

CPA Manitoba Privacy Policy

Consent to this Privacy Policy

The use by Members and non-members of Chartered Professional Accountants of Manitoba (“CPA Manitoba”) products and services, and/or, in the case of Members, their continuing registration with CPA Manitoba, constitutes consent for CPA Manitoba to collect, use and disclose personal information for the identified purposes stated in this Policy. Where express consent is required, it will be obtained separately. Individuals have the right to withdraw consent, subject to legal or contractual restrictions and reasonable notice. In certain circumstances, your withdrawal of consent may result in the inability of CPA Manitoba to provide services to you.

There are some instances where consent is not required, i.e. conduct investigations, and we may process your personal information without your knowledge or consent where this is permitted or required by law.

Introduction

1. CPA Manitoba is a self-regulatory professional body established by [The Chartered Professional Accountants Act](#) (Manitoba) (the “**Act**”) to serve the public interest. It accomplishes this through a demanding education program, a professional practice advisory service, a mandatory practice inspection program and a comprehensive disciplinary process, as well as its other regulatory processes.
2. To further its mandate to advance accounting education in Manitoba, the [Chartered Professional Accountants of Manitoba Foundation Inc.](#) (the “**Foundation**”) was formed. It is incorporated under *The Corporations Act* (Manitoba) and is a registered charity under the *Income Tax Act* (Canada). Administrative support and staff for the Foundation are provided by CPA Manitoba, and as a result, the Foundation follows the CPA Manitoba Privacy Policy.
3. Consistent with its objectives and its mandate, CPA Manitoba is dedicated to maintaining high standards of confidentiality with respect to the personal information that has been provided to us. This Privacy Policy has been prepared to affirm CPA Manitoba’s commitment to maintaining the privacy of its Members and non-members and to provide information about its practices concerning the collection, use and disclosure of personal information by CPA Manitoba.
4. CPA Manitoba’s obligations with respect to personal information apply to all Board members, committee members, employees, contractors and agents who provide services to or on behalf of CPA Manitoba in connection with the delivery of products, services and information to Members and non-members. Other applicable laws and internal CPA Manitoba policies govern the protection of personal information of employees of CPA Manitoba.

Definitions

5. "Member" means Chartered Professional Accountants who are registered in good standing, candidates and students registered in good standing with CPA Western School of Business and CPA Manitoba, as well as former Members, candidates and students of CPA Manitoba and its predecessor professional accounting bodies. All Members who are Chartered Professional Accountants in good standing are also members of the Foundation.
6. "Firm" means a partnership, including a limited liability partnership, that provides professional services through one or more members and has been issued a permit in accordance with the by-laws, and, unless the context otherwise requires, includes an interjurisdictional firm.
7. "Personal information" means information about an identifiable individual, but not aggregated information that cannot be associated with a specific individual. Personal information includes all records of personal information, whether written, photographed, recorded or stored in any manner, on any storage medium or by any means including by graphic, electronic or mechanical means.
8. "Use" means the treatment, handling and management of personal information by and within CPA Manitoba, or its agents where they are acting on behalf of CPA Manitoba, for the purpose for which is collected or a use consistent with that purpose.
9. "Disclosure" means making personal information available to a third party that is not acting on behalf of CPA Manitoba.
10. "Discipline Committee" means the discipline committee appointed by the board under subsection 68(1) of the Act.
11. "Registration Committee" means the registration committee appointed under section 11 of the Act.
12. "Register" means a register established under subsection 19(1) of the Act.
13. "Appeal Committee" means the appeal committee appointed by the board under subsection 91(1) of the Act.
14. "Practice Inspection Committee" means the practice inspection committee appointed by the board under section 851 of the CPA Manitoba Bylaws.

Application of this Privacy Policy

15. In order to fulfill its mandate and objectives to regulate the CPA profession in Manitoba, CPA Manitoba collects, uses, and discloses personal information about its Members. From time to time, CPA Manitoba also collects, uses and discloses personal information about Non-members in order to provide services to them or to fulfil its regulatory mandate. All personal information collected is held in strict confidence and is not disclosed to anyone outside of CPA Manitoba except as indicated in this Privacy Policy, authorized by the Act, or unless such disclosure has been expressly or implicitly authorized by the Member.

16. This Privacy Policy applies to all personal information collected, used, disclosed, stored or destroyed by CPA Manitoba, where CPA Manitoba has collected, used, disclosed, stored or destroyed such information in the course of its regulatory activity. For greater certainty, this Privacy Policy does not apply to publicly available information.
17. In addition, the Act requires that every person employed, appointed or retained for the purpose of administering or determining compliance with the Act, and every Board member or committee member established by or under the Act, must maintain as confidential all information that comes to his or her knowledge in the course of his or her duties, and must not disclose this information to any other person, except
 - a. to the extent the information is available to the public or is required to be disclosed under the Act;
 - b. as necessary to administer or determine compliance with the Act, including but not limited to the registration of Members, complaints about Members, allegations of incapacity, unfitness, incompetence or acts of professional misconduct involving a Member, or the governing of the profession; or
 - c. to a body with statutory authority to license or regulate the chartered professional accounting profession in a jurisdiction other than Manitoba.

Collection and Use of personal information

What kinds of personal information does CPA Manitoba collect?

18. CPA Manitoba only collects such personal information that is reasonably required to fulfill the purposes stated in paragraph 13 below, including but not limited to:
 - names and contact information such as business and residential addresses, business and home phone numbers, fax numbers and electronic addresses;
 - demographic information for statistical purposes;
 - an individual's category of registration under the Act and, in the case of a Member, whether the Member is authorized to provide public accounting services or other regulated services;
 - a Member or Regulated Services firm standing;
 - if applicable, the name and address of a Member's employer, or a firm for whom or through which the Member practices;
 - a notation of any suspension or cancellation of registration of a Member or Firm;
 - any practice restrictions or other conditions imposed on the registration of a Member or firm;
 - any other information that [CPA Manitoba Bylaws](#) require to be kept in the register;
 - details about complaints and complainants submitted to CPA Manitoba;
 - information submitted or collected by CPA Manitoba during the course of a practice inspection or disciplinary investigation; and
 - payment and billing information related to the purchase of a product or service, including professional development programs or events, from CPA Manitoba, including credit card information.

For what purposes is personal information collected?

19. CPA Manitoba only collects personal information in order to establish, update or meet its obligations under the Act, to the public and to its Members, including but not limited to:

- protecting the public;
 - fulfilling regulatory and legislative roles and responsibilities, including to establish and maintain a register of Members and Firms;
 - regulation of its Members and ensuring that Members comply with all of CPA Manitoba's requirements for membership;
 - responding to questions, comments, requests or complaints that are submitted to CPA Manitoba;
 - conducting disciplinary investigations where required;
 - assisting in dispute resolution;
 - providing the public and its Members with information concerning CPA Manitoba from time to time;
 - providing Members with products and services of CPA Manitoba, as well as any partners and affiliates that it may have;
 - administering the affairs of CPA Manitoba;
 - meeting personnel requirements;
 - fulfilling a purpose that CPA Manitoba discloses to the individual when it requests that individual's personal information; and
 - complying with legal and regulatory reporting requirements.
20. From time to time, non-members may also provide, either directly or indirectly, personal information to CPA Manitoba. CPA Manitoba collects this personal information solely to:
- provide the products and services requested;
 - process payment for the products and services requested;
 - respond to communications from the individual submitting the information;
 - meet legal and regulatory requirements; or
 - to achieve any other purpose for which an individual has provided their consent or as required or permitted by law.
21. CPA Manitoba does not sell personal information to third parties. Third parties are contracted by CPA Manitoba to assist in operating our website and providing services to Members and the public; therefore, these service providers may have access to personal information if it is necessary for them to perform a business, professional or technical support function for CPA Manitoba. Access by a service provider is limited only to those authorized, based on their need to deal with the personal information to provide the required service.

CPA Manitoba enters into contracts with each service provider that may have access to personal information that include specific provisions requiring compliance with non-disclosure requirements in the contract and with any applicable law relating to the security and privacy of personal information.

All contractors that may have access to personal information in the custody or under the control of CPA Manitoba will be advised and reminded as necessary of this Privacy Policy and our obligations to ensure the security and protection of personal information.

How is personal information collected?

22. Collection of personal information about Members is done mainly through an application for membership. Updates of personal information are requested annually on the fee notice issued by CPA Manitoba, and Members are encouraged to update this information online.
23. CPA Manitoba also collects personal information about Members and non-members through registration forms for a variety of programs, including, but not limited to, professional development seminars and courses, member functions, and other activities.
24. CPA Manitoba or the CPA Manitoba Foundation may, from time to time, receive personal information relating to a bursary application, or an application for reduction or waiver of dues for medical or financial hardship or other special circumstances. By virtue of the application itself, the Member consents to personal information being used by the appropriate committee to evaluate the application.
25. In addition to the above, personal information may be collected and used in the following circumstances related to the mandate of CPA Manitoba to protect the public:
 - Practice Inspection:
 - As part of the peer practice inspection process, a Practice Inspector/Advisor may view personal information of employees or clients of a registered firm or Member.
 - This information is seen only by a Practice Inspector/Advisor.
 - If the Practice Inspector/Advisor determines that it is necessary to report the matter to the Practice Inspection Committee, the personal information may be shared with that committee to fulfill their review.
 - Practice Inspection Committee (PIC):
 - The PIC receives the reports of Practice Inspectors/Advisors and advises the relevant firm or Member of any recommendations relating to the standards of their services. The PIC may refer any matter to the Complaints Investigation Committee (CIC) if the PIC believes, in its sole discretion, that the matter involves one of the following:
 - deficiency in compliance with one or more professional standards;
 - suspected fraud or misrepresentation;
 - a continuing disregard for recommendations of the PIC; or
 - a flagrant disregard of any professional standard.
 - In any such case, the relevant information may be made available to the CIC in order to conduct their investigation.
 - Complaints Investigation Committee (CIC):
 - The CIC is responsible for investigating complaints, attempting to resolve them, and making decisions about how to deal with the complaint. In the course of fulfilling their mandate, personal information may be obtained by either CPA Manitoba or an investigator acting as an agent of CPA Manitoba. As part of the investigation or discipline process, this information may be made available to the appropriate committee, including the Discipline Committee, if the CIC deems it appropriate.
 - Discipline Committee:
 - The Discipline Committee is responsible for holding hearings on matters referred to it by the CIC and making disciplinary decisions about the conduct of the Member

or firm. In the course of fulfilling its mandate, the Discipline Committee may collect, use and disclose personal information as required by law.

- Registration Committee
 - The Registration Committee is responsible for approving or rejecting applications for membership in or registration as a candidate or student with the CPA Western School of Business; approving or rejecting applications for registration as a firm and for a permit to practice public accounting or any other regulated services; and hear requests from members, candidates, students and firm for consideration of special circumstances affecting membership or registration. In the course of fulfilling its mandate, the Registration Committee may collect, use and disclose personal information as required by law.
- Appeal Committee:
 - The Appeal Committee is responsible to hear and decide appeals on certain decisions in accordance with the [CPA Act](#) and [Bylaws](#) with respect to certain decisions made by the Registration Committee, CIC, PIC, Discipline Committee and CPA Manitoba Secretary-Treasurer. In the course of fulfilling its mandate, the Appeals Committee may collect, use and disclose personal information as required by law.

This personal information may include confidential information communicated between Members and their clients. CPA Manitoba will take reasonable measures to protect that information in accordance with the [Code of Professional Conduct](#), this [Privacy Policy](#) and any applicable laws.

Disclosure of personal information

26. CPA Manitoba respects the confidentiality and right to privacy of its Members and non-members and has strict policies regarding the disclosure of personal and other information to other Members and to third parties. Personal information is not disclosed for purposes other than those for which it was collected, except with the consent of the individual or as required or permitted by law.

Legal duty or right to disclose

27. There are circumstances where disclosure of personal information may be justified or permitted under legal duty or right, and CPA Manitoba may disclose such information without consent. If, in the opinion of CPA Manitoba, it is appropriate or necessary to disclose personal information due to a legal duty or right, CPA Manitoba will only disclose such information that is necessary to fulfill such legal duty or right.

Disclosure to the public

28. Other than as provided by paragraphs 28, 29 and 30 of this Policy, CPA Manitoba does not disclose Members' residential addresses, home telephone numbers and home e-mail addresses unless:

- consent is given by the Member, or
- the Member has a registered firm address that is a residential address.

29. In response to specific inquiries about a Member to the public, CPA Manitoba does provide the following information that, absent legal duty or right, might be considered to be personal:

- name;

- place of employment;
- employment contact information, including address and telephone number; and
- disciplinary professional conduct matters, other than:
 - a complaint where a matter was dismissed,
 - a complaint which was referred for disciplinary adjudication in which no finding of guilt was made; or
 - a disciplinary order or an agreement or other resolution of the matter that specified that any publication or disclosure would exclude certain personal information of the disciplined party pursuant to s.83 and s.84 of the [Chartered Professional Accountants Act of Manitoba \(CPA Act\)](#).

There are Confidentiality and Non-disclosure agreements and other structures in place to protect the confidentiality of information pursuant to s.105(1) of the Act. This policy regarding disclosure of conduct matters also applies to disciplinary matters that were resolved prior to the unification of the legacy accounting bodies in Manitoba on September 1, 2015.

30. In some instances, disclosure of personal information may include broad publication of a disciplinary order or an agreement or other resolution of a disciplinary matter. In particular,
- CPA Manitoba may publish the names of Members who have been disciplined and the particulars of a disciplinary order or an agreement or other resolution of a disciplinary matter as provided by the Act, including requirements to:
 - make such information publicly available in certain circumstances, either through publication in print media, on the CPA Manitoba website or via other publicly accessible means; and
 - provide such information generally to other Provincial CPA bodies in certain circumstances.
31. CPA Manitoba may publish names and particulars related to terminations of membership, deregistration of firms or cancellations of permits pursuant to an administrative decision under the [CPA Manitoba Bylaws](#), either through publication in print media, on the [CPA Manitoba website](#) or via other publicly accessible means.
32. CPA Manitoba does not disclose information about professional conduct matters, except:
- when disclosure is permitted by the Act and this Policy in relation to a matter that has been adjudicated, settled or otherwise resolved; or
 - when the person inquiring about a complaint clearly has knowledge that the complaint has been made.

In cases where the person inquiring about a complaint clearly has knowledge that the complaint has been made, information relating only to the process and status of the complaint may be provided. Information related to the identity of the Member who is the subject of a complaint, the nature of the complaint and the deliberations of any committee is not disclosed.

33. Under s. 70(5) of the Act, CPA Manitoba may publish a notice of disciplinary hearing to the public, but any such notice may not disclose the name of the investigated party. Disciplinary hearings are not closed to the public except in unusual circumstances. Personal information of a Member or non-member may become public during the course of such a hearing.

Disclosure to other organizations

34. CPA Manitoba may share personal information and other membership information with certain affiliated organizations where we have obtained consent or where it is permitted or required

by law, including to fulfil CPA Manitoba's regulatory mandates. For example, personal information may be shared with the following affiliated organizations for the following purposes:

- Chartered Professional Accountants of Canada (CPA Canada) – to facilitate registration with CPA Canada
- The CPA Western School of Business (CPAWSB) – to facilitate the enrollment and participation in the CPAWSB programs
- other Provincial CPA bodies, including CPA Bermuda and those bodies who are participating in unification of the accounting profession but who have not yet formally become CPA bodies – to facilitate the mobility of Members and registration in additional provincial jurisdictions
- CPA Insurance Plans West (CPAIPW) – confirmation of mandatory professional liability insurance for those providing regulated services
- Canadian Public Accountability Board (CPAB) – as part of practice inspection reviews as required.
- CPA Manitoba Foundation – to facilitate distribution of awards and beneficiaries

For example, CPA Manitoba will collect and provide personal information, including name, address, email, year of birth, gender, language preference, employer as well as member/candidate ID number, membership status, provincial/territorial affiliation and date that will create a member/candidate profile with CPA Canada for registration as a member or candidate of CPA Canada.

Personal information, including name, address, email, date of birth, employer, member/candidate ID number and membership status, will be provided to a Provincial CPA Body when the member or candidate request registration in that other Provincial CPA Body.

35. CPA Manitoba does provide membership or personal information that may include residential addresses on a limited basis to agencies who are engaged to provide mailing services on behalf of CPA Manitoba but only when:
- in the opinion of CPA Manitoba, such provision and exchange constitute a service,
 - the information to be mailed is pertinent to the members of CPA Manitoba; and
 - CPA Manitoba has the written agreement of contracted agencies to adhere to specific requirements with respect to their use of such information.
36. CPA Manitoba may also provide the information described in paragraphs 23 and 24 to:
- other Provincial CPA bodies, either through general inter-provincial advisories on changes in membership status or in response to specific inquiries, and in particular when a Member is seeking membership in that organization; and
 - other regulatory, professional or other bodies upon specific inquiry about a Member, including the Canadian Public Accountability Board (CPAB).

Accuracy of personal information

37. CPA Manitoba makes all reasonable efforts to ensure that personal information is as accurate, complete, and current as required for the purposes for which it was collected. CPA Manitoba relies on Members and non-members to ensure that certain information about them, such as mailing addresses (both regular and electronic) and telephone numbers, is current, complete and accurate. If a Member or non-member finds any inaccuracies in such information, it can be updated online, or Members may contact the registration staff at CPA Manitoba to correct

it. If a non-member finds any inaccuracies in such information, he or she may contact the CPA Manitoba Privacy Officer at the address listed below to correct it.

Access to personal information

38. Members and non-members have the right to access their personal information under the control of CPA Manitoba. Upon request in writing to the Privacy Officer at the address listed below, Members and non-members will be informed of the existence, use and disclosure of their personal information and be given access to that information. In certain exceptional situations, CPA Manitoba may not be able to provide access to personal information that it holds about a Member or non-member. For example, CPA Manitoba may not provide access to personal information if doing so would reveal personal information about a third party. If access cannot be provided, CPA Manitoba will notify the Member or non-member, in writing, of the reasons for the refusal.

Retention and destruction of personal information

39. CPA Manitoba may retain files containing personal information for as long as may be necessary to meet its obligations under the Act and comply with any other legal and regulatory obligations we may have.
40. Personal and other information about a former Member is not actively maintained, and, for so long as it is held by CPA Manitoba, CPA Manitoba cannot assure the accuracy of such information.
41. Personal information that is no longer required by CPA Manitoba to fulfill the purposes for which the information was collected or to comply with our legal and regulatory obligations is shredded and/or disposed of in a manner that safeguards the confidentiality of the information.

Safeguarding Personal Information

42. CPA Manitoba takes reasonable steps to protect personal information against loss or theft, as well as unauthorized access, disclosure, copying, use or modification of personal information. CPA Manitoba uses the following methods of protection:
- physical measures, including the storage of personal information in locked filing cabinets and restricting access to offices;
 - organizational measures, including controlling access to databases and limiting access to personal information to a "need to know" basis;
 - technological measures, including data encryption, the use of firewalls and passwords for personal information stored electronically;
 - investigative measures, such as where CPA Manitoba has reasonable grounds to believe that personal information is being inappropriately collected, used or disclosed; and
 - reasonable security measures to back up data in the case of a disaster and/or catastrophe.

It also is important for you to protect against unauthorized access to your password and to your computer. Be sure to sign out when finished using a shared computer or one that is otherwise accessible to third parties.

Electronic records and information

43. Visitors to the general website are not required to reveal any individually identifiable information, such as name, address, or telephone number. Technical and/or non-personal information is collected during participation in a survey to verify the uniqueness of the response

and for statistical analysis purposes (i.e. the type of browser, location code and IP address).

44. Information is transferred electronically and physically between CPA Manitoba and affiliated organizations (as noted in paragraph 28) in a variety of formats. Members are advised when confidential information is being transferred in a non-secure format and may, at their option, decline to provide information to CPA Manitoba in that format.
45. Credit card information used during on-line transactions and updates is protected through encryption.

Website Privacy

46. Access to the online Portal requires the preferred email address for Members and/or Firms. Personal information collected through the Portal will only be used by persons authorized by CPA Manitoba to access the information for purposes provided in this Policy.

Cookies, IP Addresses, and Links to Other Websites

47. CPA Manitoba employs links to other websites in both electronic communications and on CPA Manitoba's website itself. CPA Manitoba makes every effort to link only to websites that share its high standards. CPA Manitoba endeavours to ensure these links are reputable, but the privacy and data collection practices on any linked websites are entirely separate from CPA Manitoba and are not covered by the Privacy Policy.
48. Other websites that may contain material that CPA Manitoba does not approve of may also link to this site without CPA Manitoba's knowledge or consent. CPA Manitoba has no responsibility for the content, policies or actions of these websites.
49. CPA Manitoba uses third-party tools such as Google Analytics to collect and generate information about your visits to our website (including your IP address) that is transmitted to their servers in an anonymous form for processing. Google currently offers a free Google Analytics opt-out tool. If you wish to opt-out of Google Analytics, [you can install the Google Analytics opt-out browser add-on](#).

CPA Manitoba may use cookies and similar technologies to provide you with tailored information. Cookies allow us to know that you are logged in and help us to administer our marketing activities and perform analytics. A cookie is an element of data that a website can send to your browser, for storing on your hard drive so we can more easily recognize you when you return to our website. You may set your browser to notify you when you receive a cookie and you may choose to decline, delete or disable cookies. You should be aware that if you do so you may not be able to access or run certain applications that are on our website.

CPA Manitoba may also use marketing software to enable personalization services.

50. The CPA Manitoba website logs IP addresses, but not the email addresses of visitors to the website. This real-time information is aggregated, logged, and used to measure statistical information about usage of the site, including the total number of visits, location of visitor, page errors, average time spent on the site, and pages viewed, both in real-time, and within a certain historical time frame. CPA Manitoba uses this aggregated information to measure the use of our website and to improve its content and usage.

Evolving Practices

51. The Privacy Policy is in effect as of September 1, 2015. CPA Manitoba will from time to time review and revise its privacy practices and this Privacy Policy. In the event of an amendment, a notice will be posted on www.cpamb.ca and published in appropriate CPA Manitoba

publications. Policy changes will apply to the information collected from the date of posting to the website as well as to existing information held by CPA Manitoba.

Addressing Questions or Concerns

52. Individuals should forward questions or concerns regarding CPA Manitoba's policies and procedures relating to the management of personal information to CPA Manitoba Privacy Officer at the address listed below.
53. Questions regarding this Privacy Policy, and concerns or complaints regarding the privacy practices of CPA Manitoba should be directed to the Privacy Officer by telephone at 204- 924-4412, by email at privacyofficer@cpamb.ca, or by regular mail at:

Chartered Professional Accountants Manitoba
Attention: Privacy Officer
1675 – One Lombard Place
Winnipeg, MB R3B 0X3