skills matrix. The Nomination Committee Charter as well as processes have been amended to ensure the Chair of the Nomination Committee provides regular updates to the Appointments Council throughout the process.
4.5	All representatives from the Board Nomination Committee make themselves available to discuss shortlisted candidates with the Appointments Council	Complete. Effected by change to By-Law 6.9 (n) approved on 23 August 2018.

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	<p>prior to the Appointments Council's deliberation on the final candidates</p>	<p>However, it may not always be practical to have all members of the Nominations Committee available, so the amendment was made that either the members or the Chair are to make themselves available. See By-Law 6.9 (n).</p> <p>The updated information relating to the Appointments Council processes is set out below:</p> <ul style="list-style-type: none"> • The Nomination Committee - which includes 2 Directors from the Board, 2 Appointments Councillors and 2 independent members - assist the Council and Board to determine the skills needed for the Board and the new directors. • The appointment process starts when there is a call for nominations. • Election procedures are set out in the By-Laws. • An independent recruitment firm assists the Nomination Committee to assess the candidate applications and prepares a recommended long list of candidates with candidate reports for the Committee to consider for interview. • The Committee will review the candidate list and CVs for the long list and will agree on a short list for the Committee to interview. • The Committee will also review and consider choosing other candidates not on the long list whom they may wish to interview. • After interviews, the Committee prepares a full report with recommendations for the Appointments Council. • Immediately prior to the election of the new Directors, the Appointments Council meets over a couple of days to consider candidates and proceed to an election in accordance with the By-Laws. • The Appointments Council is provided with a complete list of candidates and a copy of all long-listed candidate applications and CVs as well as short videos from each of the short-listed candidates chosen for interviews by the Nomination Committee. • A report is provided to the Appointments Council detailing the reasons a candidate was not included on the long list by the independent recruitment firm. • The Appointments Council can choose to appoint any candidate who has nominated and meets the criteria whether or not they are on the recommended long or short lists. <p>Candidate information is treated confidentially by all parties involved in this process.</p>

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4.6	A quorum of the Board Nomination Committee includes a Director, an appointee from the Appointments Council and a non-member committee member	Complete. Effected by Change to the Nomination Committee Charter.
5.	Retain current Director's terms, including number of reappointments	
5.1	Reappointment should be a rigorous process. In particular, a third term should only be granted where the candidate has strongly performed and weight should be given to the overall composition of the Board with emphasis on balancing the need for continuity with the need for continual refreshment of talent and thinking	Complete. Effected by change to By-Law 6.9 (l) approved on 23 August 2018.
6.	Increase the President's term from one to two years with potential for a third	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 3 of the Notice of Meeting. Members passed this Special Resolution.
7.	Continually review and improve the Board skills matrix and professional development	
7.1	The Board Appointments Council should continually review CPA Australia's current skills matrix, performance assessment and continuing professional development requirements	Complete. Effected by change to By-Law 6.9 (l) approved on 23 August 2018.
7.2	The Board Nomination Committee develops the Board skills matrix and skills gaps assessment and provides to the Appointments Council for comment, prior to approval by the Board	Complete. Included in the Nomination Committee Charter.

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7.3	The public call for applications should highlight the skills that are desired or are in short supply on the current Board, so that applicants are clear on what roles the CPA Australia's Board is seeking to fill	<p>Complete.</p> <p>This is addressed through the guidance and assistance of the recruitment firm.</p>
7.4	A similar skills-based approach is developed for CPA Australia's subsidiaries	<p>No longer necessary for CPA Australia Advice but the two overseas subsidiaries are being reviewed and the Nomination Committee Charter has been amended.</p> <p>In line with the new Strategy, all subsidiaries will follow a skills based appointment process for Directors.</p>
8.	Review the current executive structure	<p>The organisation, including the executive team, has been completely restructured to enable an increased focus on members and the delivery of the organisational strategy. This was delivered under the leadership of the new CEO who started in April 2018. The details of the executive management team are available to members on the website.</p>
9.	Review approach to issues management	<p>This is being achieved operationally and the new Strategy has been approved by the Board.</p> <p>In December 2017 the Audit Risk & Compliance Committee (ARCC) accepted the recommendation of management to undertake a comprehensive review of risk management at CPA Australia. This has included the development of a Board endorsed Risk Appetite Statement (RAS) and associated key risk indicators (KRIs), including those related to issues management and reputational risk.</p> <p>The RAS was approved by the ARCC at its August 2018 meeting and endorsed by the Board at its October 2018 meeting. Reporting on the RAS will go to the ARCC in December 2018 and quarterly thereafter as part of enhanced discussions relating to risk management. As part of the review the ARCC also accepted the recommendation for the redesign and development of a more robust Risk Management Framework (RMF) which was presented to the ARCC at their December 2018 meeting. The RMF includes a comprehensive approach to incident reporting and management.</p> <p>The ARCC also reviewed the Internal Audit function and considered best practice and current capabilities of the organisation. The ARCC determined that CPA Australia and members would benefit from a fully outsourced Internal Audit function to strengthen internal controls and procedures.</p>

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		Separately, CPA Australia engaged an independent, external organisation to develop and implement a whistle-blower program. This is in line with best practice which requires that CPA Australia implement an external reporting option to work in collaboration with our internal reporting.
10.	Establish a Review Implementation Committee	Complete. The Independent Review Implementation Committee was established in October 2017 and will be wound up once IRIC is satisfied that the Independent Review Panel's recommendations have been implemented/work has commenced on the incomplete items with them being implemented in line with the Strategy. This is expected to be in the first half of 2019.
11.	Ensure in-camera sessions are built into the Board's agenda	
11.1	Amendments to Board Charter to allow CPA Australia's Directors to consider issues without the CEO or executive management present	Complete. Effected by Constitution Change passed at the 2018 AGM. Board Charter has also been amended. Private sessions are now a standing agenda item for all Board and Committee meetings. There is a private session at each Board meeting. Neither the CEO nor management are present for this.
2. REMUNERATION		
12.	Amend CPA Australia's Constitution to clarify the position as to remuneration for CPA Australia's subsidiaries	Complete. Effected by Constitution Change passed at the 2018 AGM.
13	Make changes to Board remuneration to align with member expectations and peer organisations	
13.1	Remove benchmarks to the Auditor-General's salary from the CPA Australia Constitution	Complete. Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 4 of the Notice of Meeting. Members passed this Special Resolution.

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13.2	Replace benchmark to the Auditor-General's salary with either a more appropriate benchmark, an indexed maximum for director remuneration, or a series of principles approved by CPA members	<p>Complete.</p> <p>Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 4 of the Notice of Meeting.</p> <p>Members passed this Special Resolution.</p>
13.3	Continue remuneration benchmarking, but include member-based organisations in the comparators	<p>Complete.</p> <p>Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 4 of the Notice of Meeting.</p> <p>Members passed this Special Resolution.</p> <p>The Constitution does not require benchmarking against member-based organisations, however the Board has confirmed that this will be standard practice.</p>
14	Set CEO remuneration to be competitive but comparable to similar organisations	
14.1	Benchmark CEO salary with comparable member-based organisations	<p>Complete.</p> <p>This has been achieved operationally and the CEO's salary has been announced. The Board keeps this under review and the remuneration of the CEO and other Key Management Personnel will be reported in the Annual Report.</p>
14.2	Limit CEO notice periods to be conservative	<p>Complete.</p> <p>This has been achieved operationally and the CEO's notice period has been publicly disclosed.</p>
14.3	Have a linkage between CEO salary and a balanced scorecard of organisational metrics	<p>The Board is implementing through the new Strategy.</p> <p>The Board approved the KPIs for the new Strategy at its December 2018 Board meeting. Review of delegations and performance assessment is ongoing for 2019 in line with the new Strategy.</p>

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15	Balance attractiveness and comparability to set senior executive remuneration	
15.1	Make the Nomination and Remuneration Committee (proposed People, Culture and Remuneration Committee ¹) responsible for recommending Key Management Personnel and senior executive salaries. Continue remuneration benchmarking, but include member-based organisations in the comparators	<p>Complete</p> <p>The People, Remuneration & Culture Committee Charter has oversight on KMP and senior executive salaries.</p> <p>The Board established the People, Remuneration & Culture Committee at the December 2018 Board meeting and the Charter can be viewed on the CPA Australia website.</p>
16.	Disclose individual KMP remuneration to improve transparency to members	<p>The Board has agreed to and announced that individual KMP remuneration will be disclosed in the 2018 Annual Report.</p> <p>By-Law 10.3, included in the 23 August 2018 By-Law amendments, includes CPA Australia disclosing remuneration for KMP.</p>
3. MARKETING STRATEGY AND EXPENDITURE		
17.	Align marketing investments with an appropriately set corporate strategy and execute accordingly	
17.1	Develop a consolidated marketing strategy that fits within the corporate strategy so that marketing investments are directed towards achieving the overall organisation's goals	<p>The Marketing function has been restructured into one team that will deliver efficiencies and reduce duplication. The work to be completed in the first half of 2019 will include the following:</p> <ul style="list-style-type: none"> • Creative Agency and Media Buying contracts are being reviewed to align to strategic requirements. • Member Journey Mapping insights will inform the development of the new marketing strategy. • Work is commencing on the new overarching marketing strategy. The first stage of the development of the strategy has been a social media audit and commencement of communication protocols.

¹ IRP recommends name changed to Remuneration Committee. CPA Australia Board has established a People, Remuneration & Culture Committee. Refer 3.1.

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17.2	Identify key performance metrics for all significant marketing investments and processes to track, measure and report on these over time	Metrics for significant marketing investments will be established and agreed prior to activity commencement.
17.3	Implement periodic reviews of brand equity to ensure long-term brand building investments are achieving target performance metrics and the pursuit of strategic objectives	<p>The Strategy was approved by the Board at its meeting on 23 August 2018.</p> <p>The annual Brand perception research will be completed in December 2018 and will be used alongside the member journey mapping work for the consolidated marketing strategy.</p> <p>CPA Australia has already transitioned away from the "Be Heard Be Recognised" Tagline. A comprehensive brand review will be conducted in 2019 to assist with a revised brand strategy.</p>
18.	Maintain marketing activities that differentiate CPA Australia, with proper oversight and caution	
	Strengthen the business case development process for large scale and prominent marketing activities to include a proper focus on risk identification and mitigation	For significant large-scale marketing activities, a business case informed by evidence and evaluated against a risk framework will be developed in 2019.
19.	Centre future brand building activities on CPA Australia and its members rather than individual employees	
19.1	Have CPA Australia as the master or primary brand for all marketing activities and assets	<p>After extensive consultation with members, brand building activities focus on members rather than individual employees.</p> <p>The recent Public Practice campaign featured CPA Australia members across video, print and online channels to promote Public Practice to the next generation of accountants.</p> <p>Members are featured in the Qantas and Virgin partnerships to amplify the CPA Australia brand and attract the next generation of accountants to the CPA designation.</p>
19.2	CPA Australia brand and brand building activities to reflect the diversity of the organisation and its membership	<p>Brand building activities reflect the diversity of the organisation and its membership. "Become a CPA" and on campus Profession Sessions feature CPA Australia members and associates as well as the next generation of potential CPA Australia members. Communications reflect the diversity of the organisation.</p> <p>A comprehensive brand review will be undertaken in 2019 to guide the evolution of this approach.</p>

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19.3	Personalisation of branding to generally be avoided	Agreed to by the Board.
20.	Develop and assess marketing activities based on an identified value proposition to all member segments	
20.1	Assess marketing investments based on a distinct value proposition to each member segment, building on the journey mapping processes currently underway	<p>A key initiative arising from the new Strategy is to undertake Member Journey Mapping research to ensure we understand what members value. The work will contribute to how CPA Australia articulates the value proposition and inform how the organisation responds with products and services.</p> <p>It will also form the basis for the design and inform implementation of our activities.</p> <p>Assessing marketing investments based on a distinct value proposition to each member segment will also build on the journey mapping processes currently underway.</p> <p>It is anticipated that this work will be completed by the end of 2019.</p>
21	Utilise existing engagement mechanisms to ensure members better understand marketing strategies and activities	
21.1	Utilise existing engagement mechanisms to ensure members better understand the marketing activities, investments and their rationale, with a focus on innovative activities that depart from expected practice	<p>Improved communication with members about marketing activities has commenced and will be ongoing.</p> <p>Prior to the Public Practice campaign being launched, there was member communication about the purpose of the campaign, the strategies and activities.</p> <p>Communication to public practitioners was used to update members on the campaign, how they could be involved, what resources were available for members to access to enable them to leverage the Public Practice campaign.</p>
21.2	Continue to treat specific marketing activities as operational decisions for CPA Australia with appropriate commercial confidence and sensitivity	Campaign activity is aligned to the new Strategy and Initiatives 1.1 and 1.2 in the new Strategy. Key metrics for determining success are agreed at the planning stage of a campaign.
22.	Review the organisation structure of marketing related business units to improve effectiveness and oversight	The new organisational structure has consolidated the marketing functions into one group to improve effectiveness and oversight.

	REVIEW PANEL'S FINAL RECOMMENDATION	STATUS @ DECEMBER 2018
4. STRATEGY AND PERFORMANCE OF MEMBER SERVICES AND ENGAGEMENT		
23.	Establish a Council of Presidents to improve member ability to engage meaningfully with the Board on CPA Australia's strategy	<p>Complete.</p> <p>Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 2 of the Notice of Meeting.</p> <p>Members passed this Special Resolution.</p>
23.1	Establish a Council of Presidents (Divisional and Branch) to provide advice to the Board on strategic issues and opportunities in an ongoing way with an emphasis on sharing the views and preferences of the membership (not just for the development of the 3-year Corporate Plan)	<p>Complete.</p> <p>Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 2 of the Notice of Meeting.</p> <p>Members passed this Special Resolution.</p> <p>The Council of Presidents Charter has been approved and is available for members to view on CPA Australia's website.</p>
23.2	Set the responsibility of the Council of Presidents to engage in two-way discussions with Divisional and Branch Councils and the CPA Australia Board	<p>Complete.</p> <p>Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 2 of the Notice of Meeting.</p> <p>Members passed this Special Resolution.</p> <p>The Council of Presidents Charter has been approved and is available for members to view on CPA Australia's website.</p>
23.3	Set the composition of the Council of Presidents to include all Divisional and Branch Council Presidents	<p>Complete.</p> <p>Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 2 of the Notice of Meeting.</p> <p>Members passed this Special Resolution.</p> <p>The Council of Presidents Charter has been approved and is available for members to view on CPA Australia's website.</p> <p>The Members of the Council of Presidents are listed on the CPA Australia website.</p>

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23.4	Set a mechanism for the Council of Presidents to self-select its Chair	<p>Complete.</p> <p>Members were asked to consider this at the 2018 AGM. It was set out in Special Resolution 2 of the Notice of Meeting.</p> <p>Members passed this Special Resolution.</p> <p>The Council of Presidents Charter has been approved and is available for members to view on CPA Australia's website.</p> <p>The Chair and the Deputy Chair for 2019 will be listed on the website once elected.</p>
24.	Enable Divisions and Divisional Councils to better engage with members	
24.1	Explore options to link members in all locations with an existing Branch or Division to ensure representation in currently unrepresented geographies. Such options should take into account the cost implications that can flow from the international locations of some members	Further consideration and engagement with Divisional and Branch Councils is required in relation to a proposed solution prior to the Board considering any appropriate amendments to the By-Laws.
24.2	Support the Divisions, Branches and Divisional and Branch Councils to have more flexibility to engage with members through: increased consultation in the development of Divisional/Branch engagement plans and budgets; providing some more flexibility to General Managers to access resources to respond to member engagement opportunities that arise; and a protocol that defines how Divisional Councils (through and with General Managers) can communicate with members	<p>Initiative 3.3 in the new Strategy directly relates to this recommendation and the importance of member engagement more broadly is reflected throughout the strategic initiatives.</p> <p>In November 2018 at the Council of Presidents meeting, all Councils shared their current approach to member engagement and recommendations for improvements. All Councils will be developing their individual member engagement plans in November through to January 2019. These plans will then go to the Member Engagement Committee in February 2019 and will help inform recommendations on changes to the overall strategy for member engagement and an appropriate evaluation framework. Additional budget has been allocated to member engagement activity in Divisions in 2019 based on the recommendations of the General Managers and Country Heads. Further budget has also been put aside to allow for new initiatives to be supported through the year.</p> <p>Communication protocols that support email communications from the President of the Division to members in that Division have been put in place. In line with the new Strategy, further work is underway to enable members to connect with each other to communicate as part of a professional network (e.g. through digital platforms).</p>

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24.3	Create a digital presence (on the CPA Australia website or other channel) for members to follow activities and opportunities in their Divisions that they can engage with on an opt-in basis	A new event management system has been implemented that allows members to see all activity scheduled in their Division via the CPA Australia website . Further opportunities to improve the experience for members to engage with CPA Australia both through digital platforms and face-to-face initiatives will continue to be implemented in 2019.
25.	Make Annual General Meetings accessible to all members	Complete - 2018 AGM was webcast. Members were given the option to send in written questions. The recording of the 2018 AGM is available on the CPA Australia website along with answers to the questions taken on notice.
26.	Update CPA Australia's codes for appropriate behaviour by members and staff	
26.1	CPA Australia develops guidance that clearly states that the Professional Conduct provisions in the Constitution apply to conduct directed at staff and to one another	The Volunteer Code of Conduct has been reviewed and has been included in the Divisional Council Handbook noting that all members must comply with APES110. Further guidance is still to be developed.
26.2	CPA Australia also clearly states in the guidance the types of member conduct towards staff and one another that are considered derogatory to members or CPA Australia, or are unethical	Guidance to be developed.
26.3	CPA Australia reviews its Volunteer Code of Conduct and staff codes of conduct for consistency, with a focus on members	The Member Engagement Committee sought feedback from Divisional Councils on the Volunteer Code of Conduct. The Volunteer Code of Conduct has been reviewed and forms part of the Divisional Council Handbook for 2019. Staff code of conduct to be reviewed to ensure consistency.
5. STRATEGY AND PERFORMANCE OF CPA ADVICE		
27.	Periodically review costs of member services and how membership value is communicated	The Board reviews the costs of membership on an annual basis. The Board also reviews and approves the operational budget to ensure appropriate allocation of resources. The importance of improving member communication and the value of membership are reflected in initiatives throughout the new Strategy. The Board will review progress in implementing the Strategy regularly.

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28.	Carry out a comprehensive post-implementation evaluation of CPA Australia Advice	External review of CPA Advice undertaken and public announcement made for the exit from the CPA Australia Advice business on 20 July 2018.
29.	Develop a skills matrix for CPA Australia Advice's Board	External review of CPA Advice undertaken and public announcement made for the exit from the CPA Australia Advice business on 20 July 2018.