

**Rule 13: Duty to Report**

*Any member who has reasonable grounds for suspecting defalcation, fraud, dishonesty or other unethical behaviour by any other member is under a duty to make a confidential report immediately to the Chief Executive of the Institute.*

126. Members may receive information about another member in professional confidence, for example, where that other member is a client or employer. In those circumstances, the member should respect the confidentiality of the information. However, the information can and must be reported to the Chief Executive of the Institute if the client or employer authorises disclosure or if disclosure is required in the public interest. Disclosure may be required in the public interest if the information relates to the committing or anticipated committing of offences involving dishonesty or fraud.
127. The duty in this Rule should be contrasted with the member's right (but not obligation) under the Protected Disclosures Act 2000 to make protected disclosures about "serious wrongdoing" (refer to paragraph 120). In making a protected disclosure, members must follow the specific requirements of the Protected Disclosures Act 2000. In some circumstances the Protected Disclosures Act 2000 allows for protected disclosures to be made to the Institute as an "appropriate authority". If a protected disclosure is made to the Institute about a matter involving another member, then the protected disclosure will satisfy the requirements of this Rule. If a protected disclosure is made to a party other than the Institute, the member still has a duty to report the matter to the Chief Executive of the Institute.
128. A member should be aware that if the report to the Chief Executive gives the member's name or other information which might enable identification, that information may be available to the member to whom the report relates under the Privacy Act 1993.
129. In all situations where the member considers disclosing confidential information, the member must consider:
- (a) the interests of all parties who may be affected; and
  - (b) the need to consult legal counsel and/or the Institute.
130. The duty to report also extends to the member's own conduct. A member is as responsible for reporting personal misconduct as for reporting the misconduct of others. In the event of disciplinary proceedings the fact that a member has made such a report may count in the member's favour.