

**CPA Manitoba – Privacy Policy**  
**Approved by the Board: September 24, 2015**

***Introduction***

1. Chartered Professional Accountants of Manitoba (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 Manitoba Chartered Professional Accountants 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.
5. For the purpose of this Privacy Policy, members include 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, and registrants in the Advanced Certificate and Accounting and Finance program 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.

***Application of this Privacy Policy***

6. For the purpose of this Privacy Policy, "personal information" means information about an identifiable 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.
7. 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. 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.

8. 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.
9. 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
  - to the extent the information is available to the public or is required to be disclosed under the Act;
  - 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
  - to a body with statutory authority to license or regulate the chartered professional accounting profession in a jurisdiction other than Manitoba.

#### ***Consent to this Privacy Policy***

10. The use by members and non-members of 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.

#### ***Collection of personal information***

*What kinds of personal information does CPA Manitoba collect?*

11. CPA Manitoba only collects such personal information that is reasonably required to fulfill the purposes stated in paragraph 12 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;
  - an individual's or firm's standing;
  - if applicable, the name and address of an individual's employer, or a firm for whom or through which the individual practises;
  - a notation of any suspension or cancellation of an individual's or firm's registration;
  - any practice restrictions or other conditions imposed on an individual's or firm's registration;
  - any other information that CPA Manitoba's by-laws 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;

- payment and billing information related to the purchase of a product or service, including professional development programs, from CPA Manitoba, including credit card information.

*For what purposes is personal information collected?*

12. 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, namely to:

- protect the public;
- fulfill its regulatory and legislative roles and responsibilities, including to establish and maintain a register of members and firms;
- regulate its members and ensure that members comply with all of CPA Manitoba's requirements for membership;
- respond to questions, comments, requests or complaints that are submitted to CPA Manitoba;
- conduct disciplinary investigations where required;
- assist in dispute resolution;
- provide the public and its members with information concerning CPA Manitoba from time to time;
- provide members with products and services of CPA Manitoba, as well as any partners and affiliates that it may have;
- administer the affairs of CPA Manitoba;
- meet personnel requirements;
- fulfill a purpose that CPA Manitoba discloses to the individual when it requests that individual's personal information;
- comply with its own legal and regulatory reporting requirements.

13. 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; and
- 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.

*How is personal information collected?*

14. 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.

15. 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. In addition to the collection of personal information as indicated above, personal information may be collected in the following circumstances:

- 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 other information that could be considered personal in nature.
  - This information is seen by a Practice Inspector/Advisor only, unless the Practice Inspection Committee (PIC) determines that it is necessary to report a matter to the Complaints Investigation Committee (CIC) for investigation.
  - The PIC may refer any matter to the CIC if the PIC believes, in its sole discretion, that the matter involves:
    - 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.
- CPA Manitoba or the 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.
- In the course of a complaint investigation, personal information may be obtained by either the Registrar 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.

#### ***Disclosure of personal information***

16. 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***

17. 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***

18. Other than as provided by paragraphs 25 and 26 of this Policy, CPA Manitoba does not disclose members' residential addresses, home telephone numbers and home e-mail addresses unless:
- consent is given by a member, or
  - the member has a registered firm address that is a residential address.
19. In response to specific inquiries about a member, 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 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 complaint in which a disciplinary order or an agreement or other resolution of the matter specified that any publication or disclosure would exclude the name of the disciplined party.

This policy regarding disclosure of disciplinary matters also applies to disciplinary matters that were resolved prior to September 1, 2015.

20. 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;
21. 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 Bylaws, either through publication in print media, on the CPA Manitoba website or via other publicly accessible means.
22. CPA Manitoba may also provide the information described in paragraphs 20 and 21 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).
23. CPA Manitoba does not disclose information about complaints, except:
  - when disclosure is permitted by the Act and this Policy in relation to a complaint 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.

24. 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 and personal information of a member or non-member may become public during the course of such a hearing.

*Disclosure to other organizations*

25. In order to meet its regulatory and other mandates, CPA Manitoba does exchange both personal or private information and other membership information, either in response to specific inquiries or more generally, with the following affiliated organizations:
- Chartered Professional Accountants of Canada (CPA Canada)
  - The CPA Western School of Business (CPAWSB)
  - 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
  - CPA Insurance Plans West (CPAIPW)
  - Canadian Public Accountability Board (CPAB)
26. 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 constitutes 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.

***Accuracy of personal information***

27. 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***

28. 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 protection of personal information***

29. CPA Manitoba may retain files containing personal information for as long as may be necessary to meet its obligations under the Act.
30. 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.
31. Personal information that is no longer required by CPA Manitoba to fulfill the purposes for which the information was collected is shredded and/or disposed of in a manner that safeguards the confidentiality of the information.

***Safeguarding Personal Information***

32. 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 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.

***Electronic records and information***

33. Visitors to the general website are not required to reveal any individually identifiable information, such as name, address, or telephone number. Information is collected during participation in a survey to verify the uniqueness of the response and for statistical analysis purposes.
34. Membership information is transferred electronically and physically between the membership and affiliated organizations 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.
35. Credit card information used during on-line transactions and updates is protected through encryption.
36. 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.

37. 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.

***Evolving Practices***

38. 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](http://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***

39. 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.
40. 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](mailto:privacyofficer@cpamb.ca), or by regular mail at:

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