

Modern Slavery and Human Trafficking Statement

2025

[View guide](#)

Acknowledgement of Traditional Owners

Chartered Accountants ANZ acknowledges the land throughout Australia as Traditional Lands of the Aboriginal and Torres Strait Islander peoples and we respect their spiritual relationship with their Country and to their Elders past and present.

We also acknowledge them as the custodians of the Lands and Waters, and that their cultural and heritage beliefs are important to Aboriginal and Torres Strait Islander peoples today.

Artwork acknowledgement:
Rhys Paddick, a Yamatji/Noongar digital artist from Boorloo (Perth, WA)

Te Tūtohu i te Tangata Whenua

Nō roto mai i te kauanuanu, e tūtohu ana a Chartered Accountants ANZ ko ngā iwi Māori te tangata whenua o Aotearoa.

Acknowledging Tangata Whenua

Chartered Accountants ANZ acknowledges and respects ngā iwi Māori as tangata whenua of Aotearoa New Zealand.

He aha te mea nui o te ao?
He tāngata! He tāngata! He tāngata!

What is the most important thing in the world?
It is people! It is people! It is people!

Modern Slavery and Human Trafficking Statement 2025

This is our sixth annual Statement since Australia's *Modern Slavery Act 2018* (Cth) came into force. It explains the policies, systems and processes we have adopted to assess our modern slavery risks, eradicate or minimise the risks we do identify and uphold mechanisms that keep our management team vigilant and accountable.

List of controlled entities that have reviewed and/or been consulted on this Statement:

- CA ANZ (Malaysia) SDN. BHD. (1151886-X)
- Chartered Accountants Australia and New Zealand (Hong Kong) Limited (2189419)
- CAANZ (UK) Limited (9576461)
- Chartered Accountants Australia and New Zealand (Singapore) Private Limited (201435304C)
- New Zealand Institute of Chartered Accountants (9429042576563)

05	Introduction
06	Structure, operations and supply chains
09	Members
11	Locations
13	Supply chain
16	Risks
19	Actions
31	Our achievements
34	Future plans
36	Appendix

Note from the Chair and CEO

We welcome our legal obligation, alongside other organisations in Australia, or who carry on business in Australia, with annual consolidated revenue of \$100 million or more, to report on the risks of modern slavery in our operations and supply chains and the actions we take to address those risks.

At Chartered Accountants Australia and New Zealand (CA ANZ), we continue to foster a culture grounded in respect, dignity, diversity and inclusion. Modern slavery stands in direct opposition to these values.

Modern slavery refers to situations of exploitation where individuals are unable to refuse or leave due to threats, violence, coercion or deception. This includes forced labour, debt bondage, human trafficking, forced marriage and the exploitation of children. It is estimated that more than 50 million people globally are affected by modern slavery.¹

We welcome our legal obligation, alongside other organisations in Australia, or who carry on business in Australia, with annual consolidated revenue of \$100 million or more, to report on the risks of modern slavery in our operations and supply chains and the actions we take to address those risks. This is our sixth annual Modern Slavery and Human Trafficking Statement since Australia's Modern Slavery Act 2018 (Cth) came into force.

Since our last Statement, we have continued to embed our modern slavery risk management program, including the use of EcoVadis IQ Plus – an AI-powered risk management solution. We have also reviewed and updated key policies, including our Workplace Behaviour Policy, Supplier Code of Conduct, Anti-Bribery and Corruption Policy, and Procurement Policy. We introduced new tools and training, including a micro course on sustainable supply chain management.

Our aim remains clear: to support a profession that is inclusive, safe and respectful – one that reflects the diverse communities our members serve. We will continue to play our role in the global community to help build a world where modern slavery cannot thrive.

Our commitment, as detailed in this Statement.

This Modern Slavery and Human Trafficking Statement was approved by the Board of Chartered Accountants Australia and New Zealand in its capacity as principal governing body of Chartered Accountants Australia and New Zealand on 12 December 2025. John Palermo FCA signed this Statement in his role as Chair of that body on 12 December 2025.



A handwritten signature in black ink, appearing to read 'Ainslie van Onselen'.

Ainslie van Onselen
Chief Executive Officer



A handwritten signature in black ink, appearing to read 'John Palermo'.

John Palermo FCA
Chair

¹ [Global Slavery Index | Walk Free 2023](#)



Structure, operations and supply chains

Statement

This Modern Slavery and Human Trafficking Statement (Statement) has been prepared by Chartered Accountants Australia and New Zealand (ABN 50 084 642 571) (CA ANZ) on behalf of itself, its subsidiaries and the New Zealand Institute of Chartered Accountants (NZICA), a regulatory body established under the New Zealand Institute of Chartered Accountants Act 1996 and controlled by CA ANZ (we, us, our).²

This Statement has been prepared to comply with section 16 of the *Modern Slavery Act 2018* (Cth) and section 54 of the *Modern Slavery Act 2015* (UK) (the **MS Laws**). CA ANZ is an Australian registered body corporate that is governed by its Supplemental Royal Charter and the CA ANZ By-Laws and is domiciled in Australia. CA ANZ operates in six jurisdictions: Australia, New Zealand, Hong Kong, Singapore, Malaysia and the United Kingdom.

This Statement sets out how we manage and minimise the risk of modern slavery and human trafficking (together, modern slavery) in our business and supply chains and how we comply with our obligations under the MS Laws. It has been prepared for the financial year ending **30 June 2025**.

Our commitment

We believe respecting and protecting human rights enables individuals, societies and businesses to flourish. We are committed to promoting responsible business and upholding high ethical standards in all aspects of our working practices.

As part of that commitment, we do not tolerate modern slavery within our businesses or our supply chains, wherever they operate. We have systems and processes in place to address modern slavery risks where they are identified.

We hold our members accountable to professional codes of ethics and professional standards.³ They must act with integrity and in the public interest, as well as respond to non-compliance with laws and regulations.

Organisation

At a glance, as at 30 June 2025

140,590 members

140,590

550 full time equivalent employees

550

14 offices across six countries

14

\$64 million spent on goods and services

\$64m

CA ANZ was formed on 31 December 2014 through the amalgamation of the former Institute of Chartered Accountants Australia and the New Zealand Institute of Chartered Accountants.

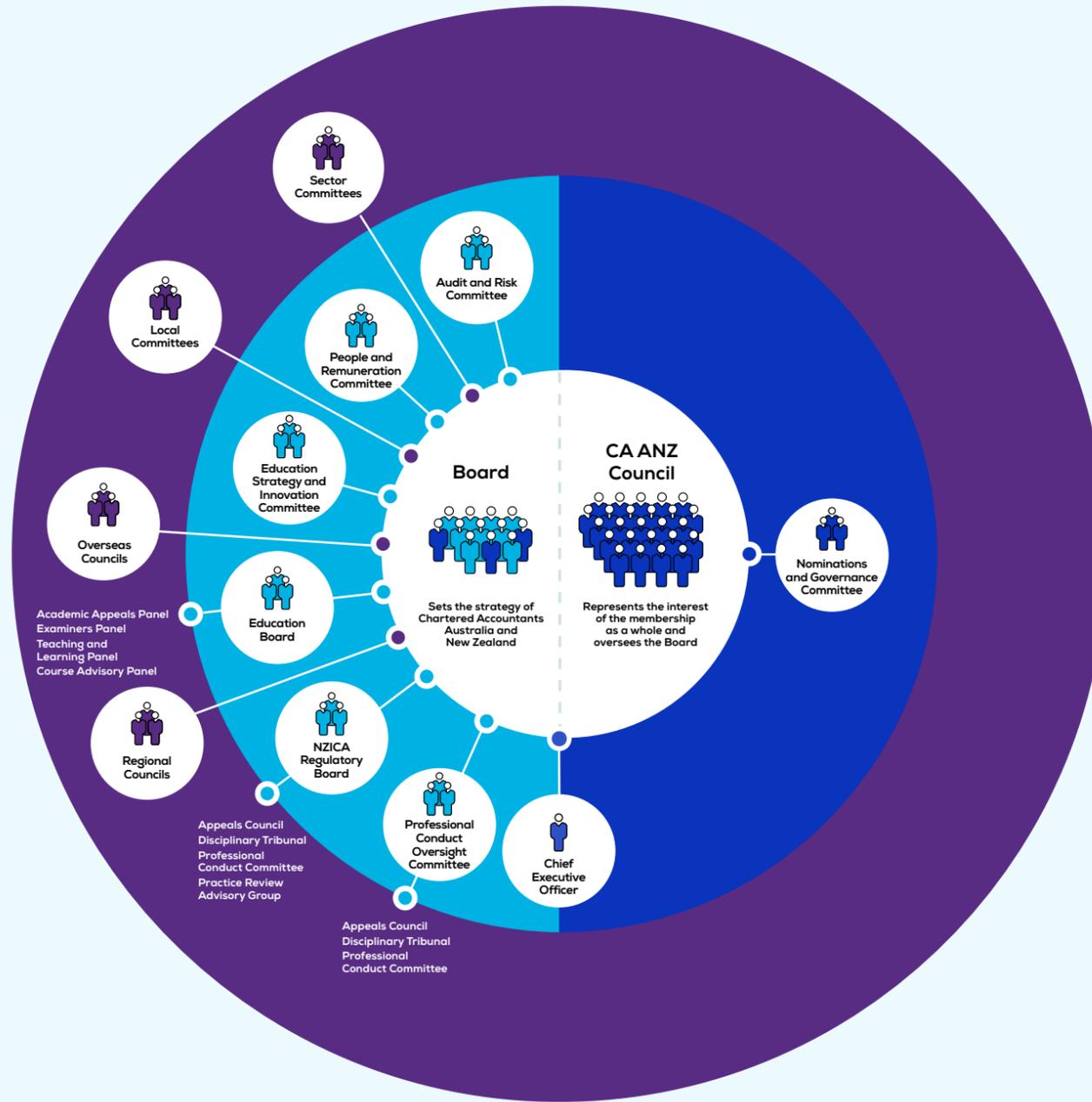
Our principal objectives include:

- advocating on behalf of the accounting profession and our members
- training and educating present and future members
- prescribing and regulating high standards of practice and professional conduct
- advancing the profession of accounting.

² The reporting entity is Chartered Accountants Australia and New Zealand (ABN 50 084 642 571). Members of CA ANZ are not liable for the debts and liabilities of CA ANZ. For the purpose of the *Modern Slavery Act 2018* (Cth), Chartered Accountants Australia and New Zealand makes this statement as a single reporting entity under s13.

³ Accounting Professional and Ethical Standards Board Code of Ethics in Australia and the New Zealand Regulatory Board of the New Zealand Institute of Chartered Accountants Code of Ethics.

Governance ecosystem



Members

Members

Our professional body represents 140,590 members globally, as of 30 June 2025. We support our members to make a difference in the communities in which they work and live. We are committed to advancing the profession through high ethical standards, delivering world class services and education, and advocating for the public good.

CA ANZ offers lifelong learning opportunities, networking events and professional support. We maintain a robust process to discipline poor conduct and support Chartered Accountants who offer services directly to the public. We also review Chartered Accounting practices to protect the public and the reputation of the profession.

We promote prosperity in the countries in which we operate by supporting our members to work effectively.

As a thought leader, we actively engage with governments, regulators and standard setters in Australia and New Zealand, on behalf of members and the accounting profession, to advocate in the public interest. Our members expect us to keep them informed about the latest regulatory and topical issues.



Locations

Locations

Our main offices are in Sydney, Australia and Wellington, New Zealand. We employ 550 people in full-time equivalent roles, mostly in Australia and New Zealand.

The legal entities that comprise CA ANZ include wholly owned subsidiaries formed in New Zealand, the UK, Hong Kong, Malaysia and Singapore.

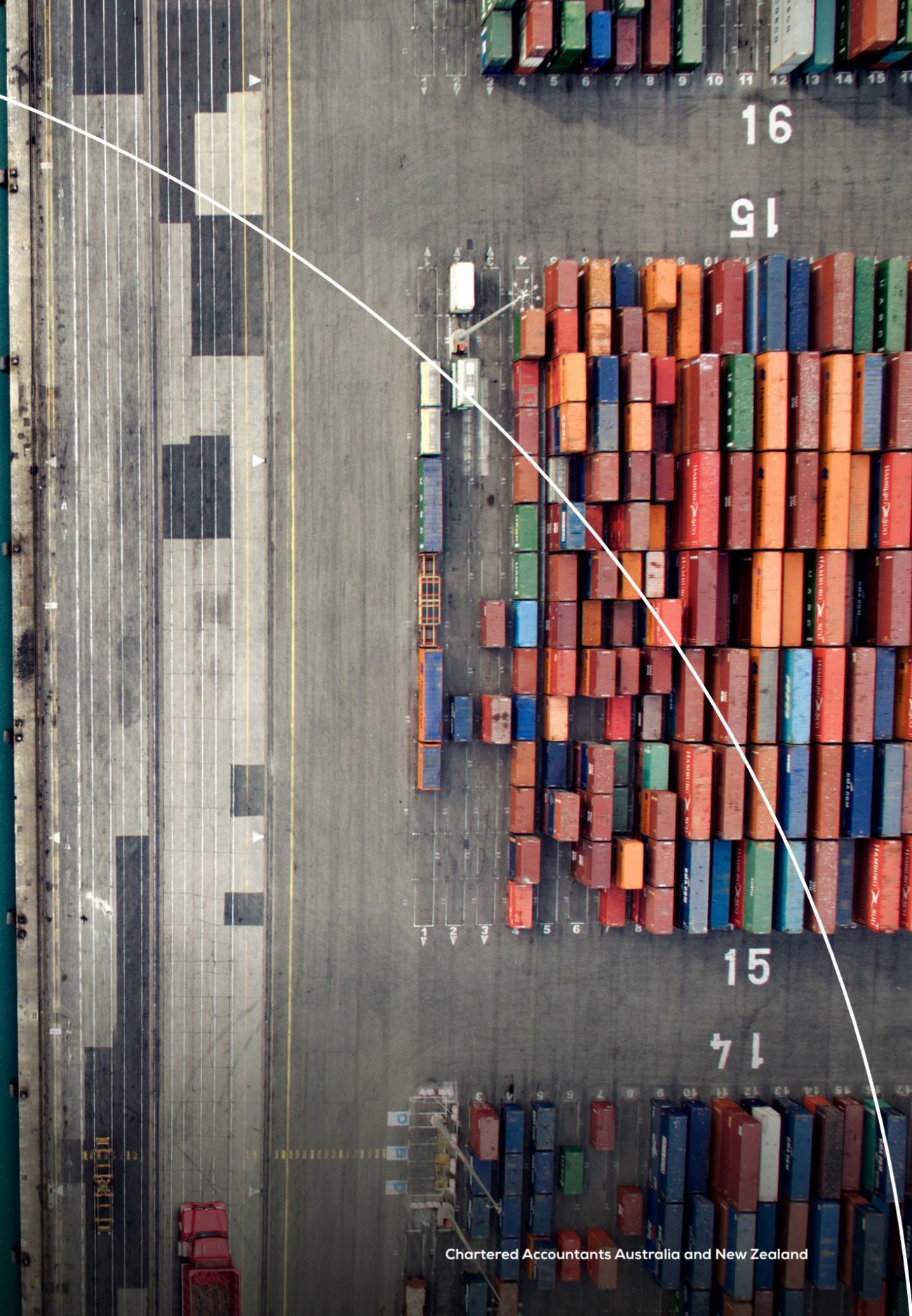
Consultation

As an organisation, we take a global approach to modern slavery compliance. Both CA ANZ's senior management and local members serve as directors on our subsidiaries' boards. Each board has reviewed and contributed to this Statement, and our people in our subsidiaries are trained to recognise and mitigate modern slavery risks in our operations and our supply chain.

Our people in these subsidiaries are required to follow CA ANZ policies and procedures, including those relating to modern slavery. In the **2024-25** financial year, the CA ANZ Procurement team continued to consult with and educate employees and suppliers about modern slavery risks, both locally and internationally, to minimise these risks in our supply chain.



Supply chain



Supply chain

Across our supply chain, our total spend for the year ending 30 June 2025 was approximately AU\$64 million to support our members and run our business operations.

CA ANZ's major areas of expenditure



Professional services:

- management, business, marketing
- insurance, finance, legal services
- editorial, design
- computer support and administration
- property and maintenance.



Goods and services to support learning for our members and future members, such as:

- educators
- speakers and facilitators.



Information and communications technology (ICT) for:

- course delivery
- online purchases
- examinations
- member engagement
- CA ANZ operations.



Travel, events and catering:

- travel and accommodation
- event delivery.

Supply chain (continued)

The risks associated with the following categories of supplier relevant to CA ANZ are classified by a third-party risk ratings provider. The EcoVadis IQ Plus tool factors in the inherent country risk of the sourced goods or services and the industry risk. This helps CA ANZ identify potential risks in our own supply chain and prioritise steps to mitigate those risks.

CA ANZ predominately purchases its goods and services from Australia and New Zealand, where modern slavery and human trafficking are less prevalent.

During the financial year ending 30 June 2025 CA ANZ received no reports of modern slavery allegations.

High risk

- Printing
- Audio and visual equipment
- Commercial cleaning
- IT hardware such as computers and printers
- Electronic products
- Office supplies and furniture
- Merchandise (promotional goods)
- Offshore IT services
- Property and maintenance services.

Moderate risk

- Research and technology services
- Educational equipment
- Travel and accommodation
- Event delivery
- Onshore IT support services
- IT software
- Catering.

Low risk

- Professional services
- Utilities.



Risks

Risks

CA ANZ continued to build on the work from previous financial years by mapping its supply base to identify modern slavery risk factors. In FY25, we used EcoVadis IQ Plus to assess suppliers with annual spend exceeding \$15k.

The origin of goods or services is a key factor in determining risk. Countries with absent or weak laws, poverty, low education rates, corruption and conflict are most at risk. Migrant workers in those countries may be at risk of abusive and fraudulent recruitment practices.

CA ANZ purchased 93.8% of its goods and services from suppliers based in Australia and New Zealand. Of these, 15.6% delivered part of their services or operated some back-office functions via offshore operations – such as technology services provided from India. Software subscriptions were sourced from North America (2.3%) and Europe (1.7%), while related corporate services expenditure (2.2%) occurred in other locations where CA ANZ maintains offices, including the UK, Malaysia, Hong Kong, and Singapore. CA ANZ does not directly or knowingly source any goods or services from suppliers based in Xinjiang, China.

We have identified that the technology sector poses the greatest inherent risks of modern slavery and have focused on our offshore suppliers such as IT managed services and hardware, as well as those who produce promotional branded goods. CA ANZ’s Procurement, IT, Marketing and Communications and Facilities teams work closely together to monitor these areas.

As part of the CA ANZ tender process, we ask suppliers whether they comply with the modern slavery laws applicable to them including the Modern Slavery Act 2018 (Cth), the Modern Slavery Act 2015 (UK) and other equivalent legislation. We also request that our suppliers’ suppliers, contractors and third-party providers comply with the modern slavery laws.

We require that they provide us with their own Modern Slavery Statement (if they have one), information about their modern slavery risk assessments and other due diligence steps. This includes asking them ‘How do you ensure your suppliers, contractors and third-party providers don’t have modern slavery or human trafficking in their operations or in their supply chains?’



* Country risk Global Slavery Index Dataset, Minderero Foundation, available from: www.globalSlaveryindex.org | EcoVadis IQ Plus scans for the supplier’s industry relevant policies and certificates, Code of Conduct, Human Rights Statement, Supplier Code of Conduct, ISO 14001, SA 8000.

Risks (continued)

Our operations and people

CA ANZ assesses modern slavery risks directly in our operations, especially in connection with our people in Australia, New Zealand and overseas. As a membership body, mainly employing and contracting with highly skilled office-based professionals, the modern slavery risks are typically lower than those that can arise in other parts of our supply chain.

Our people and employment policies, including our Human Rights Policy, codify our commitment to engaging with and remunerating our people (including both employees and contractors) fairly and in compliance with the relevant local legislation.

We are vigilant against modern slavery risks in our own workplace. We recognise that modern slavery presents differently around the world and that in Australia and New Zealand and our offices around the world, serious exploitation can still occur.

We proactively review our policies to clearly articulate our expectations. We provide our people with appropriate pathways to raise a complaint or grievance, including a whistleblower policy, as well as a publicly available and secure platform to allow anonymous reporting of grievances, concerns or complaints.

Since our last Modern Slavery Statement, we have reviewed our:

- Workplace Behaviour Policy
- Supplier Code of Conduct
- Anti-Bribery and Corruption Policy
- Procurement Policy
- Whistleblower Policy
- Leave and Absences Policy – Salaried Employees
- Performance Management Policy
- Wellbeing Leave & Time in Lieu Policy.

Our review reinforces our commitment to provide a healthy and safe workplace. We have introduced practical steps to provide our employees with a psychologically safe workplace free of all forms of discrimination and harassment.

Our leaders and our People and Culture team strive to provide a safe and supportive environment. This enables our people to grow their skills, add value and celebrate success in a supportive and modern slavery-free environment.

CA ANZ takes practical action to ensure the physical and psychosocial safety, health and wellbeing of our people, members, guests, suppliers and contractors. We do this by delivering a range of initiatives including:

- offering a flexible working environment
- providing focused wellbeing initiatives
- embedding diversity, equity and inclusion into the way we work
- supporting our people with their personal and professional development.

We apply this to all our people working remotely or in the office. We offer Employee Assistance Programs to our members, our people and their families. We have established processes to respond to our people should they experience a crisis.

Actions



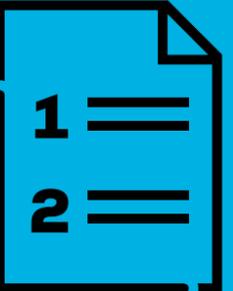
Actions

Building on the foundations developed over the past six years, we set specific milestones and measurable results to hold stakeholders accountable.

The actions we took to identify modern slavery in the last financial year were effective and appropriate for the risk profiles of our suppliers, which are mainly professional services and ICT located in Australia and New Zealand. We have reached this result as part of our continual monitoring of our actions and practices in relation to assessing the modern slavery risks in our operations and in our supply chains. We focus on five levers to ensure that our actions and practices are relevant, effective and appropriate.



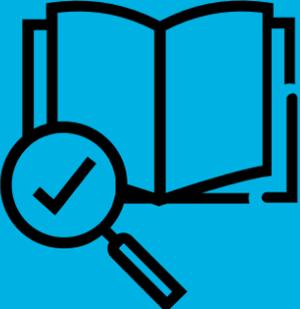
**Governance
and resources**



**Policies and
procedures**



**Systems and
processes**



Training



Reporting

Actions (continued)

Governance and resources

As part of our approach, we apply a comprehensive modern slavery risk management program with visibility and sponsorship from the CA ANZ leadership team. Our governance ecosystem informs our supplier selection and management decisions, with defined internal roles and responsibilities across the organisation to support the program.

Roles and responsibilities by team

Buyers

Responsible for supplier selection and due diligence. They serve as the contact point between business and supplier and ensure collaboration and communication of program objectives.

Executive team

Helps define the organisation's vision and the modern slavery risk management strategy.

Legal team

Ensures that modern slavery obligations on CA ANZ's suppliers have contractual force.

People and Culture team

Ensures that we fully comply, and in some cases more beneficially with all workplace laws, and champions our people's engagement, wellbeing, inclusion and capacity to perform at their best.

Procurement team

Defines the modern slavery risk management framework, drives implementation, monitors and reports, trains buyers and participates in the quarterly risk steering committee.

Public Affairs team

Communicates our efforts to combat modern slavery to internal and external stakeholders.

Risk, Compliance and Assurance team

Operates as a second line of assurance and reviews the efficacy of CA ANZ's modern slavery risk management program.

Actions (continued)

Policies and procedures

Our policies and procedures help us assess, monitor and reduce the risk of modern slavery in our global supply chain. CA ANZ also has in place policies and procedures that aim to ensure safety and fairness in the workplace.

Human Rights Policy

This policy formalises our commitment to support and respect all internationally recognised human rights as defined by the:

- Universal Declaration of Human Rights
- International Bill of Human Rights
- International Labour Organisation's Declaration on Fundamental Principles and Rights at Work
- United Nations Guiding Principles on Business and Human Rights.

Our Human Rights Policy applies to all our people (including employees, contractors, agents and officers) and our suppliers and their employees, sub-contractors (back to source), agents and business partners.

By requiring compliance with this policy, we seek to uphold and protect fundamental human rights – including preventing modern slavery – not just within our operations, but within our supply chains as well.

Supplier Code of Conduct

CA ANZ is a signatory to the United Nations Global Compact (UNGC), stating our commitment to operate within a framework of legal, environmental, ethical and professional standards that are consistent with the Ten Principles of the UNGC in the areas of human rights, labour, environment and anti-corruption.

The Supplier Code of Conduct requires suppliers to follow best practice, counter-modern slavery in their supply chains and operations and comply with applicable anti-modern slavery laws. This code sets out the standards for each supplier that provides goods or services to us, or performs work for us globally, as well as their employees. This means that our suppliers ensure that their employees' human rights are not breached.

This includes:

- forced labour
- bonded labour
- human trafficking
- modern slavery
- child labour.

Our suppliers must ensure that they comply with minimum wage and overtime laws, workplace health and safety, psychological safety and respectful workplaces free from harassment, bullying and discrimination, and have grievance and whistleblowing procedures. They must conduct business in an ethical manner, ensuring:

- privacy, data protection and cybersecurity
- disclosure of conflicts of interest
- intellectual property.

Our Supplier Code of Conduct is published on our website and reviewed annually. Compliance is monitored through the due diligence process described below.

Anti-Bribery and Corruption Policy

CA ANZ is committed to ensuring compliance with anti-bribery and corruption obligations in the countries in which it operates. This reflects our intention to conduct business with honesty and integrity, ensuring that high ethical standards are upheld in both our actions and our business relationships. Given the potential links between bribery, corruption, and modern slavery, our Anti-Bribery and Corruption Policy also offers a level of assurance from a modern slavery perspective.

Actions (continued)

Code of Conduct

CA ANZ is committed to operating with honesty and integrity, and to ensuring that our people consistently uphold high ethical standards in their conduct and business relationships. The foundation of the Code of Conduct is adherence to laws, regulations, and ethical principles; including compliance with the policies and procedures outlined in this section. This reflects our ethical responsibility to fight all forms of modern slavery. We strive to ensure that CA ANZ maintains its social license to operate.

Diversity, Equity and Inclusion Policy

This policy sets out our commitment to promoting an inclusive culture where individual differences are valued and our people have a sense of belonging, can bring their authentic selves to work and feel psychologically safe to offer new ideas and perspectives.

We recognise that having a Diversity, Equity and Inclusion Policy is both a legislative requirement and fundamental to the success of our organisation as an employer of choice. Workplace diversity means that we acknowledge and value the differences among the people we work with, manage, and interact with daily, including our members and stakeholders.

Procurement Policy

This policy ensures that all procurement activities are fair, ethical, socially responsible and transparent. This policy aims to achieve a value for money outcome while appropriately managing risk. CA ANZ also has a Procurement Procedure which provides guidance to plan procurement, optimise costs, improve supplier performance, and manage risks including modern slavery risk assessments.

Whistleblower Policy

CA ANZ's Whistleblower Policy reflects our commitment to fostering a corporate culture that encourages the reporting and investigation of misconduct or serious wrongdoing. This policy helps safeguard the integrity of our operations and reinforces the ethical standards that guide our business conduct.

Workplace Behaviour Policy

This policy advises our people what constitutes unacceptable workplace behaviours and the procedures to follow if a complaint or grievance is raised.

Payroll Policy

This policy outlines our commitment to ensuring all employees and contractors are paid accurately and on time. It also requires CA

ANZ to meet all legislative obligations, employer responsibilities, and relevant tax and financial requirements associated with being an employer. During the financial year ending 30 June 2025, CA ANZ conducted annual employee reviews to confirm that wage rates align with benchmarks across Australia and New Zealand.

Recruitment and Selection Policy

This policy ensures recruitment practices are consistent, merit-based, compliant and in line with CA ANZ strategic priorities, values and free from bias or disadvantage. CA ANZ takes positive steps to ensure a diverse and inclusive environment, where we recruit suitable candidates for roles regardless of race, gender, age, religion, political beliefs, sexual preference or any other factor which does not impact their ability to perform the inherent requirements of the role.

Inclusive Language and Communications Guide

Following extensive collaboration with employees and members, CA ANZ developed an [Inclusive Language and Communications Guide](#) as a resource to promote respectful and inclusive communication within our organisation and the accounting profession.

Actions (continued)

Systems and processes

Wherever possible, CA ANZ seeks to include contractual terms in its supply and tender contracts, to monitor for and prevent risks of modern slavery.

These contractual terms ensure suppliers comply with our relevant policies, are obliged to take reasonable steps to ensure that there is no modern slavery in their own operations or supply chain and must notify CA ANZ if they become aware of any breaches.

Risk assessment

We proactively seek to identify, assess and address modern slavery risks.

We focus on business operations and supply chains that present the highest level of risk by product or service sector and geographic location.

EcoVadis is an ESG platform. Our buyers use the following modules:

- EcoVadis IQ Plus to assess the supplier’s inherent ESG risk.
- EcoVadis Ratings for in-depth residual risk assessments. This tool also provides modern slavery reports.

EcoVadis IQ Plus provides an immediate and tailored risk classification of our supply chain, which assesses inherent risk depending on country, category and spend level.

We use EcoVadis IQ Plus on suppliers with a spend of \$15k or more to assess two scores:

- Labour and human rights
- Overall risk - overall risk in EcoVadis IQ Plus may be impacted by four factors depending on data availability, including environment, labour and human rights, ethics and sustainable procurement.

If either the overall risk or labour and human rights risk is:

- medium-low or low - no further assessment is required.
- medium-high or high-risk - flagged for additional checks with any further supplier engagements subject to additional due diligence, being:
 - Obtaining an EcoVadis Rating
 - Completing the CA ANZ Modern Slavery Questionnaire or specific RFP due diligence.

Eco Vadis IQ Plus Inherent Risk Scores

Risk Score	Labour & Human Rights Risk Level	Overall ESG Risk
Very low	127	45
Low	139	204
Medium low	21	62
Medium high	38	13
High	0	1
Undefined	29	29
Subtotal	354	354
Sole practitioner (exempt)	23	23
Total	377	377

Further due diligence is waived for agreements with certain criteria such as spend threshold (e.g. events under \$50k), or nature of their service (e.g. professional services or office leasing) but only when the supplier is located in Australia, New Zealand or the UK.

Between 1 July 2024 and 30 June 2025, 377 suppliers with a spend of \$15k or more were reviewed through EcoVadis IQ Plus. Of these, 23 sole practitioners typically professional service providers with simple supply chains were exempt from review, with the remaining 354 suppliers assessed for inherent labour and human rights risk, as well as overall ESG (Environmental, Social, Governance) risk. An ‘undefined’ result (e.g. professional bodies, not-for-profits) was returned for 29 suppliers.

Actions (continued)

Key findings

Of the 354 assessed suppliers, 38 were identified as medium-high risk for labour and human rights.

Given their location (Australia, New Zealand and the UK) and the nature of their services which include events under \$50k, professional services and office leasing, 23 suppliers were exempt from further assessment. Other exemptions included sponsorships and certain property services.

For the remaining 15 medium-high risk suppliers, six completed the CA ANZ Modern Slavery Questionnaire or underwent RFP due diligence, five completed their EcoVadis Ratings, and four require further due diligence assessment.

There were also 13 suppliers assessed as inherently medium-high risk and one high risk for overall ESG risk. However, six suppliers were granted exemptions based on the country and nature of their categories:

- five were for events under \$50k
- one was exempted due to being in the office leasing category.

Seven suppliers completed further due diligence:

- three completed a CA ANZ Modern Slavery Questionnaire or RFP due diligence and
- four provided their EcoVadis Ratings.

Suppliers with medium-high or high risk scores in EcoVadis IQ Plus		
	Labour & Human Rights (38 medium high)	Overall Risk (13 medium high or 1 high)
Complete		
CAANZ Modern Slavery Questionnaire &/or Modern Slavery questions as part of RFP	6	3
EcoVadis Ratings	5	4
EcoVadis Ratings (in progress)	0	1
Complete Sub Total	11	8
Exempt		
Event exception under \$50K	14	5
AU/NZ/UK Sponsorship (careers focussed entity) exempt	1	0
AU/NZ/UK Landlords & Property Services Providers exempt	0	1
AU/NZ/UK Professional Services exempt	8	0
Exempt Sub Total	23	6
To review	4	0
Grand Total	38	14

Suppliers with medium-high or high risk scores undergo additional due diligence via modern slavery questionnaires or EcoVadis Ratings, unless exemptions apply. This is the second step in evaluating labour and human rights, and ESG risk.

Actions (continued)

In FY25, EcoVadis IQ Plus was also used to assess an additional 219 organisations. These mainly included prospective suppliers, certain second-tier entities within our supply chain (such as hotels engaged via our travel management company, or equipment providers engaged via lease finance arrangements), and recently inactive suppliers who have the potential to be re-engaged.

A total of 62 suppliers with spend above \$15k have completed the EcoVadis Ratings assessment, with a further eight suppliers invited. The average score across these 62 suppliers was 61. (Within this group, four suppliers had flagged as medium-high ESG risk overall, and 7 suppliers identified as medium-high risk for labour and human rights in EcoVadis IQ Plus. For these inherently higher risk suppliers the average EcoVadis Ratings score was slightly lower at 58. Key supplier categories included technology, travel and recruitment. These suppliers are predominately Australia and New Zealand based which contributes to a lower overall risk profile.

EcoVadis Ratings also provides a modern slavery report that identifies and prioritises suppliers at greatest risk. Small organisations are excluded from this analysis, which meant six of the 62 suppliers were excluded. All 56 suppliers reviewed were screened as low priority for modern slavery risk.

Some of the best results in EcoVadis Ratings - the highest numerical scores - continue to come from inherently riskier categories with complex supply chains, such as IT hardware suppliers.

These suppliers scored well because they showed evidence of embedded policies, processes and accreditations.

Those with low numerical scores, must take corrective action plans to drive improvement. Low scores may be caused by inconclusive or no documentation for policies on child labour, forced labour and human trafficking. EcoVadis Ratings provides improvement guidance post-assessment and dashboards for tracking.

EcoVadis IQ Plus and/or EcoVadis Ratings results are recorded on our internal contract award supporting documentation, the Procurement Plan, to verify that the awarded supplier has been added to the EcoVadis IQ Plus network of partners or been assessed. It provides a point of escalation to Procurement for medium-high or high-risk suppliers so that further due diligence can be requested.

CA ANZ also has processes in place to review a supplier where a modern slavery risk is brought to our attention (such as voluntary disclosure, media articles or information on relevant websites).

CA ANZ publishes information on our website that informs members about modern slavery and provides links to further resources on relevant government sites. On our website you can find:

- our Modern Slavery and Human Trafficking Statements
- jurisdiction specific legislation
- our latest articles and submissions on modern slavery
- reporting requirements and how that applies to business and supply chains.

We have developed formal modern slavery risk management internal guidelines, which outline definitions, processes, supplier communication templates and frequently asked questions. This enables buyers at all levels to execute the modern slavery risk management program. The guidelines are shared through the CA ANZ employee intranet portal, so they are accessible to all team members.

We continue to invite new suppliers to be assessed and incumbent suppliers to be reassessed as required.

MEMBER CASE STUDY

First published in August 2024 by Acuity Magazine

Tania Donaldson CA: fighting worker exploitation in NZ

Tania Donaldson CA is using her accounting skills to prevent worker exploitation and protect human rights in New Zealand

Quick take

- Tania Donaldson CA is a senior manager in [New Zealand's Ministry of Business, Innovation and Employment \(MBIE\)](#).
- She came to the role after a career that included a commerce degree in accounting and information systems, several years at the Reserve Bank of New Zealand, and time as a public servant and consultant mainly working with public sector organisations.
- Donaldson says she has found her purpose at MBIE, where she is using her accounting skills to create fairer workplaces and promote more transparent labour supply chains.



Tania Donaldson CA was already an experienced accounting professional when something came across her desk that changed the focus of her career.

It was in her first week of working in the Labour Inspectorate of New Zealand's Ministry of Business, Innovation and Employment (MBIE) when she was asked to review the case of a worker employed in a convenience store.

"They had been made to pay NZ\$10,000 offshore as a premium to secure their job," she says.

On top of that, despite being paid what looked like the right amount of money through the books, "every week when they got their pay they were walking to the bank and taking most of the money out and putting it in a brown envelope" to give back to their employer.

"Then they had a demand for another NZ\$10,000 to be paid offshore from their employer but they didn't have that money to pay, so that was when they complained."

It was at this point that Donaldson decided she wanted to "be a part of making this situation better for people in New Zealand."

An understanding of business systems

Although Donaldson says it was something of a detour in her career, her previous experience had given her the skills and tools to be effective in her new purpose. This was the same time that the Holidays Act issues were starting to become evident, and she spent the first couple of years leading the regulatory response to the Holidays Act non-compliance issues.

"I decided that the best person for doing that kind of job effectively was probably an accountant who understood business systems, so

CASE STUDY (continued)

I sold my way into the role on that basis," says Donaldson. "After all, if regulation is going to be effective it needs to fit beside and within business systems."

This is a timely reflection, given that **Brooke van Velden**, New Zealand Minister for Workplace Relations and Safety, recently announced that the government will **improve** the **Holidays Act** with the help of businesses and workers, with an exposure draft expected to be released for consultation in September 2024.

"And where I've landed now is using my skills to focus on protecting human rights and preventing worker exploitation, and that is a really good alignment with my personal views," says Donaldson.

A varied accounting career

After completing a commerce degree majoring in information systems and accounting, Donaldson gained about three decades of experience in the public sector, both as an employee and consultant. Her roles were varied, ranging from a systems analyst and a systems accountant to an internal auditor and a project manager for replacing new accounting systems.

She spent a decade at the Reserve Bank of New Zealand, then worked as an employee and consultant in the public sector, at the same time supporting her partner to grow his business from

one employee to 20. In 2015, she joined the **Labour Inspectorate**, where she is now the manager of employment system guidance and engagement.

"All the things you learn as an accountant are applicable in different ways," says Donaldson.

Educating business owners on modern slavery

Her current role has a significant educational component, informing businesses and stakeholders of their responsibilities and promoting not just compliance but best practice. Although progress is sometimes slow, Donaldson believes she and her team are making a difference, adding that regulation is only part of the equation because organisations increasingly understand that ethical practice is 'also just good business'.

New Zealand has a **draft Modern Slavery Reporting Bill**, which has been in limbo since the change of government last October, but even without legislation in place there is momentum from a range of stakeholders to take action.

"Increasingly, organisations are caring about human rights and the treatment of people alongside the focus on profit and the planet," says Donaldson.

"There's an increasing expectation from stakeholders who see it makes good business sense, while investors want to invest in companies that are doing the right thing and employees want to work for good organisations."

Another area of focus for Donaldson's work at MBIE is supporting more transparency in organisational supply chains to root out practices such as modern slavery.

"I think accountants can really help with this as they have the ability to see issues, understand business risks and also think about how to maintain the organisation's viability," she says.

"Accountants are already doing a lot of things for organisations and understand them really well, and I don't think it's a huge leap for them to start thinking about modern slavery and worker exploitation risks and mitigations using social practice due diligence approaches."

Donaldson says it's another area where accountants can look beyond the numbers to help understand what is happening.

"We often think of accountants as just looking at the numbers, but actually accountants do so much more and they can actually help understand the whole of the business because they are systems leaders."

Actions (continued)

Training

During the reporting period we educated buyers and people across CA ANZ on modern slavery. Including how the use of coercion, threats or deception to exploit victims and undermine their freedoms has severe consequences for victims.

We provided updates on the modern slavery risk assessment background, procedures, and artifacts including our intranet site 'Modern Slavery Risk Assessment Page'. This included an introduction to EcoVadis, an assessment process overview and platform demonstrations. We also list useful resources including the [Global Slavery Index](#) which provides national estimates of modern slavery for 160 countries on our intranet.

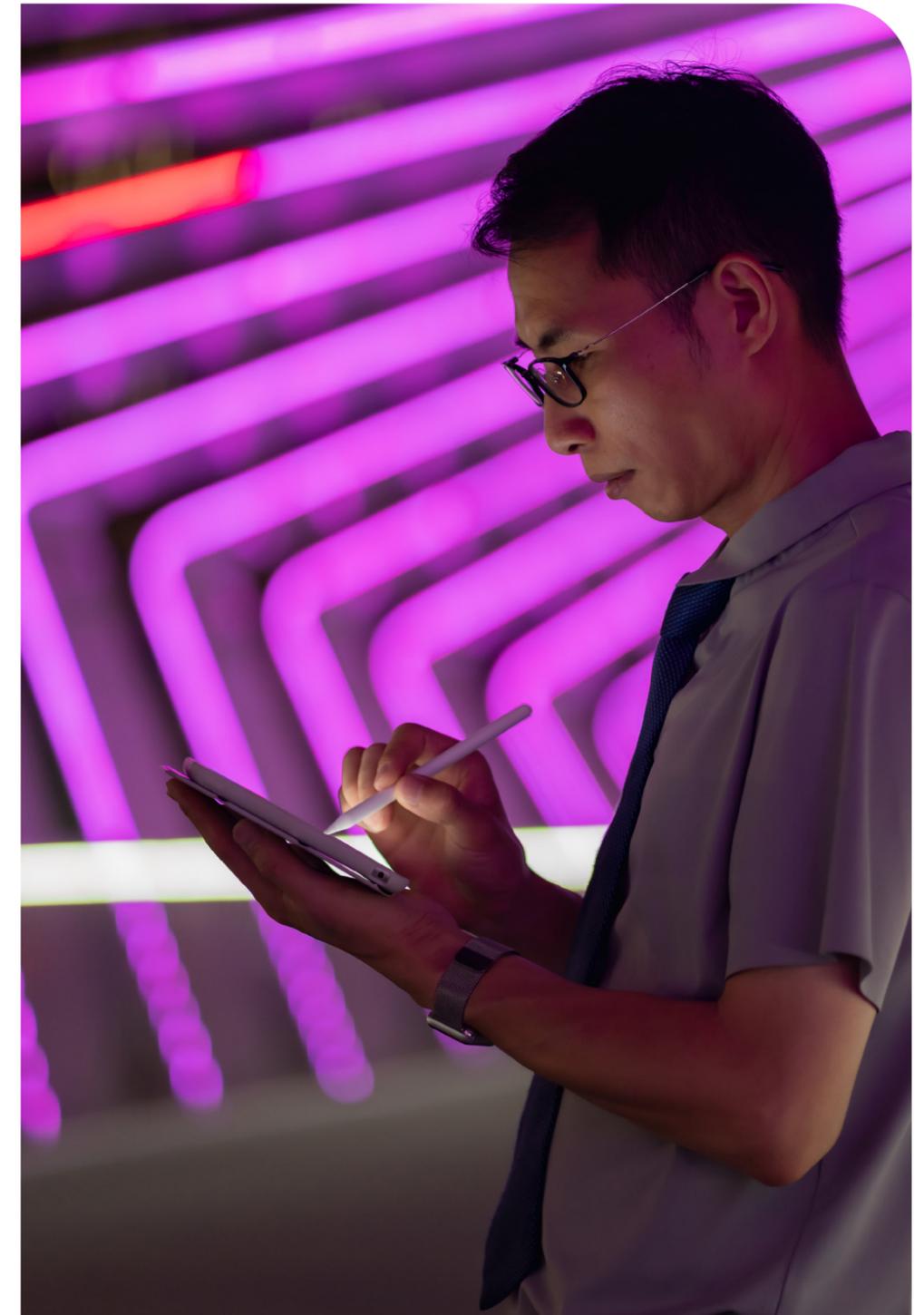
We aim to ensure different teams across CA ANZ, are trained and engaged in the program and assist us to:

- refine our standardised processes and tools
- gather and document key information internally
- support and coach teams
- conduct training sessions.

We train our buyers to explain the importance of the program and how it aligns with CA ANZ's values. Our buyers also help suppliers understand the benefits of a detailed EcoVadis assessment. This includes analysis and delivery of their ESG scorecard which they can share with other clients, detailed scoring and feedback on their performance and access to a corrective action plan.

Reporting

The CA ANZ Procurement team generates a quarterly internal management report shared with a steering committee made up of senior management and executives. The report shows progress towards achievement of our goals by performing assessments, tracking the number of assessed and high-risk suppliers and taking action to address high risks.



Actions (continued)

Assessing the effectiveness of our actions

CA ANZ recognises that while modern slavery and human trafficking distorts global markets, undercuts responsible business and poses significant legal and reputational risks, victims feel the most severe effects.

While we maintain quantitative measures (such as number of suppliers assessed) to provide internal assurance on our policies and processes, we do not believe that these metrics have direct and measurable value to the victims of modern slavery. Modern slavery is often hidden, and where it has not already been identified and made public (such as in news reports), it is not typically disclosed in the due diligence process.

Instead, CA ANZ emphasises our ability to work with our suppliers to ensure they have appropriate policies and procedures to combat modern slavery in their own operations and with their own suppliers. We believe that, indirectly, transparent supply chains reduce the number of victims of modern slavery worldwide. It is through this lens that we have assessed the effectiveness of our actions.

CA ANZ purchases most of its goods and services from Australia and New Zealand. We expanded the number of suppliers assessed and had more insight into some of the second tier of suppliers, especially where goods are sourced locally and manufactured offshore. For audits that were not third party assessed by EcoVadis Ratings, there was an internal CA ANZ review of the supplier's assessment.



Our achievements in 2024-25



Our achievements in 2024-25

We monitored, reviewed and improved the effectiveness of our Modern Slavery risk management framework and processes with our suppliers. We built on the insights we gained over the past six years.

Improving the transparency of our supply chain

EcoVadis risk assessments were used on prospective suppliers as well as with existing suppliers, with whom we spend more than AU\$15k annually (excluding GST) on goods and services. This provided us with broad visibility across our supply chain.

Prioritising supplier engagement

We ranked suppliers based on risk, then spend, critical supply and purchasing leverage. We refreshed our supplier segmentation model, updating risk ratings and supplier data.

The EcoVadis Ratings scores overall improved from 61% to 62.6% over the previous financial year, which included assessments of Environment, Ethics and Sustainable Procurement, as well as Labour and Human rights. On Labour and Human rights specifically, the score improved from 61.8% to 63.3% which is 12.1% higher than the EcoVadis benchmark.

Streamlining policies, procedures, processes and technology

We embedded Modern Slavery Risk Assessments into our sourcing and contracting with relevant modern slavery related clauses in agreements and tender documents.

This year we reviewed the CA ANZ tender (RFP) modern slavery questionnaire to include the screening or due diligence checks undertaken by prospective suppliers and added new sections on sanctions and ethical dealings.

Recent technology updates have enhanced functionality, and updated reporting capability enabling us to improve our ESG and Modern Slavery risk reports.

The amount of spend on goods and services does not always correlate with modern slavery risk, and once-off suppliers and smaller suppliers may also present high modern slavery risks. We continue to monitor these suppliers by using LiveIQPlus, a news monitoring service, to scan news feeds and human rights monitoring sites for incidents that may be linked to our suppliers as was done in FY24.

We focused on improving the agility of the Procurement function and processes via a Target Capability Program in FY25. This involves mapping key capabilities against value creation outcomes, determining options and best approach, then developing recommendations to address these gaps. This should reduce complexity, enhance decision making, remove duplication, increase alignment across the teams and identify automation opportunities.

We invited suppliers that EcoVadis IQ Plus rated as medium-high to high risk to complete an EcoVadis Ratings. This also included a corrective action plan. We discussed any concerns with the suppliers and requested further details. For some cases we used a CA ANZ modern slavery questionnaire.

Our achievements in 2024-25 (continued)

Supplier maturity in discrimination and harassment prevention.

Supplier maturity in discrimination and harassment evaluates labour and human rights issues, reporting on diversity and discrimination, via KPIs on proactive actions, remediation and preventative measures. Last year we reported 62% of the suppliers classified as advanced or leaders for diversity, equity and inclusion. This year it is 75% in this renamed EcoVadis Ratings report.

- four were beginners
- seven were intermediate
- 18 were advanced
- 24 were leaders
- three provided insufficient evidence.

"The ESG Platform gives me instant access to supplier risk ratings, helping me quickly assess the need for further due diligence before proceeding with approvals, confident the data is from a trusted source."

Coordinator - Transformation Office

Building supplier and buyer capacity

We held webinars about modern slavery risk management best practices, company sourcing and related policies and processes. We continue to report on KPIs relating to sustainability initiatives that align with existing modern slavery risk management processes and systems to the quarterly Executive Team Risk Committee (ETRC). We updated our internal resources and guides on our dedicated intranet page including:

- updating the Modern Slavery Risk Assessment Procedure and Process Map
- revising the CA ANZ Modern Slavery questionnaire for those suppliers that are Medium-High to High risk in EcoVadis IQ Plus for either Overall risk or Labour and Human Rights risk
- compiling a Modern Slavery Training presentation that describes what Modern Slavery is, how the systems and procedures for the due diligence at CA ANZ operate
- maintenance of system guidance on the platforms
- providing 1-on-1 training for new users of the EcoVadis IQ Plus
- briefing teams on supplier due diligence including ESG, labour and human rights and modern slavery.

Education

CA ANZ is committed to fostering an accounting profession that is inclusive, safe and respectful, reflecting the diversity of the communities our members serve. As part of our approach, we created tools, resources and training for our members to develop non-technical skills to continue making a difference.

During the financial year ending 30 June 2025 we introduced a sustainable supply chain management micro course.

By completing this micro course, participants will be able to:

- analyse your suppliers' sustainability risk profile
- identify areas for sustainable improvement in your supply chain
- communicate your sustainability expectations to your suppliers investigate supplier compliance with your sustainability requirements.

Future plans



Future plans

We will continue to monitor, review and improve the effectiveness of our modern slavery risk management framework and processes with our suppliers, building on the insights we've gained over recent years.

The areas we will focus on in 2025–2026 and upcoming reporting periods are:

Improving our procurement processes

We are focused on implementing procurement plan automation for streamlined analysis and reporting. The solution will enhance the user experience by tailoring the procurement form based on supplier category, risk level and purchase value.

Periodically review key policy frameworks

We will continue to review and update our policy frameworks and consider feedback from our suppliers and stakeholders, including benchmarks, to identify opportunities for improvement.

Training and communication

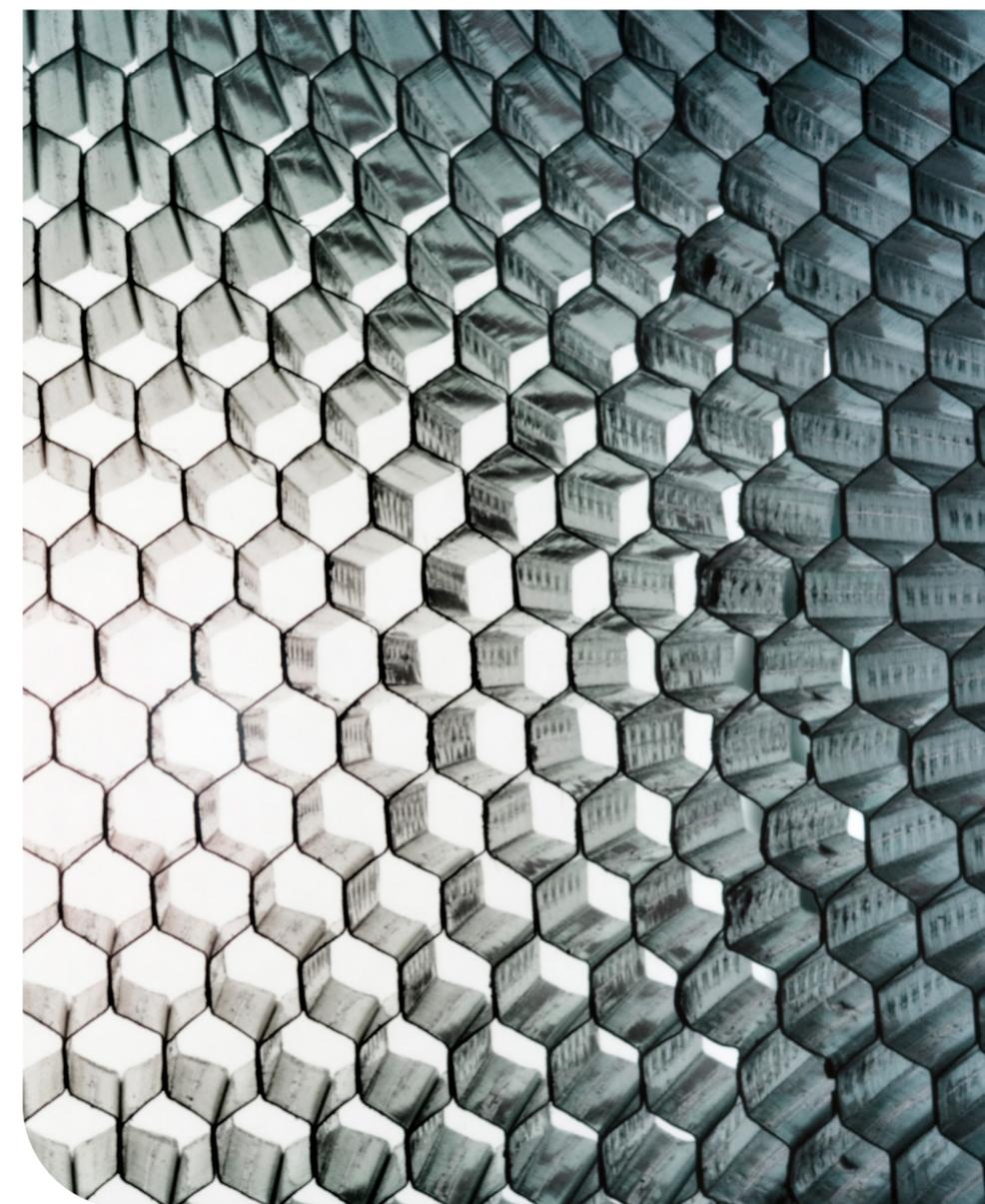
Conduct training with our teams helping them to understand and manage modern slavery risks.

Suppliers

Continue to monitor and report on suppliers risk levels, and with medium-high risk suppliers, reinforcing the need for continuous improvement via corrective plans.

Advocacy

To continue to advocate on behalf of the profession on sustainable subject areas such as Modern Slavery and respond to Government consultations, participate in stakeholder engagement and provide updates to our members on local and international developments. As part of its 2024-2026 plan, the International Sustainability Standards Board (ISSB) is researching disclosure about risks and opportunities associated with human capital. The research project will inform the ISSB's approach and we will keep our membership updated as this project progresses.





Appendix

Appendix

The table below indicates which section of this Statement addresses the criteria set out in the *Modern Slavery Act 2018* (Cth).

Australia	
Criteria	Section
Identify the reporting entity.	Statement (page 7).
Describe the structure, operations and supply chains of the reporting entity.	Structure Operations and Supply Chains (pages 6-8).
Describe the risks of modern slavery practices in the operations and supply chains of the reporting entity, and any entities that the reporting entity owns or controls.	Risks (pages 15-18).
Describe the actions taken by the reporting entity and any entity that the reporting entity owns or controls, to assess and address those risks, including due diligence and remediation processes.	Actions (pages 19-29 ; pages 31-33).
Describe how the reporting entity assesses the effectiveness of such actions.	Assessing the Effectiveness of our Action (page 30) and Our Achievements 2024-25 (pages 31-33).
Describe the process of consultation with any entities that the reporting entity owns or controls.	Consultation (page 4 and page 12).
Include any other information that the reporting entity, or the entity giving the statement, considers relevant.	Future Plans (pages 34-35).
Approval and signing. Section 13.	Note from Chair and CEO (page 5).

The table below indicates which section of this Statement addresses the criteria set out in the *Modern Slavery Act 2015* (UK).

United Kingdom	
Legislative requirement details	Section
Structure, business and supply chains.	Structure Operations and Supply Chains (pages 6-15).
Policies in relation to slavery and human trafficking.	Policies and Procedures (pages 22-23).
Due diligence processes in relation to slavery and human trafficking in business and supply chains.	Systems and Processes (pages 24-26).
Potential risks of slavery and human trafficking taking place, and the steps taken to assess and manage that risk.	Supply Chain (pages 13-15), Actions (pages 19-30), Risks (pages 15-18) and Systems and Processes (pages 24-26).
Effectiveness in ensuring that slavery and human trafficking is not taking place in business or supply chains, measured against such performance indicators as considered appropriate.	Assessing the Effectiveness of our Actions (page 30) and Our Achievements in 2023-24 (pages 31-33).
Training about slavery and human trafficking available to staff.	Training (page 29).
Approval and signing.	Note from Chair and CEO (page 5).

